

AUDIT OF SECONDARY SCHOOLS AND CENTERS REGIONAL CENTER II



JUNE 2007



Miami-Dade County Public Schools

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Office of Management and Compliance Audits

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**INTERNAL AUDIT REPORT
REGIONAL CENTER II SECONDARY SCHOOLS AND CENTERS**

JUNE 2007

AUDIT COMMITTEE MEETING

JUNE 26, 2007

SCHOOL BOARD MEETING

JULY 11, 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

Assistant Chief Auditor-School Audits
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**Assistant Chief Auditor-Operational
and Performance Audits**
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Miami-Dade County School Board

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Dr. Solomon C. Stinson

June 18, 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:

This report includes the audit results of ten secondary schools and centers corresponding to Regional Center II. The audit period was for the fiscal year ended June 30, 2006. Previously, one middle school from this Regional Center was published as a result of a change in principal.

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, as well as aspects of data security at selected schools. Property inventory results, including an analysis of property losses missing through the Plant Security Report process are reported herein.

The audits disclosed that the schools in this report were in general compliance with prescribed policies and procedures regarding their internal funds and payroll. Furthermore, the reviews of the Purchasing Credit Card Program and aspects of data security conducted at selected schools provided satisfactory results. Physical inventories disclosed that most schools reported herein generally conformed to the prescribed property standards. Nevertheless, one of the principals provided a written response delineating corrective actions in the property management area.

In closing, we would like to acknowledge the schools' staff and administration for their continued assistance and consideration during the performance of these audits.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of ten secondary schools and centers of the 11 schools and centers corresponding to Regional Center II. The audit period was the fiscal year ended June 30, 2006. Previously, the audit results of Thomas Jefferson Middle were published as result of a change in principal.

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

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2005-06 fiscal year, on the cash basis of accounting.

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

Summary of Audit Findings

Records were maintained in good order and in accordance with prescribed policies and procedures at all ten schools in this report (See Schedule on page 8).

Internal Funds

All schools reported herein were in compliance with the Manual of Internal Fund Accounting.

Payroll

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

Property

Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all ten schools in this report, as well as at Thomas Jefferson Middle. Approximately \$10.8 million was inventoried at these schools. Of the 11 schools, nine were in general compliance with established property procedures. Property not located during the inventories consisted of the following:

- At North Miami Beach Senior, inventory results disclosed property items with a total cost of \$44,611 and a depreciated value of \$2,310 that could not be located during the inventory. Additionally, the school reported combined property losses of \$30,695 at cost and \$11,899 at depreciated value through various Plant Security Reports. Consequently, the principal provided a written response delineating corrective measures to improve the management of property at this school. Senior management concurred with these findings and with the proposed corrective measures, and agreed to assist the school with their implementation.
- At Thomas Jefferson Middle, audit results were previously published as result of a change in principal. Regarding property results, we found that seven items at a cost of \$11,612 and a depreciated value of \$454 could not be located during the inventory.

Additionally, our analysis of property losses reported through the Plant Security Report process disclosed six other schools that reported combined losses of \$50,814 at cost and \$14,337 at depreciated value.

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

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

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/advice are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card Program

