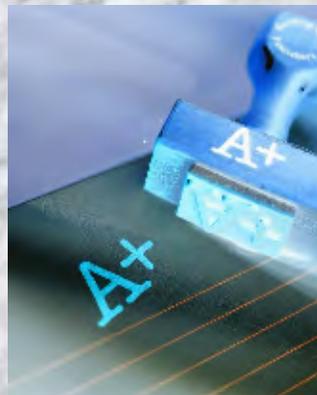


Internal Audit Report

**AUDIT OF
SECONDARY SCHOOLS
REGIONAL CENTER I**



JANUARY 2006

Office of Management and Compliance Audits

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Ms. Perla Tabares Hantman, Vice-Chair
Mr. Frank J. Bolaños
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Ms. Arielle Maffei, Student Advisor

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Superintendent of Schools

Ms. Carolyn Spaht
Chief of Staff

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

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Ms. Maria T. Gonzalez, CPA

Property Audits Supervised and Performed by:
Mr. Dario Rosendo, CPA and Property Audits Staff



**INTERNAL AUDIT REPORT
REGIONAL CENTER I SECONDARY SCHOOLS**

JANUARY 2006

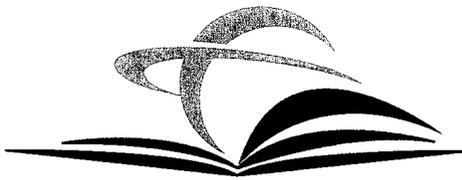
AUDIT COMMITTEE MEETING

JANUARY 31, 2006

SCHOOL BOARD MEETING

FEBRUARY 15, 2006

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

Agustin J. Barrera, Chair
Perla Tabares Hantman, Vice Chair
Frank J. Bolaños
Evelyn Langlieb Greer
Dr. Robert B. Ingram
Dr. Martin Karp
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

January 24, 2006

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 eight secondary schools, four vocational/adult education centers, and two alternative education centers from Regional Center I. The audit period for this group of schools was the fiscal year ended June 30, 2005. The remaining six secondary schools from this Regional Center were previously published in September 2005.

The audits included a review of internal funds, property, and payroll records. We reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. We also reviewed the Purchasing Credit Card Program and the most current "Authorized Applications for Employees by Locations Report" at selected schools. Property inventory results, as well as an analysis of property losses missing through the Plant Security Report process are included herein.

Our audits disclosed that all 14 schools in this report were in compliance with all prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Purchasing Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were generally followed at the schools where such reviews were performed. The physical inventory results showed that all schools were in compliance with property procedures. Property losses reported missing through the Plant Security Report process were minimal.

This report will be presented to the Audit Committee at its January 31, 2006 meeting and to the School Board at its February 15, 2006 meeting.

Sincerely,

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

AMV:mtg

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II. INDIVIDUAL AUDIT REPORTS

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| | |
|------------------------------------|----|
| Miami-MacArthur North Senior | 37 |
| Jan Mann Opportunity School | 39 |

I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of eight secondary schools, four vocational/adult education centers, and two alternative education centers from Regional Center I. The audit period for this group of schools was the fiscal year ended June 30, 2005. The audits of the six Regional Center I secondary schools not included herein are: Henry H. Filer Middle, José Martí Middle, Miami Lakes Middle, Palm Springs Middle, Miami Carol City Senior High, and Barbara Goleman Senior High schools. Those audits were previously published in September 2005, mostly due to a two-year audit and/or due to a change in principal at the school.

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

Financial Statements and Control over Financial Reporting

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2004-05 fiscal year, on the cash basis of accounting. Additionally, as of June 30, 2005, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Internal Funds

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at all 14 schools in this report (See Schedule on page 8).

