

INTERNAL AUDIT REPORT

REGION CENTER I ELEMENTARY SCHOOLS

JUNE 2005

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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Mr. Freddie Britt and Property Audits Staff



**INTERNAL AUDIT REPORT
REGION CENTER I ELEMENTARY SCHOOLS**

JUNE 2005

AUDIT COMMITTEE MEETING

JUNE 28, 2005

SCHOOL BOARD MEETING

JULY 13, 2005

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
Jose F. Montes de Oca, CPA

Miami-Dade County School Board

Frank J. Bolaños, Chair
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Dr. Martin Karp
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Dr. Marta Pérez
Dr. Solomon C. Stinson

June 21, 2005

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of the internal funds of 26 of the remaining 32 elementary schools in Region Center I, and two additional elementary schools that formerly reported to Region Center I but that currently report to School Improvement. These two schools are also included because they were Region Center I schools during the audit period. The audit period for all 28 schools was one fiscal year ended June 30, 2004. The audit results of the remaining six Region Center I elementary schools not reported herein will be presented to the Audit Committee and the School Board once they are completed.

The audits included a review of internal funds, property, and payroll records. We also reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. A review of the Purchasing Credit Card Program was performed at eight schools, while food service records and procedures were reviewed at one school. In addition, the most current "Authorized Applications for Employees by Locations Report" was reviewed at six schools. Property inventory results are included for all elementary schools in Region Center I, as well as the corresponding analysis of property losses missing through the Plant Security Report Process.

Our audits disclosed that all elementary schools in this report were in compliance with prescribed policies and procedures, and their internal funds and payroll records were maintained in good order. Also, property was properly accounted for at all Region Center I elementary schools. Our reviews of the Purchasing Credit Card Program, food service, and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. Losses reported through the Plant Security Report process were minimal.

This report will be presented to the Audit Committee at its June 28, 2005 meeting and to the School Board at its July 13, 2005 meeting.

Sincerely,

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

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of the internal funds of 26 of the remaining 32 elementary schools in Region Center I, and two additional elementary schools that formerly reported to Region Center I and that currently report to School Improvement. Although Bunche Park Elementary and Opa-Locka Elementary schools are currently Improvement Zone schools, they were Region Center I schools during the audit period. The audit period for all 28 schools was one fiscal year ended June 30, 2004. The audits of the remaining six elementary schools: John G. DuPuis Elementary, Amelia Earhart Elementary, Hialeah Gardens Elementary, Lake Stevens Elementary, Meadowlane Elementary, and Charles D. Wyche, Jr. Elementary could not be completed on time for publication in this report. Results of those audits will be presented to the Audit Committee and the School Board once they are completed.

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 eight schools; (5) review of food service procedures at one school; and (6) review of the "Authorized Applications for Employees by Locations Report" at six schools.

Financial Statements and Control over Financial Reporting

In our opinion, the financial statements of all 28 schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting. In addition, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Internal Funds

- We are pleased to report that the records were maintained in good order and in accordance with the policies and procedures established in the Manual of Internal Accounting¹ at all 28 elementary schools in this report (See Schedule on page 8).

¹At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a **new** Manual of Internal Fund Accounting under the final approval to amend School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 3D-1.061, and to repeal School Board Rule 6Gx13- 3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-04 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the **new** Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

Property

- Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 32 Region Center I elementary schools and the two School Improvement Zone schools. Results indicated that the schools were in compliance with property procedures and there were “no unlocated” items. Approximately \$16.2 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed 23 items at a cost of \$37,266 and a depreciated value of \$11,870 reported missing at 12 schools (Page 10).

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.

Purchasing Credit Card Program

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

Food Service

- A review of the food service procedures at one school disclosed that there was general compliance with the Food and Nutrition Procedures Manual.

Data Security Quarterly Management Report And Approval Review

- Our review of the “Authorized Applications for Employees by Locations Report” at six schools disclosed that the reports were signed by the principals to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
- **We commend the administration and staff of these schools, as well as Region Center I, School Improvement, and District staffs for supporting the schools' efforts to strive for excellence in these areas.**

BACKGROUND

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

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

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2004 was 1.86%.

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 Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

Property

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

Payroll

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

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

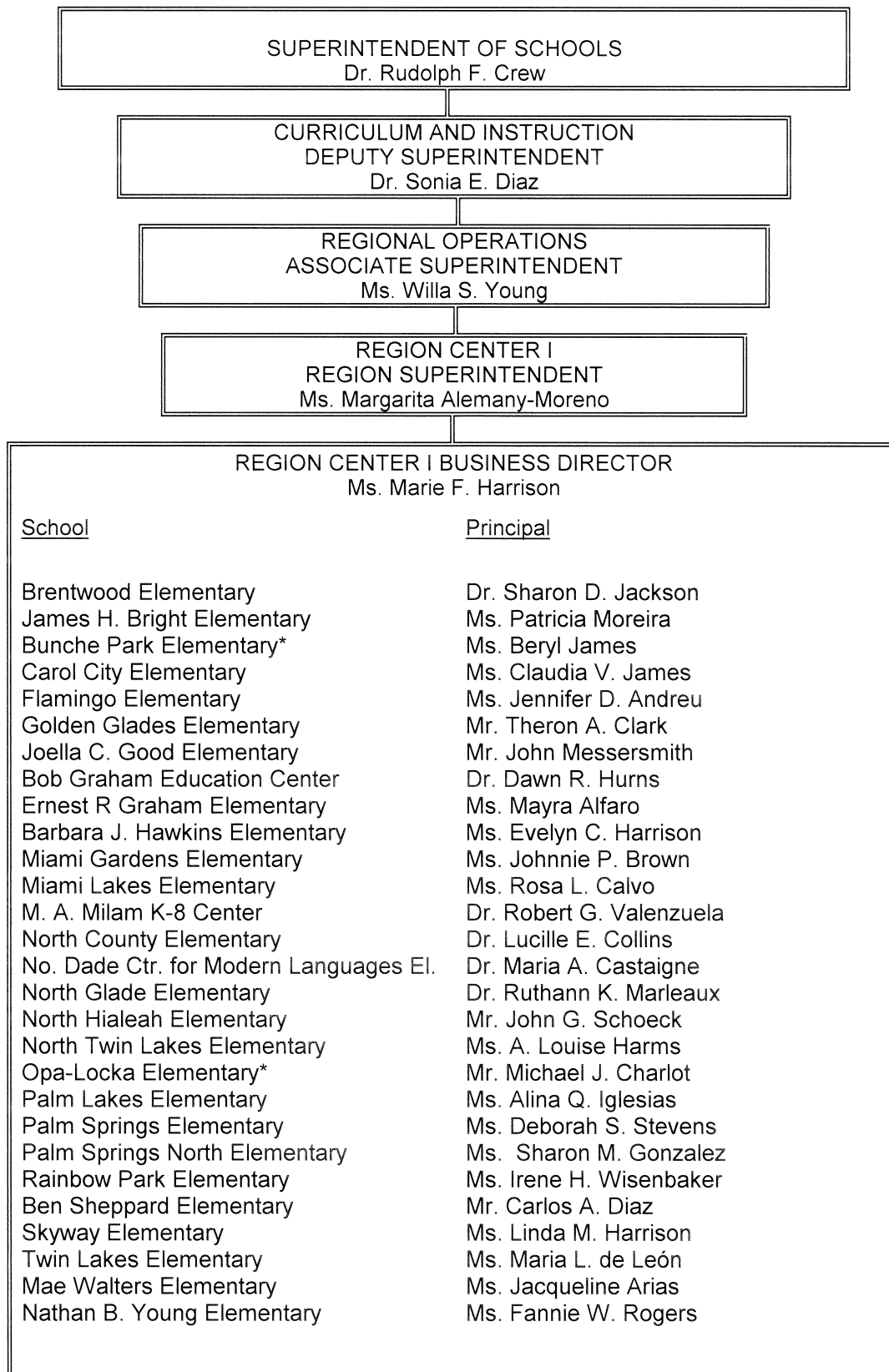
Food Service

The National School Lunch and School Breakfast Programs, as administered by M-DCPS under the Department of Food and Nutrition, provides free and reduced priced meals to needy students. Students from households who receive food stamps and/or Temporary Aid to Needy Families (TANF) and who have a social security number on file at the school may be eligible for direct certification. Students who are not directly certified must submit applications to participate in the free and reduced price meals program, and eligibility is based on certain eligibility requirements.

Student applications are maintained at the schools, and an application must be renewed each year. The federal government requires random sample verification of income. While M-DCPS operates a centralized school food service program, at the schools the principal and food service manager are responsible for maintaining food service records as prescribed in the Food and Nutrition Procedures Manual.

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.



* A Region Center I school during the 2003-04 fiscal year up to July 2004. Effective August 2004, this school became an Improvement Zone school. As part of the reorganization, it currently reports to School Improvement Zone Operations.

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2004-05 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2004, 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 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 Accounting;
- provide assurances to the administration regarding compliance with current payroll procedures, as well as compliance with the current purchasing credit card and food service 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 the **current** food service records and procedures was made at **selected** schools to determine compliance with the Food and Nutrition 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, 2004.

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 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.

**REGION CENTER I ELEMENTARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
Brentwood Elementary	11	None		None	
James H. Bright Elementary ⁽¹⁾⁽²⁾	13	None		None	
Bunche Park Elementary ⁽³⁾	15	None		None	
Carol City Elementary	17	None		None	
John G. Dupuis Elementary ⁽⁴⁾	--				
Amelia Earhart Elementary ⁽⁴⁾	--				
Flamingo Elementary	19	None		None	
Golden Glades Elementary ⁽²⁾⁽⁵⁾	21	None		None	
Joella C. Good Elementary ⁽¹⁾⁽²⁾⁽⁵⁾	23	None		None	
Bob Graham Education Center ⁽⁵⁾	25	None		None	
Ernest R Graham Elementary ⁽¹⁾⁽²⁾⁽⁵⁾	27	None		None	
Barbara J. Hawkins Elementary	29	None		None	
Hialeah Gardens Elementary ⁽⁴⁾	--	--		--	
Lake Stevens Elementary ⁽⁴⁾	--	--		--	
Meadowlane Elementary ⁽⁴⁾	--	--		--	
Miami Gardens Elementary	31	None		None	
Miami Lakes Elementary	33	None		None	
M. A. Milam K-8 Center ⁽⁵⁾	35	None		None	
North County Elementary	37	None		None	
No. Dade Ctr. for Mod. Lang. El.	39	None		None	
North Glade Elementary	41	None		None	
North Hialeah Elementary	43	None		None	
North Twin Lakes Elementary	45	None		1	• Pre-K Program
Opa-Locka Elementary ⁽³⁾	47	None		None	
Palm Lakes Elementary	49	None		None	
Palm Springs Elementary	51	None		None	
Palm Springs North Elementary ⁽⁵⁾	53	None		None	
Rainbow Park Elementary	55	None		None	
Ben Sheppard Elementary ⁽⁵⁾⁽⁶⁾	57	None		None	
Skyway Elementary ⁽¹⁾⁽²⁾⁽⁵⁾	59	None		None	
Twin Lakes Elementary	61	None		None	
Mae Walters Elementary ⁽¹⁾⁽²⁾	63	None		None	
Charles D. Wyche, Jr. El. ⁽⁴⁾	--	--		--	
Nathan B. Young Elementary	65	None		None	
Total		None		1	

Notes:

- (1) Change in principal at this school (5 schools).
- (2) "Authorized Applications for Employees by Locations" Report reviewed at this school (6 schools)
- (3) School Improvement Zone School (2 schools).
- (4) Audit in progress. Results to be reported at a later date (6 schools).
- (5) Purchasing Credit Card Program records and procedures reviewed at this school (8 schools).
- (6) Food service records and procedures reviewed at this school (1 school).