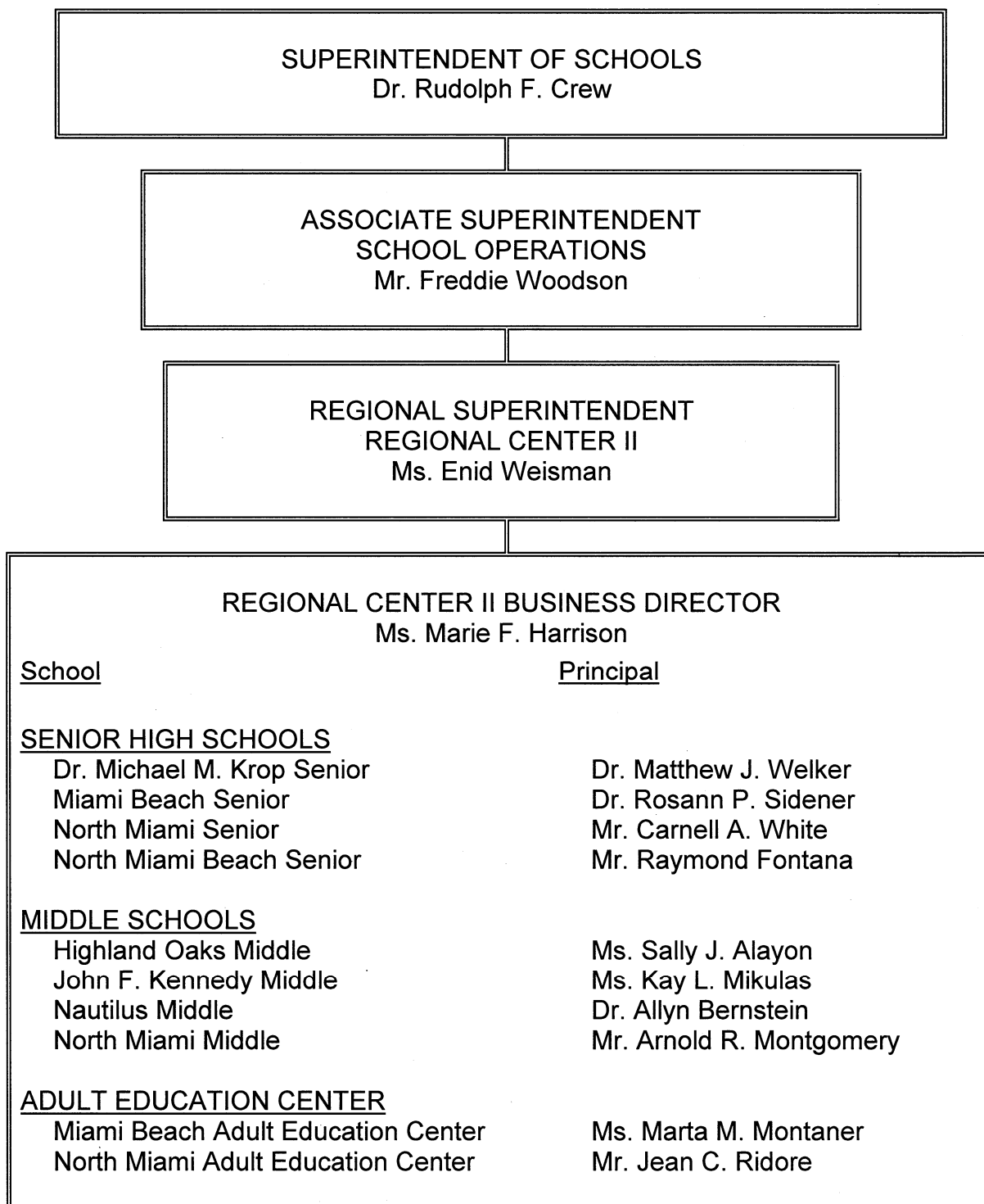
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

Data Security Quarterly Management Report and Approval Review

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

ORGANIZATIONAL CHART



OBJECTIVES, SCOPE, AND METHODOLOGY

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

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

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

Internal Controls

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

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS	
			Total per School	Total per School	AREA OF FINDINGS
SENIOR HIGH SCHOOLS					
7141	Dr. Michael M. Krop Senior	13	None	None	
7201	Miami Beach Senior ⁽¹⁾	15	None	None	
7591	North Miami Senior ⁽¹⁾⁽²⁾	17	None	None	
7541	North Miami Beach Senior ⁽¹⁾⁽²⁾⁽³⁾	19	None	1	▪ Disbursements
MIDDLE SCHOOLS					
6241	Highland Oaks Middle ⁽¹⁾⁽²⁾	21	None	None	
6281	Thomas Jefferson Middle ⁽⁴⁾	--		--	
6301	John F. Kennedy Middle	23	None	None	
6541	Nautilus Middle ⁽²⁾	25	None	None	
6631	North Miami Middle	27	None	None	
ADULT EDUCATION CENTERS					
7202	Miami Beach Adult Ed. Center	29	None	None	
7592	North Miami Adult Ed. Ctr. ⁽¹⁾	31	None	3	▪ Bus Passes ▪ Fin Mgt. ▪ Payroll
	TOTAL		None	4	

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (4 schools).
- (3) See response to property management on page 10 (1 school).
- (4) Audit results previously published as result of a change in principal (1 school).