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 14 schools in this report, as well as two schools whose property audits were pending at the time their audits were published. Property inventories for Henry H. Filer Middle, Miami Lakes Middle, Miami Carol City Senior High, and Barbara Goleman Senior High schools were previously reported. Results from the schools included herein indicated that they were in compliance with property procedures and there were "no unlocated" items. Approximately \$23 million was inventoried at these schools. In addition, property losses reported through the Plant Security Report process showed 14 items at a cost of \$20,794 and a depreciated value of \$7,941 reported missing at five schools (Page 9).

Payroll

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

Purchasing Credit Card Program

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

Data Security Quarterly Management Report And Approval Review

- o Our review of the "Authorized Applications for Employees by Locations Report" at four 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 Regional 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, 2005 was 3.25%.

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

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

Property

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual 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 its own biweekly payrolls. Timekeeping personnel enter the employees' time and attendance data, on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll. Once the checks/advices are printed, they are distributed throughout the District by Treasury Management.

Purchasing Credit Card (P-Card) Program

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

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

Data Security Quarterly Management Report and Approval Review

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

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

ASSOCIATE SUPERINTENDENT
SCHOOL OPERATIONS
Mr. Freddie Woodson

REGIONAL SUPERINTENDENT
REGIONAL CENTER I
Dr. Alberto T. Rodriguez

| REGIONAL CENTER I BUSINESS DIRECTOR Dr. Marcos M. Moran | |
|--|-----------------------|
| <u>School</u> | <u>Principal</u> |
| SENIOR HIGH SCHOOLS | |
| American Senior | Dr. Louis J. Algaze |
| Hialeah Senior | Mr. Lorenzo Ladaga |
| Hialeah-Miami Lakes Senior* | Ms. Karen L. Robinson |
| MIDDLE SCHOOLS | |
| Carol City Middle | Dr. Mark Soffian |
| Lawton Chiles Middle | Mr. Alan J. Stevens |
| Hialeah Middle | Ms. Martha H. Montiel |
| Lake Stevens Middle | Dr. Derick R. McKoy |
| North Dade Middle | Ms. Eunice J. Davis |
| ADULT/VOC. EDUCATION CENTERS | |
| American Adult Education Center | Mr. Alan J. Bashaw |
| Hialeah Adult Education Center | Mr. James E. Bishop |
| Hialeah-Miami Lakes Adult Ed. Center | Dr. Nilda L. Diaz |
| Miami Lakes Educational Center | Mr. James V. Parker |
| ALTERNATIVE EDUCATION CENTERS | |
| Miami-MacArthur North Senior | Mr. Marion L. Rogers |
| Jan Mann Opportunity School | Ms. Deborah Carter |

* Effective August 2004, this school became an Improvement Zone School. As part of the reorganization, it also reports to School Improvement Zone Operations (1 senior high school in this Regional Center).

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2005-06 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2005 of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

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

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

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

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

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

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2005.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Fund Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories. To the extent that grants and donations were received, we performed such tests as deemed appropriate in the circumstances to ensure that internal controls over financial reporting were adequate.

