



Memorandum



1501 NE 2nd Avenue, Miami, Florida 33132
Phone: (305) 523-0623 Fax: (305) 523-0613

To: The Honorable Perla Tabares Hantman, Chairwoman
and Members, Miami-Dade County School Board

Dr. Jose L. Dotres, Superintendent, Miami-Dade County Public Schools

From: Felix Jimenez, Inspector General 

Date: May 24, 2022

Subject: Receipt of 2nd Status Report Pertaining to the Implementation of the OIG's
Driver Education Program Recommendations and Request for a 3rd and Final
Update in November 2022; Ref. IG-17-0001-SI

As you may recall, on September 2, 2021, the Office of the Inspector General (OIG) issued a final report on the Miami-Dade County Public Schools (M-DCPS) Driver Education Program. In that report, the OIG made eight recommendations. The M-DCPS Administration concurred with all of them and expressed its full commitment to implementation. In the Final Report, the OIG requested a 90-day status update pertaining to M-DCPS's progress of implementing the recommendations. We received M-DCPS's progress report dated December 10, 2021.

On January 31, 2022, the OIG requested a second 90-day status update regarding the implementation of the Driver Education Program Recommendations. On April 28, 2022, we received M-DCPS's report that describes additional progress in implementing the recommendations and resolving the outstanding financial liability to the Driver's Education Safety Trust Fund. (M-DCPS's 2nd status report attached.) We have reviewed the status report and are pleased that M-DCPS has made progress on each recommendation. Specifically, we note that M-DCPS has obtained two vehicles that it will retrofit for Adaptive Driver Education and is in the process of filling a second instructor position for the Department of Life Skills. We also note that improvements to the driving ranges, including the installation of vehicle storage cages, are underway. The latest status report also includes information about M-DCPS's summer Driver Education Program. To our understanding, marketing of the program and registration has already commenced. The summer program will be offered at three sites running from June 14 through July 21, 2022.

Most importantly, we note that the Administration continues to engage with Miami-Dade County's Office of Management and Budget (OMB) on the eligibility of expenses that can count towards writing down the \$6.2 Million financial liability. We will continue monitoring this ongoing dialogue between M-DCPS and OMB, until its resolution. After this liability is resolved, the OIG intends to monitor the adoption of any new procedures to draw down future reimbursements and/or advancements from the Trust Fund.

However, as it relates to summer and fall programming, the OIG requests that the Administration provide us with a final status report on or before November 15, 2022, that provides updated information regarding the following:

- Enrollment numbers for the summer Driver Education Program
 - by each of the three school locations
 - with a breakdown of how many of those students were from non-public schools (Private Schools), Charter Schools, and M-DCPS students whose schools do not offer the behind-the-wheel driving experience
- A list identifying those teachers that participated and successfully completed the specific endorsement courses to teach Driver Education
- Status of retrofitting the two Adaptive Driver Education vehicles and the number of eligible students surveyed by the Department of Exceptional Student Education (ESE) to partake in Adaptive Driver Education for the fall semester
- Status of all driving range improvements and vehicle storage cages by school site. Please also include any planned improvements to add behind-the-wheel instruction to additional school sites.

The OIG is fully committed to ensuring that the M-DCPS Driver Education Program provides meaningful behind-the-wheel instruction to the students of Miami-Dade County and that disbursements from the County's Driver Education Safety Trust Fund adhere to all applicable statutory requirements. **We look forward to receiving the final status report from M-DCPS on or before November 15, 2022.**

Attachment

cc: Miami-Dade County School Officials

Walter Harvey, School Board Attorney
 Jon Goodman, Chief Auditor, Office of Management and Compliance Audits
 Jose Bueno, Chief of Staff, Office of the Superintendent
 Ron Y. Steiger, Chief Financial Officer
 Sylvia Diaz, Chief Academic Officer
 Martha M. Diaz, Chief Budget Officer
 Tabitha G. Fazzino, Chief Intergovernmental Affairs and Compliance Officer
 Zachary Garvin, Executive Director, Curriculum Support, Division of Life Skills

cc: Miami Dade County Officials

Jimmy Morales, Chief Operations Officer
 Edward Marquez, Chief Financial Officer
 David Clodfelter, Director, Office of Management and Budget
 Dan Wall, Assistant Director, Officer of Management and Budget
 Cathy Jackson, Director, Audit and Management Services Department
 Yinka Majekodunmi, Commission Auditor
 Jennifer Moon, Chief, Office of Policy and Budgetary Affairs