**PROPERTY SCHEDULES
AND
RESPONSE FROM PRINCIPAL**

**REGIONAL CENTER II SECONDARY SCHOOLS AND CENTERS
PROPERTY SCHEDULES**

**CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

WORK LOCATION NO.	SCHOOLS/CENTERS	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
				No. of items	At Cost	At Deprec. Value		
SENIOR HIGH SCHOOLS								
7141	Dr. Michael M. Krop Senior	1,065	\$ 2,407,500	None			None	
7201	Miami Beach Senior	569	1,143,161	None			None	
7591	North Miami Senior	420	919,319	None			None	
7541	North Miami Beach Senior ⁽¹⁾	704	1,535,199	26	\$ 44,611	\$ 2,310	None	
MIDDLE SCHOOLS								
6241	Highland Oaks Middle	308	685,755	None			None	
6281	Thomas Jefferson Middle ⁽²⁾	329	656,786	7	11,612	454	None	
6301	John F. Kennedy Middle	846	1,318,101	None			None	
6541	Nautilus Middle	354	732,617	None			None	
6631	North Miami Middle	370	670,117	None			None	
ADULT EDUCATION CENTERS								
7202/8221	Miami Beach Adult Education Ctr.	292	564,580	None			None	
7592	North Miami Adult Education Ctr.	58	117,874	None			None	
	TOTAL	5,315	\$ 10,751,009	33	\$ 56,223	\$ 2,764	None	\$

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

WORK LOCATION NO.	SCHOOLS/CENTERS	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)			Total Depreciated Value
					Computers	Audio Visual	Other	
SENIOR HIGH SCHOOLS								
7141	Dr. Michael M. Krop Senior	1	1	\$ 2,680	\$ -	\$ -	\$ 2,680	\$ 2,117
7201	Miami Beach Senior	1	7	15,369	-	-	15,369	6,376
7591	North Miami Senior	2	2	3,533	1,773	1,760	-	1,855
7541	North Miami Beach Senior ⁽¹⁾	7	7	30,695	6,062	4,480	20,153	11,899
MIDDLE SCHOOLS								
6241	Highland Oaks Middle	1	2	2,990	2,990	-	-	-
6541	Nautilus Middle	2	8	15,921	6,380	-	9,541	1,465
6631	No. Miami Middle	5	6	10,321	10,321	-	-	2,524
	Totals	19	33	\$ 81,509	\$ 27,526	\$ 6,240	\$ 47,743	\$ 26,236

Notes:

(1) See response from principal in page that follows.

(2) Audit results previously reported. Property results pending until now. Missing property consisted mostly of outdated computer equipment.

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

MEMORANDUM

June 5, 2007

TO: Ms. Enid Wiesman, Regional Superintendent
Regional Center II

FROM: Raymond L. Fontana, Principal
North Miami Beach Senior High

Subject: **UNLOCATED PROPERTY**

This memorandum is being written in response to the Physical Inventory of Property Audit findings for 2006-2007 for North Miami Beach Senior High. These losses were reported as unlocated property including various obsolete computer and digital equipment and several Plant Security Report losses which included a stolen playground set.

North Miami Beach Senior High School will take the following corrective/preventive actions in an effort to avoid future occurrences:

1. Identify a designee to serve as the individual that will conduct property self-audits on a quarterly basis to monitor property inventory.
2. Maintain complete and accurate documentation regarding the issuance of any equipment assigned to personnel for off-campus use.
3. Develop, implement and monitor an organizational management system to include a database of the school's inventory of property that identifies the room location of each item.
4. Any unlocated property will be documented by properly completing and processing a Plant Security Report and filing a copy on-site in a centralized location.

Should you need additional information regarding this matter, please contact me at (305) 949-8381.

Cc: Ms. Marie Harrison

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

June 14, 2007

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

FROM: Freddie Woodson, Associate Superintendent
School Operations

**SUBJECT: RESPONSE TO 2005-2006 UNLOCATED PROPERTY AUDIT – NORTH
MIAMI BEACH SENIOR HIGH**

Please find attached response to the property audit conducted for the 2005-2006 fiscal year for the following school in Regional Center II:

- North Miami Beach Senior High

I concur with the assistance that the Regional Superintendent plans to provide to the affected personnel at this school. This office will continue the practice of monitoring the ongoing actions of the administrator at this location to prevent and eliminate future audit exceptions with property audits.

 FW

FW:CG:
M446


Attachments

cc: Enid Weisman
Ms. Maria T. González
Ms. Cynthia Gracia

MEMORANDUM

June 5, 2007
EW/2006/07#191
305-624-8802

TO: Mr. Freddie Woodson, Associate Superintendent
School Operations

FROM: Enid Weisman, Regional Superintendent 
Regional Center II

SUBJECT: **RESPONSE TO UNLOCATED PROPERTY AUDIT OF NORTH
MIAMI BEACH SENIOR HIGH SCHOOL FOR FISCAL YEAR
2005-06**

Please find attached the school's response for the property audit for North Miami Beach Senior High School.