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

SCHEDULE OF AUDIT FINDINGS

**REGIONAL CENTER I SECONDARY SCHOOLS
SUMMARY SCHEDULE OF AUDIT FINDINGS BY SCHOOL**

| Work Location No. | School | Page No. | CURRENT YEAR AUDIT FINDINGS | | PRIOR YEAR AUDIT FINDINGS | |
|--|---|----------|-----------------------------|------------------|---------------------------|------------------|
| | | | Total per School | AREA OF FINDINGS | Total per School | AREA OF FINDINGS |
| <u>SENIOR HIGH SCHOOLS</u> | | | | | | |
| 7011 | American Senior ⁽¹⁾ | 10 | None | | None | |
| 7751 | Barbara Goleman Senior ⁽⁴⁾ | -- | -- | | -- | |
| 7111 | Hialeah Senior ⁽¹⁾ | 12 | None | | None | |
| 7131 | Hialeah-Miami Lakes Senior ⁽¹⁾⁽²⁾⁽³⁾ | 14 | None | | 1 | • Fin. Mgt. |
| 7231 | Miami Carol City Senior ⁽⁴⁾ | -- | -- | | -- | |
| <u>MIDDLE SCHOOLS</u> | | | | | | |
| 6051 | Carol City Middle | 16 | None | | None | |
| 6161 | Lawton Chiles Middle | 18 | None | | None | |
| 6171 | Henry H. Filer Middle ⁽⁴⁾ | -- | -- | | -- | |
| 6231 | Hialeah Middle | 20 | None | | None | |
| 6351 | Lake Stevens Middle ⁽²⁾ | 22 | None | | None | |
| 6421 | José Martí Middle ⁽⁴⁾ | -- | -- | | -- | |
| 6501 | Miami Lakes Middle ⁽⁴⁾ | -- | -- | | -- | |
| 6591 | North Dade Middle ⁽²⁾ | 24 | None | | None | |
| 6681 | Palm Springs Middle ⁽⁵⁾ | -- | -- | | -- | |
| <u>VOCATIONAL/ADULT EDUCATION CENTERS</u> | | | | | | |
| 7012 | American Adult Education Center | 26 | None | | None | |
| 7112 | Hialeah Adult Education Center | 28 | None | | None | |
| 7132 | Hialeah-Miami Lakes Ad. Ed. Ctr. | 30 | None | | None | |
| 7391/8901 | Miami Lakes Ed. Ctr. ⁽¹⁾⁽²⁾⁽⁶⁾ | 32 | None | | None | |
| <u>ALTERNATIVE EDUCATION CENTERS</u> | | | | | | |
| 7254 | Miami-MacArthur North Senior | 37 | None | | None | |
| 8101 | Jan Mann Opportunity School | 39 | None | | None | |
| | Total | | None | | 1 | |

Notes:

- (1) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (4 schools).
- (3) School Improvement Zone School (1 school).
- (4) Audit report previously published as a two-year audit for the period ended June 30, 2005 and/or as result of a change in principal (5 schools).
- (5) Audit report previously published as result of a follow-up to prior year payroll deficiencies (1 school).
- (6) Audit of senior high school and adult/vocational education center (1 school).

PROPERTY SCHEDULES

**REGIONAL CENTER I SECONDARY SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARATIVE PROPERTY INVENTORY RESULTS)**

| Work Location No. | School | CURRENT INVENTORY | | | | | PRIOR INVENTORY | |
|--------------------------------------|--|-------------------|----------------------|-----------------|-------------|------------------|---------------------|------------------|
| | | Total Items | Dollar Value | Unlocated Items | | | No. of Unloc. Items | Dollar Value |
| | | | | No. of items | At Cost | At Deprec. Value | | |
| SENIOR HIGH SCHOOLS | | | | | | | | |
| 7011 | American Senior | 1,339 | \$ 2,007,045 | None | | | None | |
| 7751 | Barbara Goleman Senior ⁽¹⁾ | -- | -- | -- | | | -- | |
| 7111 | Hialeah Senior | 1,924 | 3,561,890 | None | | | 3 | \$ 4,734 |
| 7131 | Hialeah-Miami Lakes Senior | 1,279 | 1,976,359 | None | | | None | |
| 7231 | Miami Carol City Senior ⁽¹⁾ | -- | -- | -- | | | -- | |
| MIDDLE SCHOOLS | | | | | | | | |
| 6051 | Carol City Middle | 511 | 634,565 | None | | | None | |
| 6161 | Lawton Chiles Middle | 826 | 1,162,716 | None | | | 2 | 2,520 |
| 6171 | Henry H. Filer Middle ⁽²⁾ | -- | -- | -- | | | -- | |
| 6231 | Hialeah Middle | 777 | 1,193,571 | None | | | None | |
| 6351 | Lake Stevens Middle | 522 | 708,166 | None | | | 6 | 10,603 |
| 6421 | Jose Marti Middle ⁽³⁾ | 638 | 1,239,450 | None | | | None | |
| 6501 | Miami Lakes Middle ⁽²⁾ | -- | -- | -- | | | -- | |
| 6591 | North Dade Middle | 524 | 792,008 | None | | | None | |
| 6681 | Palm Springs Middle ⁽³⁾ | 799 | 1,128,137 | None | | | None | |
| ADULT/VOCATIONAL ED. CENTERS | | | | | | | | |
| 7012 | American Adult Ed. Center | 218 | 301,341 | None | | | None | |
| 7112 | Hialeah Adult Ed. Center | 308 | 432,616 | None | | | 2 | 2,464 |
| 7132 | Hialeah Miami Lakes Adult Ed. Ctr. | 104 | 135,160 | None | | | None | |
| 7391/8901 | Miami Lakes Ed. Ctr. (H.S. & Adult) | 2,612 | 6,434,045 | None | | | 3 | 4,184 |
| ALTERNATIVE EDUCATION CENTERS | | | | | | | | |
| 7254 | Miami Macarthur No. Sr. | 370 | 710,015 | None | | | None | |
| 8101 | Jan Mann Opportunity School | 411 | 620,135 | None | | | None | |
| | TOTAL | 13,162 | \$ 23,037,219 | None | \$ - | \$ - | 16 | \$ 24,505 |