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Dr. Jose L. Dotres

Miami-Dade County School Board
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Christi Fraga
Dr. Lubby Navarro
Dr. Marta Pérez
Mari Tere Rojas
Luisa Santos

April 28, 2022

VIA ELECTRONIC MAIL

felix.jimenez@miamidadade.gov

Mr. Felix Jimenez
Miami-Dade Office of the Inspector General
601 N.W. 1 Court
22nd Floor
Miami, FL 33126

RE: OIG Request for a Second Status Report Regarding the Implementation of Driver Education Program Recommendations

Dear Mr. Jimenez:

On January 31, 2022, the Miami-Dade Office of the Inspector General (OIG) requested a second status update on Miami-Dade County Public Schools' (M-DCPS) implementation of the eight recommendations delineated in IG-17-0001-SI regarding the Driver Education Program. Below in is the current status of recommendations and actions taken since the initial status report was provided in December 2021 (see bolded text). The original recommendations provided by the OIG and the 90-day status updates provided by M-DCPS are included for reference.

- (1) *OIG recommends the purchase of an Adaptive Driver Education vehicle and hire of an Adaptive Driver Education instructor for the upcoming School Year 2021-2022, or outsource it to an outside vendor.*

M-DCPS 90-Day Status Update (December 2021)

M-DCPS has identified a vehicle that will be retrofitted for Adaptive Driver Education. Two positions have been provided to the Department of Life Skills for Adaptive Driver Education instructors. One instructor has been hired, and the second instructor has been identified and is expected to be hired in January.

Additional Information Requested from OIG (January 2022)

Please provide an update on the retrofit of the vehicles, when they will be ready for use, the status of the two instructors, and whether actual instruction using these vehicles is taking place.

M-DCPS Second Status Update (April 2022)

M-DCPS has obtained an additional vehicle, for a total of two vehicles, to provide Adaptive Driver Education, and quotes are being obtained from three vendors to retrofit the vehicles. It is anticipated that the retrofitted vehicles will be ready for use no later than Fall 2022. Both Adaptive Driver Education instructor positions have been provided to the Department of Life Skills, and one instructor has been hired. Unfortunately, the individual previously identified to fill the second position by January 2022 made the decision to retire. Therefore, the second position is once again being advertised for hire. The Department of Exceptional Student Education (ESE) surveyed M-DCPS schools to identify current students interested in enrolling in Adaptive Driver Education. Students will be surveyed each semester moving forward. Instruction will commence once the retrofitting of the vehicles is completed and students apply for the service. Further, M-DCPS is prepared to offer Adaptive Driver Education via contracted services should registration be requested from an eligible student prior to the completion of the vehicle retrofit.

(2) The ineligible reimbursement of \$6.2 million should be recompensed.

M-DCPS 90-Day Status Update (December 2021)

M-DCPS met with Miami-Dade County (County) and reviewed the plans to invest the \$6.2 million in enhancements for the DEP by retrofitting existing driving ranges and building new ones at schools that are currently not equipped with driving ranges but have space to build them. M-DCPS will continue to purchase vehicles for all of the schools with driving ranges in order to provide students the required behind-the-wheel experience. As mentioned in (1) above, M-DCPS is purchasing two cars that will be retrofitted for Adaptive Driver Education. Funds will be invested in the cost required to ensure that the vehicles are securely stored. Funds will also be allocated for vehicle maintenance to ensure the safe functioning of the vehicles for students. Additionally, M-DCPS will incentivize teachers to obtain Driver Education certification by offering stipends. The cost of the new investments outlined above, as well as other eligible expenditures incurred since Fiscal Year 2016-2017 that have yet to be approved, shall constitute the reimbursement of the \$6.2 million.

Additional Information Requested from OIG (January 2022)

Please provide any reports of eligible expenditures approved by Miami-Dade County demonstrating write-down of the \$6.2M financial liability.