Regional Center II has reviewed the audit response for North Miami Beach Senior High School. As a result, the following support activities will be implemented at the regional level to prevent future occurrences:

- The principal will be required to address specific fiscal management in his 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 principal will have regional/district mini audit reviews conducted each semester to monitor property inventory, at the school during the 2007-2008 school year.
- The Regional Center II Administrative Director for Business/Personnel, will review property mini-audit for the school during the 2007-2008 school year. The Regional Center II Administrative Director for Business/Personnel will provide additional technical support and assistance to the school during the 2007-2008 school year.

Should you need additional information, please contact me at 305-624-8802. Thank you for your continued support and assistance.

xc: Mrs. Marie F. Harrison

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

DR. MICHAEL M. KROP SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

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

Date School Established: 1998

Grades: 9-12

Principal: Dr. Mathew J. Welker

Treasurers: Ms. Amelia Suarez (Through November 2006)
Ms. Blanche Deniha

Community School Assistant Principal: Ms. Vincent S. Vignola

Community School Secretary: Ms. Ivette Lugo

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
TotalBank	--	--	\$ 40,421.09
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>313,055.80</u>
TOTAL			<u><u>\$ 353,476.89</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.

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

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	33,524.83	69,884.17	102,119.59	16,984.99	18,274.40
MUSIC	412.59	752.50	.00	.00	1,165.09
CLASSES AND CLUBS	111,804.99	492,316.44	518,353.56	93,938.37	179,706.24
TRUST	77,557.22	206,209.86	219,908.20	13,328.62	77,187.50
PROPERTY DEPOSITS	3,579.20	2,925.00	3,544.67	.00	2,959.53
INSTRUCTIONAL AIDS	12,027.91	30,304.00	32,058.37	.00	10,273.54
GENERAL	9,814.24	162,856.06	21,134.64	124,251.98	27,283.68
INSTRUCTIONAL MATE	10,915.40	60,883.29	51,798.69	.00	20,000.00
COMMUNITY SCHOOL	12,818.39	265,391.90	261,583.38	.00	16,626.91
TOTAL	272,454.77	1,291,523.22	1,210,501.10	.00	353,476.89

CHECKING	40,421.09	INVESTMENTS	.00	SBMMF	313,055.80	TOTAL	353,476.89
			ACCOUNTS PAYABLE	.00			

MIAMI BEACH SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 2231 Prairie Avenue, Miami Beach, Florida 33139

Date School Established: 1926

Grades: 9-12

Principals: Dr. Jeanne P. Friedman (Through June 2007; retired)
Dr. Rosann P. Sidener

Treasurers: Ms. Anna L. Echevarria (Through March 2006)
Ms. Tamara Wilson (Through July 2006)
Ms. Janai Guido

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:				
SunTrust Bank	--	--	0.70	\$ 51,161.27
Investments:				
SunTrust Bank	5/12/07	12 mo.	2.96	3,000.00
MDCPS-Money Market Pool Fund	Open-end	--	4.76	<u>283,589.51</u>
TOTAL				<u>\$ 337,750.78</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.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 37

ACCESS CENTER II

SCHOOL - 7201 MIAMI BEACH SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
-----	-----	-----	-----	-----	-----
ATHLETICS	24,060.34	36,260.89	71,720.46	26,561.75	15,162.52
MUSIC	5,542.37	183.00	1,343.64	.00	4,381.73
CLASSES AND CLUBS	113,883.56	158,133.45	175,852.98	8,980.80	105,144.83
TRUST	50,754.59	136,419.56	120,905.64	6,632.76-	59,635.75
INSTRUCTIONAL AIDS	7,679.62	8,818.49	8,563.07	10.00-	7,925.04
GENERAL	103,552.53	75,568.60	27,719.43	25,900.79-	125,500.91
INSTRUCTIONAL MATE	15,763.24	10,619.95	3,384.19	2,999.00-	20,000.00
-----	-----	-----	-----	-----	-----
TOTAL	321,236.25	426,003.94	409,489.41	.00	337,750.78
-----	-----	-----	-----	-----	-----