PROPERTY SCHEDULES

**REGION CENTER I ELEMENTARY SCHOOLS
COMPARATIVE PROPERTY INVENTORY RESULTS**

SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of Unloc. items	At Cost	At Deprec. Value		
Brentwood Elementary	375	\$ 540,834	None			None	
James H. Bright Elementary	386	615,319	None			None	
Bunche Park Elementary*	270	361,962	None			None	
Carol City Elementary	243	394,464	None			None	
John G. Dupuis Elementary	331	516,793	None			None	
Amelia Earhart Elementary	222	328,943	None			None	
Flamingo Elementary	491	752,234	None			None	
Golden Glades Elementary	279	412,496	None			None	
Joella C. Good Elementary	450	664,808	None			None	
Bob Graham Educational Center	250	354,914	None			None	
Ernest R. Graham Elementary	664	1,029,496	None			None	
Barbara J. Hawkins Elementary	249	356,401	None			None	
Hialeah Gardens Elementary	336	457,327	None			None	
Lake Stevens Elementary	206	252,070	None			None	
Meadowlane Elementary	552	683,776	None			None	
Miami Gardens Elementary	199	265,877	None			None	
Miami Lakes Elementary	382	513,310	None			None	
M.A. Milam K-8 Center	727	1,005,463	None			None	
North County Elementary	210	252,164	None			None	
No. Dade Ctr. For Mod. Lang. El.	120	142,352	None			None	
North Glade Elementary	268	360,102	None			None	
North Hialeah Elementary	225	336,914	None			None	
North Twin Lakes Elementary	247	322,310	None			None	
Opa-Locka Elementary*	289	451,841	None			None	
Palm Lakes Elementary	317	432,650	None			None	
Palm Springs Elementary	313	456,079	None			None	
Palm Springs North Elementary	394	507,336	None			None	
Rainbow Park Elementary	361	516,085	None			None	
Ben Sheppard Elementary	624	817,966	None			None	
Skyway Elementary	227	334,353	None			None	
Twin Lakes Elementary	209	317,295	None			None	
Mae Walters Elementary	387	571,726	None			None	
Charles D. Wyche, Jr. Elementary	341	483,422	None			None	
Nathan B. Young Elementary	317	428,607	None			None	
TOTAL	11,461	\$ 16,237,689	None			None	

* School Improvement Zone school (2).

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

SCHOOLS	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)			Total Depreciated Value
				Audio Visual	Computers	Other	
Brentwood Elementary	1	1	\$ 1,100	\$ 1,100			\$ 505
James H. Bright Elementary	3	3	4,688		\$ 4,688		1,648
Amelia Earhart Elementary	1	1	1,995		1,995		499
Golden Glades Elementary	2	2	2,796		1,099	\$ 1,697	1,641
Miami Gardens Elementary	1	1	1,595	1,595			798
M.A. Milam K-8 Center	1	1	1,478		1,478		1,133
North Glade Elementary	2	3	6,276		6,276		326
North Hialeah Elementary	1	2	4,990		4,990		1,082
North Twin Lakes Elementary	1	1	1,439		1,439		456
Rainbow Park Elementary	2	6	7,354		6,307	1,047	1,311
Twin Lakes Elementary	1	1	1,774		1,774		1,567
Nathan B. Young Elementary	1	1	1,781		1,781		904
TOTAL	17	23	\$ 37,266	\$ 2,695	\$ 31,827	\$ 2,744	\$ 11,870

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

II. INDIVIDUAL AUDIT REPORTS

BRENTWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3101 N. W. 191 Street, Opa-Locka, Florida 33056

Date School Established: 1975

Grades: PK-5

Principal: Dr. Sharon D. Jackson

Bookkeepers: Ms. Geraldine Nesmith (Through August 2003)
Ms. Latrice Bethea

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 5,664.42
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,487.79</u>
TOTAL			<u><u>\$14,152.21</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 0461 BRENTWOOD ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
MUSIC							
CHORUS ACTIVITY	11.77	.00	.00	.00	11.77		
MUSIC	11.77	.00	.00	.00	11.77		
CLASSES AND CLUBS							
ART CLUB	70.22	.00	.00	.00	70.22		
CHESS CLUB	397.00	.00	.00	.00	397.00		
SPANISH CLUB	32.00	.00	.00	.00	32.00		
FUTURE EDUCATORS	66.45	.00	.00	.00	66.45		
STUDENT COUNCIL	117.75	.00	.00	.00	117.75		
SCIENCE CLUB	91.88	.00	.00	.00	91.88		
FIRST GRADE	4.50	.00	.00	.00	4.50		
SECOND GRADE	5.00	.00	.00	.00	5.00		
FOURTH GRADE	13.03	.00	.00	.00	13.03		
FIFTH GRADE	481.00	.00	376.00	.00	105.00		
SARP (CIA)	44.37	.00	.00	.00	44.37		
KINDERGARTEN	3.08	.00	.00	.00	3.08		
CLASSES AND CLUBS	1,326.28	.00	376.00	.00	950.28		
TRUST							
DONATIONS	169.83	.00	.00	.00	169.83		
FIELD TRIPS	13.28	.00	.00	.00	13.28		
LIBRARY	1,959.87	113.14	2,018.91	.00	54.10		
SPECIAL EVENTS	.00	.00	22.85	.00	22.85		
SPECIAL PURPOSE	282.80	5,350.00	2,107.60	930.02	4,455.22		
UNCLAIMED STALE-	12.44	.00	12.44	.00	.00		
UNITED WAY	.00	2,318.57	2,318.27	.00	.30		
BOOK FAIR	.00	968.67	968.67	.00	.00		
VANDALISM	475.96	.00	.00	.00	475.96		
DONATION TWO	.00	1,989.00	.00	.00	1,989.00		
FIELD TRIPS 2	41.00	.00	.00	.00	41.00		
TRUST	2,955.18	10,739.38	7,448.74	930.02	7,175.84		
GENERAL							
GENERAL MISCELLA	2,860.61	.00	887.20	.00	1,973.41		
INTEREST	.00	179.74	.00	.00	179.74		
SCHOOL PICTURES	.00	4,980.00	3,156.95	930.02	893.03		
GENERAL	2,860.61	5,159.74	4,044.15	930.02	3,046.18		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,411.28	5,080.48	8,523.62	.00	2,968.14		
INSTRUCTIONAL MATE	6,411.28	5,080.48	8,523.62	.00	2,968.14		
TOTAL	13,565.12	20,979.60	20,392.51	.00	14,152.21		
CHECKING	5,664.42	INVESTMENTS	.00	SBMMF	8,487.79	TOTAL	14,152.21
			ACCOUNTS PAYABLE	.00			

JAMES H. BRIGHT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 2530 West 10 Avenue, Hialeah, Florida 33010

Date School Established: 1959

Grades: K-5

Principal During Audit Period: Dr. Joann G. Molina (Through June 2004; retired)

Current Principal: Ms. Patricia Moreira

Bookkeeper: Ms. Lilliam A. Muñoz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 49,117.67
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>45,450.95</u>
TOTAL			<u>\$ 94,568.62</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

SCHOOL - 0481 JAMES H. BRIGHT ELEMEN ACCESS CENTER I

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS	51.44	300.00	300.00	.00	51.44
LIBRARY	2,187.71	3,943.68	3,399.57	.00	2,731.82
SPECIAL PURPOSE	2,647.46	431.78-	1,884.02	1,726.36	2,058.02
UNITED WAY	17.00	1,943.22	1,960.22	.00	.00
ART SUPPLIES	9.15	.00	.00	.00	9.15
RENTAL FACILITIE	31,767.55	25,481.82	7,948.85	7,883.73-	41,416.79
REGION ACTIVITIE	11,544.59	2,473.95	.00	7,883.73	21,902.27
TRUST	48,224.90	33,710.89	15,492.66	1,726.36	68,169.49
GENERAL					
GENERAL MISCELLA	20,100.84	1,249.85-	2,199.98	.00	16,651.01
INTEREST	.00	945.09	.00	.00	945.09
SCHOOL PICTURES	.00	9,197.00	5,744.29	1,726.36-	1,726.35
DONATIONS	.00	198.97	.00	.00	198.97
GENERAL	20,100.84	9,091.21	7,944.27	1,726.36-	19,521.42
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,578.09	14,103.98	9,804.36	.00	6,877.71
INSTRUCTIONAL MATE	2,578.09	14,103.98	9,804.36	.00	6,877.71
COMMUNITY SCHOOL					
PRE-K EARLY INTE	.00	5,893.00	5,893.00	.00	.00
COMMUNITY SCHOOL	.00	5,893.00	5,893.00	.00	.00
TOTAL	70,903.83	62,799.08	39,134.29	.00	94,568.62

CHECKING	49,117.67	INVESTMENTS	.00	SBMMF	45,450.95	TOTAL	94,568.62
			ACCOUNTS PAYABLE		.00		

BUNCHE PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL *

Address: 16001 Bunche Park Drive, Opa-Locka, Florida 33054

Date School Established: 1952

Grades: PK-5

Principal: Ms. Beryl James

Bookkeeper: Ms. Aurora Mitchell

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 4,875.09
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>15,320.93</u>
TOTAL			<u><u>\$ 20,196.02</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting

* School Improvement Zone school.

SCHOOL - 0641 BUNCHE PARK ELEMENTARY ACCESS CENTER I

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
CHEERLEADERS	88.67	.00	.00	.00	88.67	
AFRO AMERICAN CL	194.71	.00	.00	.00	194.71	
FIRST GRADE	3.50	1,656.00	1,621.20	.00	38.30	
SECOND GRADE	.00	592.00	586.00	.00	6.00	
THIRD GRADE	.00	370.00	370.00	.00	.00	
FOURTH GRADE	.00	200.00	200.00	.00	.00	
FIFTH GRADE	.00	260.00	270.00	.00	10.00-	
ESE (EXCEP EDUC)	.48	2,859.25	2,592.08	.00	267.65	
KINDERGARTEN	6.00	1,490.00	1,479.80	.00	16.20	
SPECIAL EVENTS	37.00	.00	.00	.00	37.00	
PRE-KINDER	40.00	1,132.00	1,172.00	.00	.00	
CLASSES AND CLUBS	370.36	8,559.25	8,291.08	.00	638.53	
TRUST						
DONATIONS	50.00	.00	50.00	.00	.00	
FIELD TRIPS	.00	1,423.75	1,374.71	.00	49.04	
FUND RAISING	.00	6.35	.00	.00	6.35	
LIBRARY	429.38	.00	113.00	.00	316.38	
SPECIAL EVENTS	26.17	.00	.00	.00	26.17	
SPECIAL PURPOSE	22.96	.00	333.13	400.12	89.95	
UNITED WAY	.00	191.82	191.82	.00	.00	
BOOK FAIR	.00	1,111.88	1,111.88	.00	.00	
PAPERBACKS - 1	6.76	205.00	176.20	.00	35.56	
SCIENCE BOARD	250.46	.00	.00	.00	250.46	
DONATION TWO	6,445.64	.00	5,901.83	.00	543.81	
DONATION THREE	585.76-	6,010.90	527.57	.00	4,897.57	
DONATION FOUR	750.00	632.20	731.39	.00	650.81	
GRANTS 1	25.85	2,000.00	1,996.92	.00	28.93	
TRUST	7,421.46	11,581.90	12,508.45	400.12	6,895.03	
GENERAL						
GENERAL MISCELLA	5,863.69	.00	210.34	.00	5,653.35	
CASH OVER & SHOR	.00	9.79-	.00	.00	9.79-	
INTEREST	.00	304.18	.00	.00	304.18	
SCHOOL PICTURES	.00	1,964.91	1,164.67	400.12-	400.12	
DONATIONS	.00	48.85	.00	.00	48.85	
GENERAL	5,863.69	2,308.15	1,375.01	400.12-	6,396.71	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,965.80	9,253.56	10,953.61	.00	6,265.75	
INSTRUCTIONAL MATE	7,965.80	9,253.56	10,953.61	.00	6,265.75	
TOTAL	21,621.31	31,702.86	33,128.15	.00	20,196.02	
CHECKING	4,875.09	INVESTMENTS	.00 SBMMF	15,320.93	TOTAL	20,196.02
		ACCOUNTS PAYABLE	.00	.00		