M-DCPS Second Status Update (April 2022)

As of today's date, no eligible expenditures have been approved by Miami-Dade County because the District and County have been engaged in conversation regarding the documentation that will be provided to demonstrate the write-down of the \$6.2M. At this point, we believe there is general agreement between M-DCPS and the County on eligible expenses regarding driving ranges, storage cages, vehicles, and personnel costs which are enhancements to the program. We anticipate providing an initial submission for the County's consideration shortly. The OIG will be provided with copies of all documents submitted.

- (3) *Devise an acceptable process where the County may provide M-DCPS an advance of funds at the commencement of the school year to cover expenses for enhancements of the program.*

M-DCPS 90-Day Status Update (December 2021)

On a yearly basis, M-DCPS will provide the County with a detailed listing of the costs it incurred during its previous fiscal year that are eligible for reimbursement from the Driver's Education Trust. The amounts received will be invested in the replacement of Driver Education vehicles as they start to deteriorate, the maintenance of the fleet of Driver Education vehicles, the cost to maintain the driving ranges, and any other eligible expenditures required to enhance the DEP.

Additional Information Requested from OIG (January 2022)

The OIG requests to be notified of any meetings that are held relative to this discussion and be made aware of any new implementation of any forward-funding decisions.

M-DCPS Second Status Update (April 2022)

The District's conversations with the County thus far have focused on addressing the \$6.2M reimbursement. Meetings to discuss future funding and associated processes will certainly include the OIG as requested.

- (4) *To avoid commingling of funds, the OIG recommends that M-DCPS create an account to be used exclusively for receipt of Trust Funds for funds dispersed in advance.*

M-DCPS 90-Day Status Update (December 2021)

Amounts reimbursed to M-DCPS from the Driver's Education Trust will be coded to the program used within its financial system, SAP, to distinguish funds related to the DEP. Any funds received will be appropriated and re-budgeted on a yearly basis to ensure that these funds are used solely to enhance the DEP.

Additional Information Requested from OIG (January 2022)

Please provide the OIG with reports and/or screen shots from the SAP financial system demonstrating this segregation.

M-DCPS Second Status Update (April 2022)

To ensure that Driver Education Program funds are not commingled with other funds, Program 60350000 is used in SAP to track all DEP revenue and expenses. Please see attached Budget Control Report from SAP, which shows amounts currently recorded in the aforementioned program as it relates to the \$6.2M reimbursement.

- (5) *Documents related to applications, requests for reimbursements, and reconciliations submitted by M-DCPS to the County for Trust Funds should be certified by the Instructional Supervisor/Program Manager, the Executive Director of the Curriculum Support Department of Life Skills, and the Deputy Superintendent, thus establishing a record of approvals and transparency of activities.*

M-DCPS 90-Day Status Update (December 2021)

Before M-DCPS submits its reimbursement request to the County per (3) above, it will have all offices/functions mentioned in the recommendation above sign off on the request to ensure that amounts being submitted for reimbursement are correct and eligible expenditures.

Additional Information Requested from OIG (January 2022)

Please provide the latest set of documents that comport with the above-described approval process.

M-DCPS Second Status Update (April 2022)

The District has developed an internal routing process whereby documentation related to applications, requests for reimbursements, and reconciliations submitted by M-DCPS to the County for Trust Funds are certified by various departments as identified in Recommendation #5 above. However, in the time since M-DCPS' January update, the position of Deputy Superintendent has been vacated. Therefore, the final individual to certify documents on the District's behalf will be the Chief Intergovernmental Affairs and Compliance Officer. In addition, the Chief Financial Officer will be added as an additional certifying entity to further enhance transparency. As indicated above, pending final agreement with the County on the documentation to be submitted for the processing of reimbursements for eligible expenses, the OIG will be provided with a copy of the duly certified documents.

- (6) *M-DCPS should publish the availability of the DEP to non-public school students and develop a summer DEP curriculum at designated high schools, giving summer priority to non-public school students and students whose schools do not offer the behind-the-wheel driving experience.*

M-DCPS 90-Day Status Update (December 2021)

The Department of Life Skills will work with the Office of Communications and Community Engagement to promote the availability of behind-the-wheel Driver Education classes over the summer. Program information and a schedule will be disseminated via social media and posted on the District's website.

Additional Information Requested from OIG (January 2022)

Please provide us with a report that describes M-DCPS efforts to promote and advertise the availability of Driver Education to non-public students and M-DCPS students for the summer. Please include screen shots of the disseminated social media and web postings and include information on how and where the summer classes will operate.