CHECKING	51,161.27	INVESTMENTS	3,000.00	SBMMF	283,589.51	TOTAL	337,750.78
			ACCOUNTS PAYABLE		.00		

NORTH MIAMI SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 800 N. E. 137 Street, North Miami, Florida 33161

Date School Established: 1951

Grades: 9-12

Principal: Mr. Carnell A. White

Treasurer: Ms. Susie Easterling

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
City National Bank	--	--	\$ 28,363.08
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>269,313.86</u>
TOTAL			<u>\$ 297,676.94</u>

AUDIT OPINION

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

ACCESS CENTER II

SCHOOL - 7591 NORTH MIAMI SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	24,184.19	40,578.77	84,721.04	37,047.08	17,089.00
MUSIC	507.67-	10,002.00	5,490.33	118.50-	3,885.50
CLASSES AND CLUBS	74,667.65	181,877.35	188,422.12	1,816.94-	66,305.94
TRUST	35,880.16	122,898.29	95,012.88	33,131.77-	30,633.80
PROPERTY DEPOSITS	3,278.50	.00	.00	.00	3,278.50
INSTRUCTIONAL AIDS	10,271.86	349.00	113.91	.00	10,506.95
GENERAL	146,968.64	55,431.33	58,250.47	1,979.87-	142,169.63
INSTRUCTIONAL MATE	11,225.12	24,689.27	17,634.90	.00	18,279.49
PRODUCTION/SERVICE	6,745.93	5,497.98	6,715.78	.00	5,528.13
TOTAL	312,714.38	441,323.99	456,361.43	.00	297,676.94

CHECKING 28,363.08 INVESTMENTS .00 SBMMF 269,313.86 TOTAL 297,676.94
 ACCOUNTS PAYABLE .00

NORTH MIAMI BEACH SENIOR HIGH SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 1247 N. E. 167 Street, North Miami Beach, Florida 33162

Date School Established: 1971

Grades: 9-12

Principal: Mr. Raymond Fontana

Treasurer: Ms. Olga Sanchez

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	\$ 32,356.98
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>257,380.31</u>
TOTAL			<u>\$ 289,737.29</u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. 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 26 items at a cost of \$44,611 and a depreciated value of \$2,310 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.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 40

ACCESS CENTER II
 SCHOOL - 7541 NORTH MIAMI BEACH SENI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	25,006.76	22,389.14	84,985.56	74,052.97	36,463.31
MUSIC	6,675.08	5,723.00	6,419.42	447.00-	5,531.66
CLASSES AND CLUBS	88,937.43	224,648.35	222,124.30	7,591.64	99,053.12
TRUST	62,853.97	187,269.27	181,151.34	14,352.96-	54,618.94
PROPERTY DEPOSITS	1,804.79	720.00	.00	279.50	2,804.29
INSTRUCTIONAL AIDS	8,788.84	7,006.00	4,382.77	2.50-	11,409.57
GENERAL	41,823.88	82,835.49	22,050.14	62,832.84-	39,776.39
INSTRUCTIONAL MATE	13,900.52	12,680.74	10,604.55	2,999.00-	12,977.71
COMMUNITY SCHOOL	26,564.65	.00	.00	.00	26,564.65
PRODUCTION/SERVICE	2,674.18	482.83	1,329.55	1,289.81-	537.65
TOTAL	279,030.10	543,754.82	533,047.63	.00	289,737.29

CHECKING	32,356.98	INVESTMENTS	.00	SBMMF	257,380.31	TOTAL	289,737.29
			ACCOUNTS PAYABLE		.00		

MIDDLE SCHOOLS

HIGHLAND OAKS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 2375 N. E. 203 Street, North Miami Beach, Florida 33180

Date School Established: 1976

Grades: 6-8

Principal: Ms. Sally J. Alayon

Treasurer: Ms. Christine Shipman

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 18,506.35
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>66,905.77</u>
TOTAL			<u>\$ 85,412.12</u>

AUDIT OPINION

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

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 29

ACCESS CENTER II
 SCHOOL - 6241 HIGHLAND OAKS MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	40.00	1,440.00	1,400.00	.00
MUSIC	653.32	1,405.75	1,457.57	.00	601.50
CLASSES AND CLUBS	26,296.46	102,878.80	86,878.66	4,729.50-	37,567.10
TRUST	17,328.79	233,929.94	249,825.50	10,820.57	12,253.80
PROPERTY DEPOSITS	1,640.69	3,272.50	2,813.40	.00	2,099.79
INSTRUCTIONAL AIDS	1,377.93	5,129.58	5,424.39	100.00	1,183.12
GENERAL	14,344.48	44,821.63	27,515.76	7,591.07-	24,059.28
INSTRUCTIONAL MATE	7,168.42	35,482.41	35,003.30	.00	7,647.53
TOTAL	68,810.09	426,960.61	410,358.58	.00	85,412.12