CAROL CITY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4375 N. W. 173 Drive, Carol City, Florida 33055

Date School Established: 1957

Grades: PK-6

Principal: Ms. Claudia V. James

Bookkeeper: Ms. Arronda Dunn

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 27,646.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,948.12</u>
TOTAL			<u>\$ 34,594.81</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I
 SCHOOL - 0681 CAROL CITY ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FIRST GRADE	60.00	1,623.00	1,177.00	.00	506.00	
FOURTH GRADE	24.00	.00	7.00	56.00	73.00	
FIFTH GRADE	53.00	939.00	976.40	.00	15.60	
SIXTH GRADE	486.67	.00	248.00	56.00-	182.67	
KINDERGARTEN	189.00	.00	152.00	.00	37.00	
CLASSES AND CLUBS	812.67	2,562.00	2,560.40	.00	814.27	
TRUST						
AWARDS	21.69	.00	.00	.00	21.69	
DONATIONS	200.73	25,000.00	5,564.86	.00	19,635.87	
FIELD TRIPS	174.26	35.00	35.00	389.40	563.66	
LIBRARY	847.61	85.56	.00	.00	933.17	
SPECIAL PURPOSE	154.21	50.00	720.97	880.66	363.90	
UNITED WAY	.00	788.23	788.23	.00	.00	
PAPERBACKS - 1	13.30	330.90	326.15	.00	18.05	
DONATION TWO	1,000.00	.00	995.10	.00	4.90	
GRANTS 1	30.00	.00	15.01	.00	14.99	
FIELD TRIPS 2	389.40	.00	.00	389.40-	.00	
GRANTS II	250.00	.00	249.93	.00	.07	
GRANT III	.00	10,000.00	6,400.00	.00	3,600.00	
TRUST	3,081.20	36,289.69	15,095.25	880.66	25,156.30	
GENERAL						
GENERAL MISCELLA	1,964.65	51.41	605.29	.00	1,410.77	
INTEREST	.00	109.39	.00	.00	109.39	
SCHOOL PICTURES	.00	3,158.00	2,000.79	880.66-	276.55	
DONATIONS	.00	10.80	.00	.00	10.80	
GENERAL	1,964.65	3,329.60	2,606.08	880.66-	1,807.51	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,718.37	9,283.67	11,185.31	.00	6,816.73	
INSTRUCTIONAL MATE	8,718.37	9,283.67	11,185.31	.00	6,816.73	
TOTAL	14,576.89	51,464.96	31,447.04	.00	34,594.81	

CHECKING	27,646.69	INVESTMENTS	.00 SBMMF	6,948.12	TOTAL	34,594.81
		ACCOUNTS PAYABLE	.00	.00		

FLAMINGO ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 701 East 33 Street, Hialeah, Florida 33013

Date School Established: 1955

Grades: PK-6

Principal: Ms. Jennifer D. Andreu

Bookkeeper: Ms. Vivian Cruz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 2,168.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>12,466.00</u>
TOTAL			<u><u>\$ 14,634.63</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 1921 FLAMINGO ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
PHYSICAL EDUCATI	6.39	.00	.00	.00	6.39
SAFETY PATROL	9.50	.00	.00	.00	9.50
CLASSES AND CLUBS	15.89	.00	.00	.00	15.89
TRUST					
DONATIONS	6,523.23	66.44	2,984.89	.00	3,604.78
FIELD TRIPS	.32	3,413.80	3,395.50	18.62-	.00
LIBRARY	3,867.19	1,176.44	6,117.25	1,669.54	595.92
LOST&DAMAGE TEXT	49.02	65.23	114.25	.00	.00
SPECIAL PURPOSE	883.49	735.85	2,677.27	1,708.09	650.16
UNCLAIMED STALE-	31.15	.00	25.90	39.20	44.45
UNITED WAY	.00	3,417.53	3,417.53	.00	.00
BOOK FAIR	.00	6,094.53	4,385.79	1,708.74-	.00
VANDALISM	160.00	.00	.00	160.00-	.00
DONATION THREE	84.19	.00	84.19	.00	.00
TRUST	11,598.59	14,969.82	23,202.57	1,529.47	4,895.31
GENERAL					
GENERAL MISCELLA	2,281.81	168.62	2,446.32	178.62	182.73
CASH OVER & SHOR	.00	69.12-	.00	.00	69.12-
INTEREST	.00	304.76	.00	.00	304.76
SCHOOL PICTURES	.00	8,833.00	5,416.82	1,708.09-	1,708.09
DONATIONS	.00	323.97	.00	.00	323.97
GENERAL	2,281.81	9,561.23	7,863.14	1,529.47-	2,450.43
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,795.35	12,779.88	13,302.23	.00	7,273.00
INSTRUCTIONAL MATE	7,795.35	12,779.88	13,302.23	.00	7,273.00
TOTAL	21,691.64	37,310.93	44,367.94	.00	14,634.63
CHECKING	2,168.63	INVESTMENTS	.00 SBMMF	12,466.00 TOTAL	14,634.63
			ACCOUNTS PAYABLE	.00	

GOLDEN GLADES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 16520 N. W. 28 Avenue, Opa-Locka, Florida 33054

Date School Established: 1955

Grades: PK-6

Principals: Ms. Anna E. Jackson (Through December 2003; retired)
Mr. Theron A. Clark

Bookkeepers: Ms. Mercedes Littlejohn (Through September 2003)
Ms. Bridgett Grant

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 5,043.65
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,110.68</u>
TOTAL			<u><u>\$13,154.33</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 2161 GOLDEN GLADES ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
CHESS CLUB	28.75	.00	28.75	.00	.00
STUDENT GOVERNME	283.62	.00	271.39	.00	12.23
FUTURE EDUCATORS	166.90	.00	89.42	.00	77.48
STUDENT COUNCIL	62.57	.00	35.93	.00	26.64
SAFETY PATROL	195.24	.00	132.48	.00	62.76
FIRST GRADE	268.92	194.40	340.13	.00	123.19
SECOND GRADE	33.40	.00	.00	.00	33.40
SIXTH GRADE	.00	.00	75.00-	72.32-	2.68
MUSIC CLUB	131.10	.00	131.10	.00	.00
KINDERGARTEN	151.88	.00	151.88	.00	.00
PRE-KINDER	22.30-	.00	.00	22.30	.00
CLASSES AND CLUBS	1,300.08	194.40	1,106.08	50.02-	338.38
TRUST					
AWARDS	111.07	.00	.00	.00	111.07
DONATIONS	50.00	1.60	.00	51.60-	.00
FIELD TRIPS	384.51	7,311.50	6,662.50	81.00	1,114.51
FUND RAISING	2.68	719.50	693.60	28.58-	.00
LIBRARY	2,119.37	1,390.87	1,444.27	177.24	2,243.21
LOST&DAMAGE TEXT	574.59	.00	574.59	.00	.00
SALES TAX	17.52	.00	.00	17.52-	.00
SPECIAL PURPOSE	93.30	31.27	818.23	756.56	62.90
UNCLAIMED STALE-	.00	.00	537.95	553.71	15.76
UNITED WAY	.00	479.68	479.68	.00	.00
BOOK FAIR	314.40	1,123.67	1,123.67	314.40-	.00
SCIENCE BOARD	2.70	.00	.00	2.70-	.00
VANDALISM	.00	29.95	.00	29.95-	.00
FIELD TRIPS 2	74.67	1,001.00	1,041.00	.00	34.67
FIELD TRIPS 3	16.00	.00	.00	16.00-	.00
TRUST	3,760.81	12,089.04	13,375.49	1,107.76	3,582.12
GENERAL					
GENERAL MISCELLA	2,418.66	.10	1,401.28	165.93	1,183.41
CASH OVER & SHOR	.00	10.35	.00	.00	10.35
INTEREST	.00	171.22	.00	.00	171.22
SCHOOL PICTURES	.00	2,013.00	1,282.44	756.56-	26.00-
DONATIONS	.00	73.62	.00	1.60	75.22
GENERAL	2,418.66	2,268.29	2,683.72	589.03-	1,414.20
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,491.38	20,954.47	14,157.51	468.71-	7,819.63
INSTRUCTIONAL MATE	1,491.38	20,954.47	14,157.51	468.71-	7,819.63
TOTAL	8,970.93	35,506.20	31,322.80	.00	13,154.33

CHECKING 5,043.65 INVESTMENTS .00 SBMMF 8,110.68 TOTAL 13,154.33
 ACCOUNTS PAYABLE .00

JOELLA C. GOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 6350 N. W. 188 Terrace, Hialeah, Florida 33015

Date School Established: 1989

Grades: PK-5

Principals: Mr. Alan J. Stevens (Through May 2004; presently at Lawton Chiles Middle School)
Mr. John Messersmith

Bookkeeper: Ms. Mari Tuccitto

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 2,014.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>76,529.96</u>
TOTAL			<u>\$ 78,544.41</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 2181 JOELLA GOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
MUSIC						
CHORUS ACTIVITY	253.70	333.33	.00	.00	587.03	
MUSIC	253.70	333.33	.00	.00	587.03	
CLASSES AND CLUBS						
ART CLUB	249.50	438.33	.00	.00	687.83	
CHEERLEADERS	178.43	.00	.00	.00	178.43	
DEBATE CLUB	161.00	.00	161.00	.00	.00	
PHYSICAL EDUCATI	10.00	.00	.00	.00	10.00	
FUTURE EDUCATORS	161.00	.00	.00	.00	161.00	
STUDENT COUNCIL	1,656.23	333.34	396.45	.00	1,593.12	
TV PRODUCTION CL	105.65	.00	.00	.00	105.65	
SAFETY PATROL	161.00	.00	161.00	.00	.00	
FIFTH GRADE	101.00	.00	.00	.00	101.00	
ESE (EXCEP EDUC)	3.05	.00	.00	.00	3.05	
HISPANIC CLUB	38.20	.00	.00	.00	38.20	
CLASSES AND CLUBS	2,825.06	771.67	718.45	.00	2,878.28	
TRUST						
DONATIONS	5,977.19	2,577.00	35.00	.00	8,519.19	
FIELD TRIPS	548.78	36,787.75	36,843.92	.00	492.61	
LIBRARY	148.01	4,500.00	4,600.00	.00	48.01	
LOST&DAMAGE TEXT	.00	33.76	33.76	.00	.00	
SPECIAL PURPOSE	2,168.54	200.00	3,775.46	2,459.00	1,052.08	
UNITED WAY	.00	1,545.00	1,545.00	.00	.00	
PAPERBACKS - 1	190.74	.00	190.74	.00	.00	
DONATION TWO	1,761.14	.00	.00	.00	1,761.14	
FIELD TRIPS 2	409.09	.00	300.00	.00	109.09	
FIELD TRIPS 3	151.99	.00	.00	.00	151.99	
TRUST	11,355.48	45,643.51	47,323.88	2,459.00	12,134.11	
GENERAL						
GENERAL MISCELLA	49,611.69	.00	882.20	.00	48,729.49	
CASH OVER & SHOR	.00	.11-	.00	.00	.11-	
INTEREST	.00	1,480.35	.00	.00	1,480.35	
SCHOOL PICTURES	.00	13,255.00	8,335.09	2,459.00-	2,460.91	
TRAVEL	.00	.00	537.94	.00	537.94-	
DONATIONS	.00	2,500.00	.00	.00	2,500.00	
MEMORY BOOKS	.00	6,420.00	5,163.75	.00	1,256.25	
GENERAL	49,611.69	23,655.24	14,918.98	2,459.00-	55,888.95	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,644.79	2,355.21	2,943.96	.00	7,056.04	
INSTRUCTIONAL MATE	7,644.79	2,355.21	2,943.96	.00	7,056.04	
TOTAL	71,690.72	72,758.96	65,905.27	.00	78,544.41	
CHECKING	2,014.45	INVESTMENTS	.00 SBMMF	76,529.96	TOTAL	78,544.41
			ACCOUNTS PAYABLE	.00		

BOB GRAHAM EDUCATION CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 15901 N.W. 79 Avenue, Miami Lakes, Florida 33016