M-DCPS Second Status Update (April 2022)

A Driver Education course with behind-the-wheel experience will be offered at South Dade Senior, Miami Northwestern Senior, and Hialeah-Miami Lakes Senior during the summer of 2022. Marketing and registration for M-DCPS' summer programming, including Driver Education, is scheduled to commence on May 2, 2022. To assist in promotion efforts to M-DCPS, charter, and non-public-school students, including the availability of

adaptive services, a section of the M-DCPS summer programming website (summer305.dadeschools.net) will be dedicated to Driver Education. Information regarding the availability of Driver Education will be disseminated in English, Spanish, and Haitian Creole via M-DCPS' social media platforms. Further, M-DCPS will share information on its summer Driver Education offerings with charter schools through its Office of Charter School Compliance and Support, as well as non-public and parochial schools, respectively, through distribution lists maintained by the Office of Grants Administration and outreach to the Archdiocese of Miami. Priority will be given to non-public school students and students whose schools do not offer the behind-the-wheel driving experience during summer registration. Attached for your reference is a copy of a flier that has been developed to promote M-DCPS' summer Driver Education offerings.

- (7) *The OIG recommends that the District allocate all operable vehicles in an equitable manner.*

M-DCPS 90-Day Status Update (December 2021)

The Office of School Facilities is conducting assessments of school sites with existing driving ranges along with cost estimates to bring each site up to proper operational standards. Further, staff is surveying additional school sites to determine the viability of constructing driving ranges to ensure students across Miami-Dade County have access to behind-the-wheel training.

Additional Information Requested from OIG (January 2022)

Please provide an update on all operational driving ranges and where the vehicles are assigned.

M-DCPS Second Status Update (April 2022)

Vehicles have been deployed to the following schools, each of which has an operational driving range and at least one certified Driver Education teacher: North Miami Beach Senior (three vehicles); Miami Beach Senior (three vehicles); William H. Turner Technical Arts Senior (three vehicles); Hialeah-Miami Lakes Senior (three vehicles); Miami Northwestern Senior (four vehicles); John A. Ferguson Senior (four vehicles); and South Dade Senior (three vehicles). Additional school sites have been identified to upgrade their driving ranges; these upgrades are currently underway. Further, the District will begin offering the specific endorsement courses required to teach Driver Education during the summer of 2022.

- (8) *The OIG recommends that M-DCPS build security cages for those senior high schools that were allocated vehicles, but do not have a safe place to store them.*

M-DCPS 90-Day Status Update (December 2021)

Inspections were conducted at each school with vehicles. Plans are underway to install new car storage areas at Hialeah-Miami Lakes, North Miami Beach, and South Dade Senior High Schools, all of which currently have vehicles for behind-the-wheel training but lack the equipment for their secure storage. Moving forward, all schools receiving vehicles for behind-the-wheel training will also have storage cages installed.

Additional Information Requested from OIG (January 2022)

The OIG is requesting an update on the installation of all cages.

M-DCPS Second Status Update (April 2022)

To date, the installation of vehicle storage cages has been completed at South Dade Senior High School. The installation of the cages at Hialeah-Miami Lakes Senior High School and North Miami Beach Senior High School is scheduled to be completed by May 16, 2022.

Miami-Dade County Public Schools remains committed to implementing the OIG's recommendations to improve the DEP and support Driver Education in our community. Ongoing dialogue and collaboration with the County will continue as part of our efforts to ensure the appropriate use of funds earmarked for this purpose. If you have any questions or need additional information, please contact me at 305 995-1206.