CHECKING	18,506.35	INVESTMENTS	.00	SBMMF	66,905.77	TOTAL	85,412.12
			ACCOUNTS PAYABLE		.00		

JOHN F. KENNEDY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE SCHOOL

Address: 1075 N. E. 167 Street, No. Miami Beach, Florida 33162

Date School Established: 1957

Grades: 6-8

Principal: Ms. Kay L. Mikulas

Treasurer: Ms. Rochelle Frost

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Regions Bank	--	--	\$ 19,168.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>27,074.40</u>
TOTAL			<u>\$ 46,243.19</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.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 31

ACCESS CENTER II
 SCHOOL - 6301 JOHN F. KENNEDY MIDDLE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	620.00	620.00	.00
MUSIC	117.34	84.00	84.08	.00	117.26
CLASSES AND CLUBS	13,224.97	21,200.00	24,245.83	1,783.17	11,962.31
TRUST	4,959.19	77,648.84	75,700.86	779.32	7,686.49
PROPERTY DEPOSITS	398.03	2,079.00	1,939.35	.00	537.68
INSTRUCTIONAL AIDS	1,523.38	126.00	.00	.00	1,649.38
GENERAL	9,419.24	15,353.33	10,918.90	3,182.49-	10,671.18
INSTRUCTIONAL MATE	9,318.14	48,043.88	43,743.13	.00	13,618.89
TOTAL	38,960.29	164,535.05	157,252.15	.00	46,243.19

CHECKING	19,168.79	INVESTMENTS	.00	SBMMF	27,074.40	TOTAL	46,243.19
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1949

Grades: 6-8

Principal During Audit Period: Ms. Caridad Figueredo (Through October 2006; presently on leave)

Current Principal: Dr. Allyn Bernstein

Treasurer: Ms. Dana Lewis

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 31,331.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,350.53</u>
TOTAL			<u><u>\$ 52,682.38</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.

ACCESS CENTER II
 SCHOOL - 6541 NAUTILUS MIDDLE SCHOOL

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	260.00	260.00	.00
MUSIC	1,117.18	6,001.00	4,073.07	2,307.36-	737.75
CLASSES AND CLUBS	7,934.61	14,003.26	9,388.01	3,933.35-	8,616.51
TRUST	21,704.96	84,699.07	96,418.36	3,347.25	13,332.92
PROPERTY DEPOSITS	1,237.21	6.50	.00	.00	1,243.71
INSTRUCTIONAL AIDS	1,879.41	1,860.00	1,363.88	3.86-	2,371.67
GENERAL	6,940.74	21,640.33	18,838.57	2,637.32	12,379.82
INSTRUCTIONAL MATE	14,000.00	23,217.18	23,217.18	.00	14,000.00
TOTAL	54,814.11	151,427.34	153,559.07	.00	52,682.38

CHECKING	31,331.85	INVESTMENTS	.00	SBMMF	21,350.53	TOTAL	52,682.38
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

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

Date School Established: 1955

Grades: 6-8

Principal: Mr. Arnold R. Montgomery

Treasurer: Ms. Beverly Edgecombe

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:			
Wachovia Bank, N. A.	--	3.21	\$ 6,756.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>21,185.46</u>
TOTAL			<u>\$ 27,941.78</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.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 34

ACCESS CENTER II
 SCHOOL - 6631 NORTH MIAMI MIDDLE SCH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	99.07	960.00	773.57	.00	285.50
CLASSES AND CLUBS	340.52	6,276.45	4,170.40	1,619.77-	826.80
TRUST	8,438.86	21,350.30	22,776.90	3,448.52	10,460.78
PROPERTY DEPOSITS	35.21	392.00	.00	.00	427.21
INSTRUCTIONAL AIDS	440.03	40.00	81.19	196.00-	202.84
GENERAL	4,547.95	4,289.13	9,464.68	1,366.25	738.65
INSTRUCTIONAL MATE	13,012.10	12,507.78	7,520.88	2,999.00-	15,000.00
TOTAL	26,913.74	45,815.66	44,787.62	.00	27,941.78