Date School Established: 2002

Grades: K-6

Principal: Dr. Dawn R. Hurns

Bookkeeper: Ms. Donna Millares

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 10,169.51
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,031.97</u>
TOTAL			<u>\$ 20,201.48</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 0091 BOB GRAHAM EDUCATION C

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
CHEERLEADERS	12.78	.00	.00	.00	12.78		
GIFTED	19.00	.00	.00	.00	19.00		
FIRST GRADE	66.25	.00	.00	66.25-	.00		
SECOND GRADE	96.00	.00	.00	96.00-	.00		
FOURTH GRADE	29.50	.00	.00	29.50-	.00		
KINDERGARTEN	3.27	.00	.00	3.27-	.00		
CLASSES AND CLUBS	226.80	.00	.00	195.02-	31.78		
TRUST							
FIELD TRIPS	.78	2,007.20	2,007.00	.00	.98		
LIBRARY	1,999.15	15,269.39	15,649.77	1,610.51	3,229.28		
LOST&DAMAGE TEXT	.00	228.88	228.88	.00	.00		
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00		
SPECIAL PURPOSE	4,906.66	1,000.00	7,722.16	3,926.36	2,110.86		
UNITED WAY	.00	5,652.93	5,652.93	.00	.00		
BOOK FAIR	.00	13,785.91	10,564.90	3,221.01-	.00		
PAPERBACKS - 1	.01	155.00	153.60	.00	1.41		
REGION ACTIVITIE	465.12	.00	255.86	.00	209.26		
TRUST	7,371.72	38,149.31	42,285.10	2,315.86	5,551.79		
GENERAL							
GENERAL MISCELLA	1,011.03	.00	745.59	1,805.52	2,070.96		
INTEREST	.00	38.32	.00	.00	38.32		
SCHOOL PICTURES	.00	21,054.00	13,201.29	3,926.36-	3,926.35		
DONATIONS	.00	130.32	.00	.00	130.32		
GENERAL	1,011.03	21,222.64	13,946.88	2,120.84-	6,165.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,899.54	21,860.69	18,308.27	.00	8,451.96		
INSTRUCTIONAL MATE	4,899.54	21,860.69	18,308.27	.00	8,451.96		
TOTAL	13,509.09	81,232.64	74,540.25	.00	20,201.48		
CHECKING	10,169.51	INVESTMENTS	.00	SBMMF	10,031.97	TOTAL	20,201.48
		ACCOUNTS PAYABLE	.00		.00		

ERNEST R GRAHAM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 7330 West 32 Avenue, Hialeah, Florida 33016

Date School Established: 1991

Grades: PK-6

Principal During Audit Period: Dr. Neraida Smith (Through June 2004; presently at Oliver Hoover Elementary School)

Current Principal: Ms. Mayra Alfaro

Bookkeeper: Ms. Jeannie Fiedler

After School Care Program Manager: Mr. Michael Tandlich

After School Care Program Secretaries: Mr. Osvaldo Salazar (Through February 2004)
Ms. Tilzath Cruz (Through July 2004)
Ms. Gilda Coll

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 3,461.17
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>15,048.45</u>
TOTAL			<u><u>\$18,509.62</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 5051 ERNEST R GRAHAM ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
ART CLUB	98.77	.00	45.00	.00	53.77	
GIFTED	50.50	.00	.00	50.50-	.00	
FIRST GRADE	88.00	.00	.00	88.00-	.00	
SECOND GRADE	.25	519.00	500.00	.00	19.25	
FOURTH GRADE	35.50	.00	.00	35.50-	.00	
FIFTH GRADE	7.00	.00	.00	7.00-	.00	
SIXTH GRADE	40.49	.00	.00	40.49-	.00	
MUSIC CLUB	140.50	.00	140.00	150.00	150.50	
KINDERGARTEN	14.75	.00	.00	14.75-	.00	
CLASSES AND CLUBS	475.76	519.00	685.00	86.24-	223.52	
TRUST						
DONATIONS	21.00	150.00	21.00	150.00-	.00	
FIELD TRIPS	49.13	.00	.00	.00	49.13	
LIBRARY	6,371.73	222.85	5,621.58	3,148.59	4,121.59	
LOST&DAMAGE TEXT	.00	459.19	459.19	.00	.00	
SPECIAL PURPOSE	1,134.22	75.00	6,173.73	5,406.90	442.39	
UNCLAIMED STALE-	14.00	.00	23.00	9.00	.00	
UNITED WAY	.00	2,205.00	2,205.00	.00	.00	
BOOK FAIR	.00	15,855.25	12,151.04	3,704.21-	.00	
VANDALISM	.00	10.03	.00	.00	10.03	
GRANTS I	.00	500.00	500.00	.00	.00	
GRANTS II	.00	500.00	500.00	.00	.00	
TRUST	7,590.08	19,977.32	27,654.54	4,710.28	4,623.14	
GENERAL						
GENERAL MISCELLA	3,586.08	8.06	4,898.56	791.86	512.56-	
CASH OVER & SHOR	.00	1.30	.00	.00	1.30	
INTEREST	.00	424.82	.00	.00	424.82	
SCHOOL PICTURES	.00	15,391.00	9,631.72	2,884.14-	2,875.14	
VENDING MACHINES	.00	2,531.76	.00	2,531.76-	.00	
TRAVEL	.00	.00	25.00	.00	25.00-	
REPAIR & MAINTEN	.00	.00	390.00	.00	390.00-	
DONATIONS	.00	314.29	.00	.00	314.29	
MEMORY BOOKS	.00	10,020.00	9,616.44	.00	403.56	
GENERAL	3,586.08	28,691.23	24,561.72	4,624.04-	3,091.55	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,377.41	19,837.78	19,215.19	.00	10,000.00	
INSTRUCTIONAL MATE	9,377.41	19,837.78	19,215.19	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	259,784.20	259,784.20	.00	.00	
COMM SCHL-ACTIVI	1,535.93	4,063.00	5,027.52	.00	571.41	
SUBSIDIZED CHILD	.00	41,280.60	41,280.60	.00	.00	
COMMUNITY SCHOOL	1,535.93	305,127.80	306,092.32	.00	571.41	
TOTAL	22,565.26	374,153.13	378,208.77	.00	18,509.62	
CHECKING	3,461.17	INVESTMENTS	.00 SBMMF	15,048.45	TOTAL	18,509.62
			ACCOUNTS PAYABLE	.00		

BARBARA J. HAWKINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 19010 N. W. 37 Avenue, Opa-Locka, Florida 33056

Date School Established: 1960

Grades: PK-5

Principal: Ms. Evelyn C. Harrison

Bookkeeper: Ms. Debora Wright

Before/After School Care Program Manager: Ms. Mildred Moore

Before/After School Care Program Secretary: Ms. Gloria Denson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 8,968.52
Savings Account:			
Wachovia Bank, N.A.	--	0.15	1,090.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,378.50</u>
TOTAL			<u><u>\$ 16,437.15</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3781 BARBARA HAWKINS ELEMEN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
STUDENT COUNCIL	319.82	.00	.00	319.82-	.00	
FOURTH GRADE	9.90	339.00	330.00	.00	18.90	
FIFTH GRADE	115.92	264.00	314.00	319.82	385.74	
KINDERGARTEN	216.80	2,218.50	2,257.00	10.00-	168.30	
PRE-KINDER	147.25	874.50	895.00	.00	126.75	
CLASSES AND CLUBS	809.69	3,696.00	3,796.00	10.00-	699.69	
TRUST						
DONATIONS	600.00	.00	.00	.00	600.00	
FIELD TRIPS	80.56	982.00	1,040.00	42.50	65.06	
LIBRARY	154.16	138.54	3.95-	3.95-	292.70	
LOST&DAMAGE TEXT	118.75	5.00	118.75	.00	5.00	
SPECIAL PURPOSE	34.65	.00	256.00	382.15	160.80	
UNCLAIMED STALE-	38.80	.00	29.80	4.95	13.95	
UNITED WAY	.00	521.15	521.15	.00	.00	
VANDALISM	12.19	.00	.00	12.19-	.00	
FIELD TRIPS 2	42.50	.00	.00	42.50-	.00	
REGION ACTIVITIE	9.83	.00	.00	9.83-	.00	
TRUST	1,091.44	1,646.69	1,961.75	361.13	1,137.51	
GENERAL						
GENERAL MISCELLA	5,187.31	.00	554.56	31.02	4,663.77	
CASH OVER & SHOR	.00	35.00	.00	.00	35.00	
INTEREST	.00	141.82	.00	.00	141.82	
SCHOOL PICTURES	.00	2,044.19	1,279.89	382.15-	382.15	
GENERAL	5,187.31	2,221.01	1,834.45	351.13-	5,222.74	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,323.88	11,445.95	10,210.16	.00	8,559.67	
INSTRUCTIONAL MATE	7,323.88	11,445.95	10,210.16	.00	8,559.67	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	36,161.96	36,161.96	.00	.00	
COMM SCHL-ACTIVI	807.54	10.00	.00	.00	817.54	
SUBSIDIZED CHILD	.00	25,741.00	25,741.00	.00	.00	
COMMUNITY SCHOOL	807.54	61,912.96	61,902.96	.00	817.54	
TOTAL	15,219.86	80,922.61	79,705.32	.00	16,437.15	
CHECKING	8,968.52	INVESTMENTS	1,090.13 SBMMF	6,378.50	TOTAL	16,437.15
			ACCOUNTS PAYABLE	.00		

MIAMI GARDENS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4444 N. W. 195 Street, Opa-Locka, Florida 33055

Date School Established: 1970

Grades: PK-5

Principal: Ms. Johnnie P. Brown

Bookkeeper: Ms. Regina L. Grant

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 2,323.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>1,491.85</u>
TOTAL			<u><u>\$ 3,815.45</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3241 MIAMI GARDENS ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
STUDENT COUNCIL	.00	1,849.30	1,508.72	120.96-	219.62
FIFTH GRADE	221.06	1,883.82	1,617.74	.00	487.14
CLASSES AND CLUBS	221.06	3,733.12	3,126.46	120.96-	706.76
TRUST					
AWARDS	477.09	1,357.16	1,070.91	.00	763.34
FIELD TRIPS	504.75	4,676.45	4,580.70	.00	600.50
LIBRARY	504.74	76.64	549.87	298.39	329.90
SALES TAX	.00	.00	120.96	120.96	.00
SPECIAL PURPOSE	412.26	645.16	1,301.04	549.11	305.49
UNCLAIMED STALE-	13.49	.00	13.49	.00	.00
UNITED WAY	.00	518.00	518.00	.00	.00
BOOK FAIR	.00	1,596.40	1,298.01	298.39-	.00
SCIENCE BOARD	.00	288.00	288.00	.00	.00
TRUST	1,912.33	9,157.81	9,740.98	670.07	1,999.23
GENERAL					
GENERAL MISCELLA	755.92	206.50	863.83	.00	98.59
INTEREST	.00	79.74	.00	.00	79.74
SCHOOL PICTURES	.00	2,816.00	1,717.78	549.11-	549.11
GENERAL	755.92	3,102.24	2,581.61	549.11-	727.44
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,371.96	10,432.47	12,422.41	.00	382.02
INSTRUCTIONAL MATE	2,371.96	10,432.47	12,422.41	.00	382.02
TOTAL	5,261.27	26,425.64	27,871.46	.00	3,815.45

CHECKING	2,323.60	INVESTMENTS	.00	SBMMF	1,491.85	TOTAL	3,815.45
			ACCOUNTS PAYABLE	.00			

MIAMI LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 14250 N. W. 67 Avenue, Miami Lakes, Florida 33014