Sincerely,



Tabitha G. Fazzino

Chief Intergovernmental Affairs & Compliance Officer

TGF:mja
L036

Attachments

cc: Dr. Jose L. Dotres
School Board Attorney
Chief Auditor
Superintendent's Cabinet

Budget Control Report

User: 266347 Date: 04/28/2022 13:52:18
 Company Code: DCPS Fiscal Year: 2022
 Fund: 100000 Fiscal Periods: ALL
 Commitment Item: 513600

Functional Area : 6035*

Req. Control	Fund	Funds center	Funds Ctr Descr	Commitment item	Item Desc	Program	Program Description	Function	Budget Amt	Committed Amt	Encumbered Amt	Expense Amt	Available Amt
01	100000	1960700	LIFE SKILLS & SPECIAL PROGS	513600	IN-SERVICE REIMBURSE	60350000	DRIVER EDUCATION	510300	25,000.00	0.00	0.00	0.00	25,000.00
				513600	IN-SERVICE REIMBURSE				25,000.00	0.00	0.00	0.00	25,000.00
01	100000	1960700	LIFE SKILLS & SPECIAL PROGS	515000	HOURLY EMPLOYEE	60350000	DRIVER EDUCATION	510300	25,000.00	0.00	0.00	0.00	25,000.00
				515000	HOURLY EMPLOYEE				25,000.00	0.00	0.00	0.00	25,000.00
#	100000	1962600	SOCIAL STUDIES/LIFE SKILLS	535000	REPAIRS & MAINTENANC	60350000	DRIVER EDUCATION	510300	91.00	0.00	0.00	43.40	47.60
				535000	REPAIRS & MAINTENANC				91.00	0.00	0.00	43.40	47.60
04	100000	1960700	LIFE SKILLS & SPECIAL PROGS	545000	GASOLINE	60350000	DRIVER EDUCATION	510300	4,300.00	0.00	0.00	0.00	4,300.00
				545000	GASOLINE				4,300.00	0.00	0.00	0.00	4,300.00
04	100000	1960700	LIFE SKILLS & SPECIAL PROGS	551000	SUPPLIES	60350000	DRIVER EDUCATION	510300	50,000.00	0.00	0.00	0.00	50,000.00
				551000	SUPPLIES				50,000.00	0.00	0.00	0.00	50,000.00
04	100000	1960700	LIFE SKILLS & SPECIAL PROGS	555000	REPAIR PARTS	60350000	DRIVER EDUCATION	510300	10,000.00	0.00	0.00	1,059.86	8,940.14
				555000	REPAIR PARTS				10,000.00	0.00	0.00	1,059.86	8,940.14
04	100000	1960700	LIFE SKILLS & SPECIAL PROGS	564200	NON-CAP FFE(NON-COMP	60350000	DRIVER EDUCATION	510300	12,000.00	0.00	0.00	0.00	12,000.00
				564200	NON-CAP FFE(NON-COMP				12,000.00	0.00	0.00	0.00	12,000.00
04	100000	1960700	LIFE SKILLS & SPECIAL PROGS	565200	OTHER MOTOR VEHICLES	60350000	DRIVER EDUCATION	510300	814,294.85	0.00	0.00	55,388.00	758,906.85
				565200	OTHER MOTOR VEHICLES				814,294.85	0.00	0.00	55,388.00	758,906.85
04	100000	1770100	SOUTH DADE SENIOR HIGH SCHOOL	567000	IMPROV OTHER THAN BL	60350000	DRIVER EDUCATION	740000	23,894.70	0.00	0.00	23,894.70	0.00
04	100000	1770100	SOUTH DADE SENIOR HIGH SCHOOL	567000	IMPROV OTHER THAN BL	60350000	DRIVER EDUCATION	740000	105.30	0.00	0.00	0.00	105.30
				567000	IMPROV OTHER THAN BL				24,000.00	0.00	0.00	23,894.70	105.30
04	100000	1770100	SOUTH DADE SENIOR HIGH SCHOOL	567900	ABATEMENT-IMPROV OTH	60350000	DRIVER EDUCATION	740000	2,087.00	0.00	0.00	0.00	2,087.00
				567900	ABATEMENT-IMPROV OTH				2,087.00	0.00	0.00	0.00	2,087.00
04	100000	1901500	BUILDING OPERATIONS	568000	REMODELING	60350000	DRIVER EDUCATION	740000	52,000.00	0.00	0.00	24,999.00	27,001.00
04	100000	1712100	JOHN A. FERGUSON SENIOR HIGH	568000	REMODELING	60350000	DRIVER EDUCATION	740100	142,684.00	0.00	0.00	0.00	142,684.00
04	100000	1720100	MIAMI BEACH SENIOR HIGH SCHOOL	568000	REMODELING	60350000	DRIVER EDUCATION	740100	128,746.00	0.00	0.00	0.00	128,746.00
04	100000	1730100	MIAMI EDISON SENIOR	568000	REMODELING	60350000	DRIVER EDUCATION	740100	706,560.00	0.00	0.00	0.00	706,560.00