CHECKING	6,756.32	INVESTMENTS	.00	SBMMF	21,185.46	TOTAL	27,941.78
			ACCOUNTS PAYABLE	.00			

ADULT EDUCATION CENTERS

MIAMI BEACH ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 1424 Drexel Avenue, Miami, Florida 33139

Date Center Established: 1989

Principal: Ms. Marta M. Montaner

Treasurer: Ms. Haydee Garay

Community School Assistant Principals: Mr. Victor Ferrante (Through May 2007)
Ms. Aisha Marrero

After School Care Program Managers: Ms. Cynthia Morales (Fienberg/Fisher Elementary
School Satellite)
Ms. Flor Schulz (Treasure Island Elementary
School Satellite)

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	\$ 37,351.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	4.76	<u>154,380.86</u>
TOTAL			<u><u>\$ 191,732.10</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.

AS OF: 06/30/06 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/06
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 38

VOCATIONAL/ADULT

SCHOOL - 7202 MIAMI BEACH ADULT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST	31,879.44	46,021.91	45,924.04	2,446.25	34,423.56
SCHOOL STORE	103,146.92	50,825.98	40,461.92	2,040.90	115,551.88
INSTRUCTIONAL AIDS	8,238.56	3,246.00	2,770.90	6.81	8,720.47
GENERAL	10,049.47	9,127.30	6,216.56	2,538.06-	10,422.15
INSTRUCTIONAL MATE	6,612.33	49,775.74	39,347.17	2,040.90-	15,000.00
ADULT EDUCATION	.00	95,933.00	95,933.00	.00	.00
COMMUNITY SCHOOL	7,200.25	165,410.20	165,683.19	85.00	7,012.26
PRODUCTION/SERVICE	399.28	831.50	629.00	.00	601.78
TOTAL	167,526.25	421,171.63	396,965.78	.00	191,732.10

CHECKING	37,351.24	INVESTMENTS	.00	SBMMF	154,380.86	TOTAL	191,732.10
			ACCOUNTS PAYABLE	.00			

NORTH MIAMI ADULT EDUCATION CENTER
AUDIT REPORT
FOR THE 2005-06 FISCAL YEAR
JULY 1, 2005 THROUGH JUNE 30, 2006

PROFILE OF THE CENTER

Address: 800 N. E. 137 Street, North Miami, Florida 33161

Date Center Established: 1958

Principal: Mr. Jean C. Ridore

Treasurers: Ms. Silvincia St. Hilaire (Through March 2006)
Ms. Tosha Knight

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Term</u>	<u>Interest Rate</u>	<u>6/30/06</u>
Checking Account:				
Bank of America, N. A.	--	--	0.10	\$ 34,459.90
Investments:				
Bank of America, N. A.	08/15/06	90 days	3.06	10,000.00
Bank of America, N. A.	10/14/06	6 mos.	2.81	15,000.00
Bank of America, N. A.	12/16/06	6 mos.	2.81	20,000.00
Bank of America, N. A.	Open-end	--	0.35	5,880.90
MDCPS-Money Market Pool Fund	Open-end	--	4.76	<u>181,302.83</u>
TOTAL				<u>\$ 266,643.63</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.

VOCATIONAL/ADULT

SCHOOL - 7592 NO MIAMI ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS	700.00	.00	.00	700.00-	.00
TRUST	47,319.91	35,294.38	29,496.62	2,207.80	55,325.47
SCHOOL STORE	52,383.50	114,229.46	85,443.97	4,886.11	86,055.10
INSTRUCTIONAL AIDS	45,999.21	6,303.00	15.00	254.28-	52,032.93
GENERAL	8,024.95	8,381.04	7,085.51	1,423.48	10,743.96
INSTRUCTIONAL MATE	778.40	52,703.31	26,095.60	7,386.11-	20,000.00
ADULT EDUCATION	.00	27,730.00	27,713.00	17.00-	.00
COMMUNITY SCHOOL	800.82	13,958.00	13,798.00	160.00-	800.82
PRODUCTION/SERVICE	40,925.98	5,532.50	4,773.13	.00	41,685.35
TOTAL	196,932.77	264,131.69	194,420.83	.00	266,643.63

CHECKING	34,459.90	INVESTMENTS	50,880.90	SBMMF	181,302.83	TOTAL	266,643.63
			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