Date School Established: 1969

Grades: PK-5

Principal: Ms. Rosa L. Calvo

Bookkeeper: Ms. Margarita Llanes

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 2,470.75
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,311.46</u>
TOTAL			<u><u>\$ 7,782.21</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3281 MIAMI LAKES ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIRST GRADE	.00	1,856.00	1,856.00	.00	.00
SECOND GRADE	73.00	.00	.00	.00	73.00
THIRD GRADE	183.50	1,946.00	1,760.00	.00	369.50
FOURTH GRADE	175.00	444.00	425.00	.00	194.00
FIFTH GRADE	350.00	3,671.00	3,722.00	.00	299.00
GEOGRAPHY CLUB	104.72	2,532.46	2,576.97	.00	60.21
CLASSES AND CLUBS	886.22	10,449.46	10,339.97	.00	995.71
TRUST					
DONATIONS	.00	150.00	57.80	.00	92.20
FIELD TRIPS	403.74	574.00	541.75	.00	435.99
LIBRARY	2,069.91	997.67	2,656.05	15.00-	396.53
LOST&DAMAGE TEXT	.00	38.97	38.97	.00	.00
SPECIAL PURPOSE	1,500.13	25.00	4,305.43	3,335.38	555.08
UNCLAIMED STALE-	10.00	.00	10.00	15.00	15.00
UNITED WAY	.00	3,051.97	3,051.97	.00	.00
TRUST	3,983.78	4,837.61	10,661.97	3,335.38	1,494.80
GENERAL					
GENERAL MISCELLA	4,703.94	.00	4,746.79	.00	42.85-
CASH OVER & SHOR	.00	10.50-	.00	.00	10.50-
INTEREST	.00	124.13	.00	.00	124.13
SCHOOL PICTURES	.00	17,916.50	11,230.73	3,335.38-	3,350.39
MEMORY BOOKS	.00	7,200.00	6,030.00	.00	1,170.00
GENERAL	4,703.94	25,230.13	22,007.52	3,335.38-	4,591.17
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,889.00	13,954.40	18,142.87	.00	700.53
INSTRUCTIONAL MATE	4,889.00	13,954.40	18,142.87	.00	700.53
COMMUNITY SCHOOL					
PRE-K FEES	.00	68,739.00	68,739.00	.00	.00
COMMUNITY SCHOOL	.00	68,739.00	68,739.00	.00	.00
TOTAL	14,462.94	123,210.60	129,891.33	.00	7,782.21

CHECKING 2,470.75 INVESTMENTS .00 SBMMF 5,311.46 TOTAL 7,782.21
 ACCOUNTS PAYABLE .00

M. A. MILAM K-8 CENTER
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 6020 West 16 Avenue, Hialeah, Florida 33012

Date School Established: 1961

Grades: PK-8

Principal: Dr. Robert G. Valenzuela

Bookkeeper: Ms. Dacha Palacio

After School Care Program Manager: Ms. Lina Abrahante

After School Care Program Secretaries: Ms. Gipsy Meyer (Through March 2004)
Ms. Sara Nunez (Through January 2004)
Ms. Maria Torrente

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 4,364.06
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,600.45</u>
TOTAL			<u><u>\$12,964.51</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3421 M. A. MILAM ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	6,883.00	4,596.79	10,249.11	.00	1,230.68	
FIELD TRIPS	390.79	24,488.00	24,424.50	454.29-	.00	
LOST&DAMAGE TEXT	.00	958.71	958.71	.00	.00	
SPECIAL PURPOSE	4,114.94	2,431.83	8,573.74	4,995.98	2,969.06	
REGION ACTIVITIE	2,624.30	7,650.00	9,570.55	.00	703.75	
TRUST	14,013.03	40,125.38	53,776.61	4,541.69	4,903.49	
PROPERTY DEPOSITS						
LOCKS - P.E.	21.28-	273.00	320.25	.00	68.53-	
PROPERTY DEPOSITS	21.28-	273.00	320.25	.00	68.53-	
INSTRUCTIONAL AIDS A						
AIRLINE RESERVAT	76.00	.00	.00	76.00-	.00	
BAND FEES	152.57	124.00	124.30	.00	152.27	
BUS. ED. MATERIA	79.52	164.00	.00	.00	243.52	
COMPUTER FEES	168.00	56.00	.00	76.00	300.00	
SCIENCE FEES	80.00	.00	.00	.00	80.00	
INSTRUCTIONAL AIDS	556.09	344.00	124.30	.00	775.79	
GENERAL						
GENERAL MISCELLA	3,794.00	.00	3,139.52	38.29	692.77	
INTEREST	.00	271.80	.00	.00	271.80	
SCHOOL PICTURES	.00	11,585.00	7,004.90	2,290.05-	2,290.05	
SNACKS VENDING	.00	408.55	.00	408.55-	.00	
SODA VENDING	.00	2,297.38	.00	2,297.38-	.00	
GENERAL	3,794.00	14,562.73	10,144.42	4,957.69-	3,254.62	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,934.24	2,065.76	3,026.94	.00	1,973.06	
INSTRUCTIONAL MATE	2,934.24	2,065.76	3,026.94	.00	1,973.06	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	146,192.75	146,608.75	416.00	.00	
COMM SCHL-ACTIVI	1,781.57	644.00	299.49	.00	2,126.08	
SUBSIDIZED CHILD	.00	41,016.40	41,016.40	.00	.00	
COMMUNITY SCHOOL	1,781.57	187,853.15	187,924.64	416.00	2,126.08	
TOTAL	23,057.65	245,224.02	255,317.16	.00	12,964.51	
CHECKING	4,364.06	INVESTMENTS	.00 SBMMF	8,600.45	TOTAL	12,964.51
		ACCOUNTS PAYABLE	.00			

NORTH COUNTY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3250 N. W. 207 Street, Opa-Locka, Florida 33056

Date School Established: 1962

Grades: PK-5

Principal: Dr. Lucille E. Collins

Bookkeeper: Ms. Lizette Wallace

Community School Assistant Principal: Mr. Charles Martin

Community School Secretary: Ms. Dorothy Madison

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 2,262.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>9,771.52</u>
TOTAL			<u><u>\$ 12,034.47</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3821 NORTH COUNTY ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC					
CHORUS ACTIVITY	24.00	.00	.00	24.00-	.00
MUSIC	24.00	.00	.00	24.00-	.00
CLASSES AND CLUBS					
CHEERLEADERS	240.00	.00	.00	.00	240.00
FIFTH GRADE	58.51	.00	.00	.00	58.51
CLASSES AND CLUBS	298.51	.00	.00	.00	298.51
TRUST					
FIELD TRIPS	746.37	.00	.00	.00	746.37
LIBRARY	161.80	147.34	94.95	.00	214.19
SPECIAL PURPOSE	151.34	.00	543.20	427.29	35.43
SCIENCE BOARD	36.68	.00	.00	36.68-	.00
GRANTS I	2,457.71	5,000.00	5,799.87	.00	1,657.84
GRANTS II	.00	500.00	.00	.00	500.00
TRUST	3,553.90	5,647.34	6,438.02	390.61	3,153.83
GENERAL					
GENERAL MISCELLA	1,388.25	.00	1,512.52	60.68	63.59-
INTEREST	.00	206.14	.00	.00	206.14
SCHOOL PICTURES	.00	2,300.00	1,445.42	427.29-	427.29
TRAVEL	.00	.00	199.00	.00	199.00-
GENERAL	1,388.25	2,506.14	3,156.94	366.61-	370.84
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	.00	2,475.61	.00	7,524.39
INSTRUCTIONAL MATE	10,000.00	.00	2,475.61	.00	7,524.39
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	39,513.20	39,513.20	.00	.00
COMM SCH CLASS F	.00	1,862.00	1,862.00	.00	.00
COMM SCHL-ACTIVI	1,033.35	84.36	430.81	.00	686.90
SUBSIDIZED CHILD	.00	50,228.30	50,228.30	.00	.00
COMMUNITY SCHOOL	1,033.35	91,687.86	92,034.31	.00	686.90
TOTAL	16,298.01	99,841.34	104,104.88	.00	12,034.47

CHECKING	2,262.95	INVESTMENTS	.00	SBMMF	9,771.52	TOTAL	12,034.47
			ACCOUNTS PAYABLE	.00			

NORTH DADE CENTER FOR MODERN LANGUAGES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 1840 N. W. 157 Street, Opa-Locka, Florida 33054

Date School Established: 1988

Grades: 1-5

Principal: Dr. Maria A. Castaigne

Bookkeeper: Ms. Donna Gates

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 7,935.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,844.71</u>
TOTAL			<u>\$ 16,780.19</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 5131 N. DADE CTR FOR MODERN

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
STUDENT GOVERNME	69.50	.00	.00	.00	69.50
MAGNET 1	912.23	.00	.00	.00	912.23
FIFTH GRADE	80.73	.00	.00	.00	80.73
SARP (CIA)	111.40	.00	.00	.00	111.40
MUSIC CLUB	39.45	264.00	1,156.14	3,526.99	2,674.30
CLASSES AND CLUBS	1,213.31	264.00	1,156.14	3,526.99	3,848.16
TRUST					
DONATIONS	.00	4,765.88	.00	4,765.88-	.00
FIELD TRIPS	501.48	5,946.50	6,465.00	588.00	570.98
LIBRARY	918.64	411.00	1,456.96	643.89	516.57
LOST&DAMAGE TEXT	.00	26.45	26.45	.00	.00
SPECIAL EVENTS	50.32	.00	.00	50.32-	.00
SPECIAL PURPOSE	1,328.32	.00	458.35	1,016.31	1,886.28
UNCLAIMED STALE-	.00	.00	.00	7.00	7.00
UNITED WAY	.00	3,221.82	3,221.82	.00	.00
PAPERBACKS - 1	14.19	.00	.00	14.19-	.00
DONATION TWO	68.04	.00	.00	.00	68.04
TRUST	2,880.99	14,371.65	11,628.58	2,575.19-	3,048.87
GENERAL					
GENERAL MISCELLA	6,943.26	20.00	1,184.74	102.55	5,881.07
INTEREST	.00	175.28	.00	.00	175.28
SCHOOL PICTURES	.00	5,397.00	3,364.39	1,016.31-	1,016.30
DONATIONS	.00	38.04	.00	38.04-	.00
MEMORY BOOKS	.00	2,750.00	2,740.64	.00	9.36
RECYCLING COMMIS	.00	304.70	.00	.00	304.70
GENERAL	6,943.26	8,685.02	7,289.77	951.80-	7,386.71
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,187.12	16,710.20	16,400.87	.00	2,496.45
INSTRUCTIONAL MATE	2,187.12	16,710.20	16,400.87	.00	2,496.45
TOTAL	13,224.68	40,030.87	36,475.36	.00	16,780.19

CHECKING	7,935.48	INVESTMENTS	.00 SBMMF	8,844.71	TOTAL	16,780.19
			ACCOUNTS PAYABLE	.00		

NORTH GLADE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 5000 N. W. 177 Street, Opa-Locka, Florida 33055

Date School Established: 1959

Grades: PK-6

Principal: Dr. Ruthann K. Marleaux

Bookkeeper: Ms. Evelyn Rogers

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 11,590.42
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,633.77</u>
TOTAL			<u><u>\$ 23,224.19</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I
 SCHOOL - 3861 NORTH GLADE ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIRST GRADE	75.17	.00	.00	.00	75.17
SECOND GRADE	22.00	.00	.00	.00	22.00
FOURTH GRADE	19.50	.00	.00	.00	19.50
FIFTH GRADE	165.50	.00	.00	.00	165.50
SIXTH GRADE	45.20-	.00	.00	45.20	.00
ESE - 3	47.00	.00	.00	.00	47.00
INTEREST CLUB 1	8.25	.00	.00	.00	8.25
KINDERGARTEN	.40	.00	.00	.00	.40
CLASSES AND CLUBS	292.62	.00	.00	45.20	337.82
TRUST					
DONATIONS	13.76	.00	.00	.00	13.76
FIELD TRIPS	635.40	6,165.00	5,638.00	.00	1,162.40
LIBRARY	323.94	190.00	.00	.00	513.94
LOST&DAMAGE TEXT	32.63	39.46	72.09	.00	.00
SPECIAL PURPOSE	2,988.30	1,264.00	444.71	1,729.79-	2,077.80
UNCLAIMED STALE-	35.00	.00	35.00	.00	.00
UNITED WAY	.00	1,538.50	1,538.50	.00	.00
VANDALISM	147.00	.00	.00	.00	147.00
DONATION TWO	.00	4,646.00	.00	.00	4,646.00
FIELD TRIPS 4	15.00	.00	.00	.00	15.00
TRUST	4,191.03	13,842.96	7,728.30	1,729.79-	8,575.90
GENERAL					
GENERAL MISCELLA	3,746.07	2,569.00-	16.00	2,569.00	3,730.07
INTEREST	.00	240.03	.00	.00	240.03
SCHOOL PICTURES	.00	3,529.00	2,212.87	884.41-	431.72
DONATIONS	.00	119.38	.00	.00	119.38
GENERAL	3,746.07	1,319.41	2,228.87	1,684.59	4,521.20
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,345.88	3,132.26	2,688.87	.00	9,789.27
INSTRUCTIONAL MATE	9,345.88	3,132.26	2,688.87	.00	9,789.27
TOTAL	17,575.60	18,294.63	12,646.04	.00	23,224.19