04	100000	1736100	MIAMI KILLIAN SENIOR	568000	REMODELING	60350000	DRIVER EDUCATION	740100	155,337.00	0.00	0.00	0.00	155,337.00
04	100000	1741100	MIAMI NORTHWESTERN SENIOR HIGH	568000	REMODELING	60350000	DRIVER EDUCATION	740100	202,074.00	0.00	0.00	0.00	202,074.00
04	100000	1751100	MIAMI SPRINGS SENIOR HIGH	568000	REMODELING	60350000	DRIVER EDUCATION	740100	830,990.00	0.00	0.00	0.00	830,990.00
04	100000	1754100	NORTH MIAMI BEACH SENIOR HIGH SCHOOL	568000	REMODELING	60350000	DRIVER EDUCATION	740100	228,861.00	0.00	0.00	0.00	228,861.00
04	100000	1760100	WILLIAM H. TURNER TECH. SENIOR HIGH	568000	REMODELING	60350000	DRIVER EDUCATION	740100	600,760.00	0.00	0.00	0.00	600,760.00
04	100000	1775100	BARBARA GOLEMAN SENIOR	568000	REMODELING	60350000	DRIVER EDUCATION	740100	169,643.00	0.00	0.00	0.00	169,643.00
04	100000	1778100	FELIX VARELA SENIOR	568000	REMODELING	60350000	DRIVER EDUCATION	740100	205,513.00	0.00	0.00	0.00	205,513.00
04	100000	1711100	HIALEAH SENIOR HIGH	568000	REMODELING	60350000	DRIVER EDUCATION	740100	146,362.00	0.00	0.00	0.00	146,362.00
04	100000	1713100	HIALEAH-MIAMI LAKES SENIOR	568000	REMODELING	60350000	DRIVER EDUCATION	740100	262,390.00	0.00	0.00	0.00	262,390.00
				568000	REMODELING				3,831,920.00	0.00	0.00	24,999.00	3,806,921.00
04	100000	1901500	BUILDING OPERATIONS	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740000	4,522.00	0.00	0.00	0.00	4,522.00
04	100000	1712100	JOHN A. FERGUSON SENIOR HIGH	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	12,407.00	0.00	0.00	0.00	12,407.00
04	100000	1720100	MIAMI BEACH SENIOR HIGH SCHOOL	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	11,195.00	0.00	0.00	0.00	11,195.00
04	100000	1730100	MIAMI EDISON SENIOR	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	61,440.00	0.00	0.00	0.00	61,440.00
04	100000	1736100	MIAMI KILLIAN SENIOR	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	13,508.00	0.00	0.00	0.00	13,508.00
04	100000	1741100	MIAMI NORTHWESTERN SENIOR HIGH	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	17,572.00	0.00	0.00	0.00	17,572.00
04	100000	1751100	MIAMI SPRINGS SENIOR HIGH	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	72,260.00	0.00	0.00	0.00	72,260.00
04	100000	1754100	NORTH MIAMI BEACH SENIOR HIGH SCHOOL	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	19,901.00	0.00	0.00	0.00	19,901.00
04	100000	1760100	WILLIAM H. TURNER TECH. SENIOR HIGH	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	52,240.00	0.00	0.00	0.00	52,240.00
04	100000	1775100	BARBARA GOLEMAN SENIOR	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	14,752.00	0.00	0.00	0.00	14,752.00
04	100000	1778100	FELIX VARELA SENIOR	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	17,871.00	0.00	0.00	0.00	17,871.00
04	100000	1711100	HIALEAH SENIOR HIGH	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	12,727.00	0.00	0.00	0.00	12,727.00
04	100000	1713100	HIALEAH-MIAMI LAKES SENIOR	568900	ABATEMENT-REMOD/RENO	60350000	DRIVER EDUCATION	740100	22,816.00	0.00	0.00	0.00	22,816.00
				568900	ABATEMENT-REMOD/RENO				333,211.00	0.00	0.00	0.00	333,211.00
				Grand Total					\$ 5,131,903.85	\$ -	\$ -	\$ 105,384.96	\$ 5,026,518.89

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