CHECKING	11,590.42	INVESTMENTS	.00	SBMMF	11,633.77	TOTAL	23,224.19
		ACCOUNTS PAYABLE	.00		.00		

NORTH HIALEAH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4251 East 5 Avenue, Hialeah, Florida 33013

Date School Established: 1949

Grades: PK-6

Principal: Mr. John G. Schoeck

Bookkeepers: Ms. Olga M. Socarras (Through June 2004)
Ms. Maria A. Guan (Through December 2004)
Ms. Richelle L. Delancey

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 3,542.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,617.86</u>
TOTAL			<u><u>\$ 8,160.63</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3901 NORTH HIALEAH ELEMENTA

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
MUSIC							
CHORUS ACTIVITY	36.00	.00	.00	.00	36.00		
MUSIC	36.00	.00	.00	.00	36.00		
CLASSES AND CLUBS							
GIFTED	136.97	279.00	270.50	5.00-	140.47		
FIRST GRADE	100.14	1,294.00	1,115.04	33.96-	245.14		
SECOND GRADE	96.38	1,736.00	1,682.50	8.00-	141.88		
THIRD GRADE	46.50	832.50	757.00	.00	122.00		
FOURTH GRADE	47.07	790.75	673.00	150.00-	14.82		
FIFTH GRADE	7.56	1,272.00	1,270.50	.00	9.06		
ESE (EXCEP EDUC)	285.46	690.00	770.90	.00	204.56		
KINDERGARTEN	23.53	591.72	615.25	.00	.00		
PRE-KINDER	11.00	.00	.00	.00	11.00		
CLASSES AND CLUBS	754.61	7,485.97	7,154.69	196.96-	888.93		
TRUST							
DONATIONS	.00	17.00	.00	.00	17.00		
FIELD TRIPS	48.40	.00	.00	.00	48.40		
LIBRARY	253.38	421.25	21.50	.00	653.13		
LOST&DAMAGE TEXT	.00	265.75	.00	.00	265.75		
SPECIAL PURPOSE	882.22	157.65	3,027.20	2,952.48	965.15		
UNCLAIMED STALE-	44.25	.00	44.25	200.14	200.14		
UNITED WAY	.00	798.73	798.73	.00	.00		
MUSIC	16.04	.00	.00	.00	16.04		
VANDALISM	100.00	.00	.00	.00	100.00		
GRANTS 1	4.60	.00	.00	.00	4.60		
TRUST	1,348.89	1,660.38	3,891.68	3,152.62	2,270.21		
GENERAL							
GENERAL MISCELLA	820.01	.00	409.36	.00	410.65		
INTEREST	.00	125.58	.00	.00	125.58		
SCHOOL PICTURES	.00	7,884.00	4,928.34	2,955.66-	.00		
RECYCLING COMMIS	.00	73.90	.00	.00	73.90		
GENERAL	820.01	8,083.48	5,337.70	2,955.66-	610.13		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,593.46	4,236.67	4,474.77	.00	4,355.36		
INSTRUCTIONAL MATE	4,593.46	4,236.67	4,474.77	.00	4,355.36		
TOTAL	7,552.97	21,466.50	20,858.84	.00	8,160.63		

CHECKING	3,542.77	INVESTMENTS	.00	SBMMF	4,617.86	TOTAL	8,160.63
			ACCOUNTS PAYABLE	.00			

NORTH TWIN LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 625 West 74 Place, Hialeah, Florida 33014

Date School Established: 1962

Grades: PK-5

Principal: Ms. A. Louise Harms

Bookkeepers: Ms. Carol Williams (Through July 2003)
Ms. Martha Nzaken (Through October 2003)
Mr. Iain Richmond

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	--	\$ 7,804.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,834.47</u>
TOTAL			<u><u>\$10,638.86</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 3981 NORTH TWIN LAKES ELEME

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
SPANISH CLUB	477.00	.00	360.00	.00	117.00
FUTURE EDUCATORS	86.39	.00	.00	.00	86.39
STUDENT COUNCIL	9.85	.00	.00	.00	9.85
FOURTH GRADE	117.18	.00	125.00	7.82	.00
FIFTH GRADE	203.99	1,715.55	1,614.92	11.82-	292.80
ESE (EXCEP EDUC)	6.45	.00	.00	.00	6.45
CLASSES AND CLUBS	900.86	1,715.55	2,099.92	4.00-	512.49
TRUST					
DONATIONS	.00	5,000.00	5,084.49	84.49	.00
FIELD TRIPS	84.98	2,565.00	2,619.00	.00	30.98
LIBRARY	91.46	147.91	.00	1,744.57	1,983.94
LOST&DAMAGE TEXT	.00	55.26	55.26	.00	.00
SPECIAL EVENTS	14.00	.00	.00	14.00-	.00
SPECIAL PURPOSE	2.50	38.00-	907.92	943.92	.50
UNCLAIMED STALE-	.00	.00	.00	4.00	4.00
UNITED WAY	.00	2,904.35	2,904.35	.00	.00
BOOK FAIR	.00	6,134.85	4,390.28	1,744.57-	.00
MUSIC	12.54	198.00-	.00	185.46	.00
VANDALISM	109.71	.00	.00	109.71-	.00
DONATION TWO	112.56	6,556.00	2,823.15	.00	3,845.41
DONATION THREE	.00	4,825.00	3,278.00	.00	1,547.00
TRUST	427.75	27,952.37	22,062.45	1,094.16	7,411.83
GENERAL					
GENERAL MISCELLA	690.72	36.00	224.78	146.24-	355.70
CASH OVER & SHOR	.00	.02	.00	.00	.02
INTEREST	.00	91.07	.00	.00	91.07
SCHOOL PICTURES	.00	5,108.44	3,221.59	943.92-	942.93
DONATIONS	.00	264.32	.00	.00	264.32
MEMORY BOOKS	.00	3,321.00	2,824.78	.00	496.22
RECYCLING COMMIS	.00	66.35	.00	.00	66.35
GENERAL	690.72	8,887.20	6,271.15	1,090.16-	2,216.61
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,291.13	8,119.03	8,912.23	.00	497.93
INSTRUCTIONAL MATE	1,291.13	8,119.03	8,912.23	.00	497.93
COMMUNITY SCHOOL					
PRE-K FEES	2,710.00	17,057.00	19,767.00	.00	.00
COMMUNITY SCHOOL	2,710.00	17,057.00	19,767.00	.00	.00
TOTAL	6,020.46	63,731.15	59,112.75	.00	10,638.86

CHECKING 7,804.39 INVESTMENTS .00 SBMHF 2,834.47 TOTAL 10,638.86
 ACCOUNTS PAYABLE .00

OPA-LOCKA ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 600 Ahmad Street, Opa-Locka, Florida 33054

Date School Established: 1937

Grades: PK-6

Principal: Mr. Michael J. Charlot

Bookkeeper: Ms. Maxine Major

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 3,389.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,306.45</u>
TOTAL			<u><u>\$13,695.98</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

* School Improvement Zone school.

ACCESS CENTER I

SCHOOL - 4121 OPA-LOCKA ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
MUSIC					
CHORUS ACTIVITY	173.66	100.00	99.33	.00	174.33
MUSIC	173.66	100.00	99.33	.00	174.33
CLASSES AND CLUBS					
COMPUTER CLUB	150.55	.00	58.00	.00	92.55
TEAM A	191.90	.00	.00	.00	191.90
STUDENT COUNCIL	95.97	.00	.00	.00	95.97
SCIENCE CLUB	156.22	543.00	518.65	.00	180.57
SAFETY PATROL	17.10	.00	17.10	.00	.00
FIRST GRADE	5.81-	413.50	412.50	5.81	1.00
SECOND GRADE	102.31	.00	102.31	.00	.00
THIRD GRADE	173.13	792.00	826.00	.00	139.13
FIFTH GRADE	258.67	.00	.00	.00	258.67
SIXTH GRADE	1,612.06	320.00	1,800.18	.00	131.88
ESE (EXCEP EDUC)	65.00	.00	.00	50.00	115.00
KINDERGARTEN	120.28	1,177.00	1,291.28	.00	6.00
PRE-KINDER	12.21	.00	.00	.00	12.21
CLASSES AND CLUBS	2,949.59	3,245.50	5,026.02	55.81	1,224.88
TRUST					
AWARDS	82.91	.00	82.91	.00	.00
DONATIONS	.00	827.51	.00	802.51-	25.00
FIELD TRIPS	66.04	.00	60.23	.00	5.81
LIBRARY	95.76	824.17	828.74	752.51	843.70
SPECIAL PURPOSE	150.33	.00	537.68	784.68	397.33
UNCLAIMED STALE-	.00	.00	.00	50.00	50.00
UNITED WAY	.00	910.75	910.75	.00	.00
GRANTS I	.00	.00	50.00-	50.00-	.00
FIELD TRIPS 3	13.00	.00	13.00	.00	.00
GRANTS II	399.25	.00	.00	.00	399.25
TRUST	807.29	2,562.43	2,383.31	734.68	1,721.09
GENERAL					
GENERAL MISCELLA	1,870.04	83.55	939.83	5.81-	1,007.95
CASH OVER & SHOR	.00	2.00	.00	.00	2.00
INTEREST	.00	214.14	.00	.00	214.14
SCHOOL PICTURES	.00	2,099.00	1,314.32	784.68-	.00
TRAVEL	.00	.00	50.00	.00	50.00-
DONATIONS	.00	201.17	.00	.00	201.17
GENERAL	1,870.04	2,599.86	2,304.15	790.49-	1,375.26
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,925.14	2,139.46	2,864.18	.00	9,200.42
INSTRUCTIONAL MATE	9,925.14	2,139.46	2,864.18	.00	9,200.42
TOTAL	15,725.72	10,647.25	12,676.99	.00	13,695.98

CHECKING	3,389.53	INVESTMENTS	.00	SBMMF	10,306.45	TOTAL	13,695.98
			ACCOUNTS PAYABLE		.00		

PALM LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 7450 West 16 Avenue, Hialeah, Florida 33014

Date School Established: 1971

Grades: PK-5

Principal: Ms. Alina Q. Iglesias

Bookkeeper: Ms. Alina Hernandez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Eastern National Bank	--	--	\$ 3,053.99
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,205.12</u>
TOTAL			<u><u>\$ 13,259.11</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

SCHOOL - 4241 PALM LAKES ELEMENTARY ACCESS CENTER I

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
CLASSES AND CLUBS						
FUTURE EDUCATORS	11.00	.00	.00	.00	11.00	
STUDENT COUNCIL	52.01	.00	.00	.00	52.01	
SAFETY PATROL	112.40	.00	.00	.00	112.40	
FIRST GRADE	38.00	855.50	806.00	.00	87.50	
SECOND GRADE	104.00	1,810.00	1,914.00	.00	.00	
THIRD GRADE	29.65	5,109.70	5,123.70	15.00-	.65	
FOURTH GRADE	510.78	1,256.50	1,762.50	.00	4.78	
FIFTH GRADE	31.50	2,464.50	2,289.50	.00	206.50	
KINDERGARTEN	150.75	851.50	1,002.00	.00	.25	
PRE-KINDER	.00	120.00	120.00	.00	.00	
CLASSES AND CLUBS	1,040.09	12,467.70	13,017.70	15.00-	475.09	
TRUST						
AWARDS	308.61	.00	.00	.00	308.61	
FIELD TRIPS	.00	13,866.00	13,846.00	.00	20.00	
LIBRARY	1,974.45	.00	325.06	.00	1,649.39	
LOST&DAMAGE TEXT	.00	583.50	583.50	.00	.00	
SPECIAL PURPOSE	1,665.28	901.99	3,184.82	1,620.76	1,003.21	
UNCLAIMED STALE-	.00	.00	.00	15.00	15.00	
UNITED WAY	.95	725.00	725.95	.00	.00	
DONATION THREE	.00	250.00	.00	.00	250.00	
TRUST	3,949.29	16,326.49	18,665.33	1,635.76	3,246.21	
GENERAL						
GENERAL MISCELLA	2,786.51	.00	589.36	.00	2,197.15	
INTEREST	.00	202.34	.00	.00	202.34	
SCHOOL PICTURES	.00	8,942.27	5,700.77	1,620.76-	1,620.74	
EQUIPMENT	.00	.00	1,905.00	.00	1,905.00-	
DONATIONS	.00	262.33	.00	.00	262.33	
RECYCLING COMMIS	.00	160.25	.00	.00	160.25	
GENERAL	2,786.51	9,567.19	8,195.13	1,620.76-	2,537.81	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,186.36	4,245.54	3,431.90	.00	7,000.00	
INSTRUCTIONAL MATE	6,186.36	4,245.54	3,431.90	.00	7,000.00	
TOTAL	13,962.25	42,606.92	43,310.06	.00	13,259.11	
CHECKING	3,053.99	INVESTMENTS	.00 SBMMF	10,205.12	TOTAL	13,259.11
			ACCOUNTS PAYABLE	.00		

PALM SPRINGS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 6304 East First Avenue, Hialeah, Florida 33013

Date School Established: 1953

Grades: PK-6

Principal: Ms. Deborah S. Stevens

Bookkeeper: Ms. Ivonne Rafuls

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 6,860.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,305.78</u>
TOTAL			<u><u>\$13,166.42</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 4261 PALM SPRINGS ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
CHEERLEADERS	.35	.00	.00	.35-	.00
GIFTED	21.01	.00	.00	21.01-	.00
PHOTOGRAPHY	19.50	.00	.00	19.50-	.00
SCIENCE CLUB	176.33	.00	176.30	.00	.03
FIRST GRADE	245.98	5,050.50	5,047.08	7.00-	242.40
SECOND GRADE	68.00	1,348.00	1,287.00	.00	129.00
THIRD GRADE	5.20	1,851.00	1,828.00	.00	28.20
FOURTH GRADE	33.25	911.95	945.00	.00	.20
FIFTH GRADE	24.05	2,002.50	2,015.39	.00	11.16
MUSIC CLUB	9.82	.00	.00	.00	9.82
KINDERGARTEN	91.00	1,484.00	1,395.60	.00	179.40
PRE-KINDER	460.10	1,502.00	1,501.00	.00	461.10
CLASSES AND CLUBS	1,154.59	14,149.95	14,195.37	47.86-	1,061.31
TRUST					
AWARDS	.00	453.55	449.98	.00	3.57
DONATIONS	547.68	.00	488.42	.00	59.26
FIELD TRIPS	209.45	.00	.00	.00	209.45
LIBRARY	2,081.98	374.28	1,416.92	510.71	1,550.05
LOST&DAMAGE TEXT	41.07	40.44	81.51	.00	.00
SPECIAL EVENTS	10.46	.00	.00	.00	10.46
SPECIAL PURPOSE	141.67	600.00	2,136.07	1,627.48	233.08
UNCLAIMED STALE-	35.15	.00	35.15	7.00	7.00
UNITED WAY	.00	2,124.21	2,124.21	.00	.00
BOOK FAIR	.00	3,267.30	2,756.59	510.71-	.00
VANDALISM	343.71	.00	.00	.00	343.71
DONATION TWO	.00	2,703.00	70.00	.00	2,633.00
DONATION THREE	.00	1,000.00	996.49	.00	3.51
DONATION FOUR	.00	2,165.00	331.77	.00	1,833.23
GRANTS 1	44.89	.00	44.89	.00	.00
FIELD TRIPS 2	.00	7,987.00	7,986.00	.00	1.00
TRUST	3,456.06	20,714.78	18,918.00	1,634.48	6,887.32
GENERAL					
GENERAL MISCELLA	2,387.89	.00	1,830.28	40.86	598.47
CASH OVER & SHOR	.00	.50	.00	.00	.50
INTEREST	.00	157.53	.00	.00	157.53
SCHOOL PICTURES	.00	8,716.00	5,461.05	1,627.48-	1,627.47
DONATIONS	.00	224.01	.00	.00	224.01
GENERAL	2,387.89	9,098.04	7,291.33	1,586.62-	2,607.98
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,586.05	15,634.60	17,610.84	.00	2,609.81
INSTRUCTIONAL MATE	4,586.05	15,634.60	17,610.84	.00	2,609.81
TOTAL	11,584.59	59,597.37	58,015.54	.00	13,166.42

CHECKING 6,860.64 INVESTMENTS .00 SBMMF 6,305.78 TOTAL 13,166.42
 ACCOUNTS PAYABLE .00

PALM SPRINGS NORTH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 17615 N. W. 82 Avenue, Hialeah, Florida 33015

Date School Established: 1969

Grades: PK-5

Principal: Ms. Sharon M. Gonzalez

Bookkeeper: Ms. Josette Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 1,581.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>23,845.05</u>
TOTAL			<u><u>\$ 25,427.02</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 4281 PALM SPRINGS NORTH ELE

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
GIFTED	.40	.00	.00	.40-	.00
STUDENT COUNCIL	79.21	.00	.00	79.21-	.00
FIRST GRADE	2.91	3,292.00	3,290.00	4.91-	.00
SECOND GRADE	318.91	2,239.00	2,500.00	57.91-	.00
THIRD GRADE	193.27	2,823.00	2,731.00	285.27-	.00
FOURTH GRADE	101.00	1,840.00	1,827.00	114.00-	.00
FIFTH GRADE	245.75	956.00	882.00	319.75-	.00
SIXTH GRADE	217.00	6,813.00	6,887.50	142.50-	.00
ESE (EXCEP EDUC)	50.00	.00	.00	50.00-	.00
SERVICE CLUB 1	.47	.00	.00	.47-	.00
KINDERGARTEN	2.48	.00	.00	2.48-	.00
PRE-KINDER	4.00	1,228.50	1,228.50	.00	4.00
CLASSES AND CLUBS	1,215.40	19,191.50	19,346.00	1,056.90-	4.00
TRUST					
DONATIONS	.00	1,009.60	1,000.00	9.60-	.00
FIELD TRIPS	.00	116.00	116.00	.00	.00
LIBRARY	2,800.14	1,252.43	3,397.18	2,406.65	3,062.04
LOST&DAMAGE TEXT	.00	203.62	203.62	.00	.00
SPECIAL PURPOSE	3,517.57	94.87	5,457.59	1,906.54	61.39
UNCLAIMED STALE-	31.00	.00	48.00	27.00	10.00
UNITED WAY	.00	2,410.08	2,410.08	.00	.00
BOOK FAIR	.00	9,614.89	7,208.24	2,406.65-	.00
DONATION TWO	38.40	.00	.00	38.40-	.00
FIELD TRIPS 2	89.65	11,909.00	11,956.00	42.65-	.00
FIELD TRIPS 3	3.30	.00	.00	3.30-	.00
GRANTS II	1.64	500.00	346.10	.00	155.54
TRUST	6,481.70	27,110.49	32,142.81	1,839.59	3,288.97
GENERAL					
GENERAL MISCELLA	12,605.22	723.15	5,484.31	1,123.85	8,967.91
INTEREST	.00	517.49	.00	.00	517.49
SCHOOL PICTURES	.00	10,200.00	6,386.92	1,906.54-	1,906.54
DONATIONS	.00	672.80	.00	.00	672.80
MEMORY BOOKS	.00	5,762.00	4,815.00	.00	947.00
GENERAL	12,605.22	17,875.44	16,686.23	782.69-	13,011.74
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,543.18	11,931.39	12,352.26	.00	9,122.31
INSTRUCTIONAL MATE	9,543.18	11,931.39	12,352.26	.00	9,122.31
COMMUNITY SCHOOL					
PRE-K FEES	.00	21,500.00	21,500.00	.00	.00
COMMUNITY SCHOOL	.00	21,500.00	21,500.00	.00	.00
TOTAL	29,845.50	97,608.82	102,027.30	.00	25,427.02

CHECKING	1,581.97	INVESTMENTS	.00	SBMMF	23,845.05	TOTAL	25,427.02
			ACCOUNTS PAYABLE		.00		

RAINBOW PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 15355 N. W. 19 Avenue, Opa-Locka, Florida 33054

Date School Established: 1957

Grades: PK-5

Principal: Ms. Irene H. Wisenbaker

Bookkeeper: Ms. Tequeshe Taylor

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 2,618.86
Savings Account:			
Wachovia Bank, N.A.	--	0.15	1,213.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,490.85</u>
TOTAL			<u><u>\$ 6,322.89</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 4541 RAINBOW PARK ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ART CLUB	286.14	.00	.00	.00	286.14	
DANCE	328.92	.00	80.00	.00	248.92	
AFRO AMERICAN CL	86.18	.00	.00	.00	86.18	
STUDENT COUNCIL	261.71	.00	.00	.00	261.71	
MAGNET 1	94.00	.00	.00	.00	94.00	
KINDERGARTEN	84.02	.00	.00	.00	84.02	
CLASSES AND CLUBS	1,140.97	.00	80.00	.00	1,060.97	
TRUST						
AWARDS	2.04	.00	.00	.00	2.04	
DONATIONS	531.74	.00	.00	531.74-	.00	
FIELD TRIPS	674.31	2,695.50	3,315.00	.00	54.81	
GUIDANCE	213.95	.00	.00	.00	213.95	
LIBRARY	1,182.03	703.50	961.19	.00	924.34	
SPECIAL PURPOSE	1,082.47	.00	1,612.69	573.08	42.86	
UNCLAIMED STALE-	5.00	.00	5.00	.00	.00	
UNITED WAY	.00	742.81	742.81	.00	.00	
VANDALISM	160.00	95.00-	.00	65.00-	.00	
DONATION TWO	.00	300.00	.00	.00	300.00	
DONATION THREE	.00	1,837.00	894.92	.00	942.08	
STUDENTS NEEDS/H	25.51	.00	.00	25.51-	.00	
FIELD TRIPS 2	55.00	.00	.00	55.00-	.00	
TRUST	3,932.05	6,183.81	7,531.61	104.17-	2,480.08	
GENERAL						
GENERAL MISCELLA	3,173.08	.00	3,182.95	677.25	667.38	
INTEREST	.00	57.34	.00	.00	57.34	
SCHOOL PICTURES	.00	3,066.00	1,919.84	573.08-	573.08	
TRAVEL	.00	.00	25.00	.00	25.00-	
DONATIONS	.00	102.97	.00	.00	102.97	
GENERAL	3,173.08	3,226.31	5,127.79	104.17	1,375.77	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	327.53	31,173.67	30,095.13	.00	1,406.07	
INSTRUCTIONAL MATE	327.53	31,173.67	30,095.13	.00	1,406.07	
TOTAL	8,573.63	40,583.79	42,834.53	.00	6,322.89	
CHECKING	2,618.86	INVESTMENTS	1,213.18 SBMMF	2,490.85	TOTAL	6,322.89
			ACCOUNTS PAYABLE	.00		

BEN SHEPPARD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 5700 West 24 Avenue, Hialeah, Florida 33016

Date School Established: 1986

Grades: PK-5

Principal: Mr. Carlos A. Diaz

Bookkeepers: Ms. Mildred Medina (Through August 2004)
Ms. Angela Hopkins

After School Care Program Managers: Mr. James Perrott (Through June 2004)
Mr. David Osborn

After School Care Program Secretary: Ms. Ana Moya

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 6,237.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,629.80</u>
TOTAL			<u><u>\$12,867.44</u></u>

AUDIT OPINION

The internal funds, purchasing credit card, food service, and property records were properly maintained and equipment items with an individual cost of \$1,000 and over were accounted for. In addition, payroll procedures were generally adhered. 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I
 SCHOOL - 5021 BEN SHEPPARD ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
FIFTH GRADE	67.00	.00	.00	.00	67.00
LANGUAGE ARTS	145.91	.00	.00	.00	145.91
CLASSES AND CLUBS	212.91	.00	.00	.00	212.91
TRUST					
AWARDS	119.60	.00	.00	.00	119.60
DONATIONS	4,334.72	250.00	1,218.62	.00	3,366.10
FIELD TRIPS	84.40	30,199.71	30,111.47	.00	172.64
LIBRARY	759.24	661.64	620.78	.00	800.10
LOST&DAMAGE TEXT	.00	5.00	5.00	.00	.00
SPECIAL PURPOSE	139.45	.00	2,150.09	2,024.31	13.67
UNITED WAY	.00	2,159.50	2,159.50	.00	.00
VANDALISM	30.00	777.83	755.01	.00	52.82
FIELD TRIPS 2	50.04	.00	.00	50.04-	.00
TRUST	5,517.45	34,053.68	37,020.47	1,974.27	4,524.93
GENERAL					
GENERAL MISCELLA	979.53	.00	1,010.27	50.04	19.30
CASH OVER & SHOR	.00	.25	.00	.00	.25
INTEREST	.00	155.95	.00	.00	155.95
SCHOOL PICTURES	.00	10,840.00	6,791.40	2,024.31-	2,024.29
DONATIONS	.00	148.89	.00	.00	148.89
GENERAL	979.53	11,145.09	7,801.67	1,974.27-	2,348.68
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,665.41	13,878.76	14,349.52	.00	5,194.65
INSTRUCTIONAL MATE	5,665.41	13,878.76	14,349.52	.00	5,194.65
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	239,420.00	239,420.00	.00	.00
COMM SCHL-ACTIVI	2,146.24	2,815.00	4,374.97	.00	586.27
PRE-K FEES	.00	16,150.00	16,150.00	.00	.00
SUBSIDIZED CHILD	.00	99,967.40	99,967.40	.00	.00
COMMUNITY SCHOOL	2,146.24	358,352.40	359,912.37	.00	586.27
TOTAL	14,521.54	417,429.93	419,084.03	.00	12,867.44

CHECKING	6,237.64	INVESTMENTS	.00	SBMMF	6,629.80	TOTAL	12,867.44
			ACCOUNTS PAYABLE		.00		

SKYWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4555 N. W. 206 Terrace, Miami, Florida 33055

Date School Established: 1974

Grades: PK-5

Principal During Audit Period: Ms. Janice H. Cobb (Through June 2004; retired)

Current Principal: Ms. Linda M. Harrison

Bookkeeper: Ms. Maria Perry

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 1,287.24
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,062.21</u>
TOTAL			<u><u>\$ 6,349.45</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 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 5081 SKYWAY ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
SPANISH CLUB	30.00	597.50	622.00	.00	5.50
FIRST GRADE	38.75	3,303.00	3,341.75	.00	.00
SECOND GRADE	.00	752.00	745.00	.00	7.00
THIRD GRADE	.00	1,353.00	1,311.50	.00	41.50
FOURTH GRADE	.00	1,404.00	1,350.00	.00	54.00
FIFTH GRADE	1.00	6,269.00	6,253.00	14.87-	2.13
KINDERGARTEN	91.44	3,754.00	3,670.00	.00	175.44
CLASSES AND CLUBS	161.19	17,432.50	17,293.25	14.87-	285.57
TRUST					
FIELD TRIPS	139.13	258.00	412.00	14.87	.00
LIBRARY	214.57	145.01	.00	.00	359.58
LOST&DAMAGE TEXT	.00	77.81	77.81	.00	.00
SPECIAL PURPOSE	339.00	50.00	1,290.48	1,586.25	684.77
UNCLAIMED STALE-	4.00	.00	4.00	.00	.00
UNITED WAY	.00	894.40	894.40	.00	.00
FIELD TRIPS 2	26.50	.00	.00	.00	26.50
REGION ACTIVITIE	.00	475.00	262.95	.00	212.05
GRANTS II	5.88	.00	.00	.00	5.88
TRUST	729.08	1,900.22	2,941.64	1,601.12	1,288.78
GENERAL					
GENERAL MISCELLA	3,221.08	.00	1,755.30	.00	1,465.78
INTEREST	.00	121.04	.00	.00	121.04
SCHOOL PICTURES	.00	7,831.00	4,913.53	1,586.25-	1,331.22
DONATIONS	.00	90.12	.00	.00	90.12
GENERAL	3,221.08	8,042.16	6,668.83	1,586.25-	3,008.16
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,263.89	10,402.95	9,899.90	.00	1,766.94
INSTRUCTIONAL MATE	1,263.89	10,402.95	9,899.90	.00	1,766.94
TOTAL	5,375.24	37,777.83	36,803.62	.00	6,349.45

CHECKING 1,287.24 INVESTMENTS .00 SBMMF 5,062.21 TOTAL 6,349.45
 ACCOUNTS PAYABLE .00

TWIN LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 6735 West Fifth Place, Hialeah, Florida 33012

Date School Established: 1957

Grades: PK-5

Principal: Ms. Maria L. de León

Bookkeeper: Ms. Graciella Neville

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 1,470.51
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>13,060.47</u>
TOTAL			<u><u>\$ 14,530.98</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

SCHOOL - 5601 TWIN LAKES ELEMENTARY ACCESS CENTER I

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----	
TRUST						
DONATIONS	1,071.79	.00	.00	.00	1,071.79	
FIELD TRIPS	252.33	.00	.00	.00	252.33	
LIBRARY	235.29	146.05	1,220.00	1,251.68	413.02	
SPECIAL PURPOSE	557.04	.00	1,286.14	1,512.34	783.24	
UNITED WAY	.00	115.00	115.00	.00	.00	
BOOK FAIR	.00	5,357.21	4,105.53	1,251.68-	.00	
GRANTS 1	20.11	.00	.00	.00	20.11	
TRUST	2,136.56	5,618.26	6,726.67	1,512.34	2,540.49	
GENERAL						
GENERAL MISCELLA	8,665.91	.00	733.53	.00	7,932.38	
INTEREST	.00	284.93	.00	.00	284.93	
SCHOOL PICTURES	.00	8,091.00	5,066.32	1,512.34-	1,512.34	
GENERAL	8,665.91	8,375.93	5,799.85	1,512.34-	9,729.65	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,571.27	1,428.73	3,739.16	.00	2,260.84	
INSTRUCTIONAL MATE	4,571.27	1,428.73	3,739.16	.00	2,260.84	
TOTAL	15,373.74	15,422.92	16,265.68	.00	14,530.98	
CHECKING	1,470.51	INVESTMENTS	.00 SBMMF	13,060.47	TOTAL	14,530.98
		ACCOUNTS PAYABLE	.00	.00		

MAE WALTERS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 650 West 33 Street, Hialeah, Florida 33012

Date School Established: 1955

Grades: PK-5

Principal During Audit Period: Ms. Mayra Alfaro (Through June 2004; presently at Ernest R Graham Elementary School)

Current Principal: Ms. Jacqueline Arias

Bookkeeper: Ms. Amarilys Oria

CASH AND/OR INVESTMENTS SUMMARY

	Maturity Date	Interest	6/30/04
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 4,282.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	12,649.93
TOTAL			<u>\$ 16,931.94</u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

AS OF: 06/30/04 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: 07/29/04
 PRODUCT NO. T22160401 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 238

ACCESS CENTER I

SCHOOL - 5711 MAE WALTERS ELEMENTARY

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS FOURTH GRADE	10.00	.00	.00	.00	10.00
CLASSES AND CLUBS	10.00	.00	.00	.00	10.00
TRUST					
DONATIONS	405.60	.00	.00	205.60-	200.00
LIBRARY	1,438.67	.00	1,216.53	.00	222.14
LOST&DAMAGE TEXT	.00	6.00	.00	.00	6.00
SPECIAL PURPOSE	777.17	350.00	2,089.24	2,003.55	1,041.48
UNITED WAY	.00	659.11	659.11	.00	.00
DONATION TWO	1,264.24	.00	1,231.86	.00	32.38
DONATION THREE	.00	250.00	.00	.00	250.00
GRANTS 1	400.00	.00	398.87	.00	1.13
TRUST	4,285.68	1,265.11	5,595.61	1,797.95	1,753.13
GENERAL					
GENERAL MISCELLA	13,091.60	.00	9,208.00	205.60	4,089.20
INTEREST	.00	260.78	.00	.00	260.78
SCHOOL PICTURES	.00	10,728.00	6,720.90	2,003.55-	2,003.55
REPAIR & MAINTEN	.00	.00	330.65	.00	330.65-
DONATIONS	.00	186.93	.00	.00	186.93
GENERAL	13,091.60	11,175.71	16,259.55	1,797.95-	6,209.81
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	.00	1,041.00	.00	8,959.00
INSTRUCTIONAL MATE	10,000.00	.00	1,041.00	.00	8,959.00
TOTAL	27,387.28	12,440.82	22,896.16	.00	16,931.94

CHECKING	4,282.01	INVESTMENTS	.00	SBMMF	12,649.93	TOTAL	16,931.94
			ACCOUNTS PAYABLE		.00		

NATHAN B. YOUNG ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2003-04 FISCAL YEAR
JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 14120 N. W. 24 Avenue, Opa-Locka, Florida 33054

Date School Established: 1962

Grades: PK-5

Principal: Ms. Fannie W. Rogers

Bookkeeper: Ms. Francen Pouchie

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 2,555.13
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,150.33</u>
TOTAL			<u><u>\$ 7,705.46</u></u>

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 and over 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 2003-04 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal 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 Accounting.

ACCESS CENTER I

SCHOOL - 5971 NATHAN YOUNG ELEMENTAR

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
CLASSES AND CLUBS					
STUDENT COUNCIL	1.94	.00	.00	.00	1.94
FIRST GRADE	.00	651.00	308.00	.00	343.00
SECOND GRADE	27.58	253.00	280.00	.00	.58
THIRD GRADE	54.00	688.00	730.00	.00	12.00
FOURTH GRADE	.00	286.00	286.00	.00	.00
FIFTH GRADE	73.65	595.00	634.43	.00	34.22
CLASSES AND CLUBS	157.17	2,473.00	2,238.43	.00	391.74
TRUST					
FIELD TRIPS	190.62	3,060.00	2,769.50	.00	481.12
LIBRARY	431.39	.00	72.38	384.53	743.54
SPECIAL PURPOSE	1,896.91	.00	1,228.22	490.28	1,158.97
UNITED WAY	.00	520.41	520.41	.00	.00
BOOK FAIR	.00	2,771.96	2,387.43	384.53-	.00
GRANTS 1	14.08	.00	.00	14.08-	.00
TRUST	2,533.00	6,352.37	6,977.94	476.20	2,383.63
GENERAL					
GENERAL MISCELLA	1,038.83	6.40	342.57	14.08	716.74
INTEREST	.00	104.66	.00	.00	104.66
SCHOOL PICTURES	.00	2,623.00	1,642.44	490.28-	490.28
GENERAL	1,038.83	2,734.06	1,985.01	476.20-	1,311.68
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,720.21	11,324.52	11,426.32	.00	3,618.41
INSTRUCTIONAL MATE	3,720.21	11,324.52	11,426.32	.00	3,618.41
TOTAL	7,449.21	22,883.95	22,627.70	.00	7,705.46

CHECKING	2,555.13	INVESTMENTS	.00	SBMMF	5,150.33
			ACCOUNTS PAYABLE	.00	TOTAL
					7,705.46