Notes:

- (1) Property inventory results presented to the Audit Committee at its September 6, 2005 meeting and to the School Board on October 19, 2005.
- (2) Property inventory results presented to the Audit Committee at its December 7, 2005 meeting and to the School Board on December 14, 2005.
- (3) Property inventory results pending until now. Audit Report previously presented to the Audit Committee at its September 6, 2005 meeting and to the School Board on October 19, 2005.

**REGIONAL CENTER I SECONDARY SCHOOLS
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORT
SINCE PRIOR PHYSICAL INVENTORY**

| Work Location No. | School | No. Of Plant Security Reports | Total Items | Total Amount at Cost | CATEGORY (AT COST) | | | Total Depreciated Value |
|----------------------------|----------------------------|-------------------------------|-------------|----------------------|--------------------|------------------|-----------------|-------------------------|
| | | | | | Audio Visual | Computers | Other | |
| SENIOR HIGH SCHOOLS | | | | | | | | |
| 7111 | Hialeah Senior | 2 | 6 | \$ 9,063 | \$ 3,540 | \$ 5,523 | | \$ 2,121 |
| 7131 | Hialeah-Miami Lakes Senior | 4 | 4 | 6,004 | 2,845 | 1,799 | \$ 1,360 | 3,609 |
| MIDDLE SCHOOLS | | | | | | | | |
| 6161 | Lawton Chiles Middle | 2 | 2 | 2,520 | | 2,520 | | 1,302 |
| 6231 | Hialeah Middle | 1 | 1 | 1,939 | | 1,939 | | 550 |
| 6351 | Lake Stevens Middle | 1 | 1 | 1,268 | | 1,268 | | 359 |
| | TOTAL | 10 | 14 | \$ 20,794 | \$ 6,385 | \$ 13,049 | \$ 1,360 | \$ 7,941 |

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

II. INDIVIDUAL AUDIT REPORTS

SENIOR HIGH SCHOOLS

AMERICAN SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 18350 N. W. 67 Avenue, Hialeah, Florida 33015

Date School Established: 1976

Grades: 9-12

Principal: Dr. Louis J. Algaze

Treasurer: Ms. Elizabeth A. Gendys

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|-----------------------------|
| Checking Account: | | | |
| Bank of America, N. A. | -- | 0.10 | \$ 4,333.36 |
| Investments: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>290,132.43</u> |
| TOTAL | | | <u><u>\$ 294,465.79</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval 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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I

SCHOOL - 7011 AMERICAN SENIOR

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE | | |
|--------------------|----------------------|-------------|-------------------|-----------------|-------------------|-------|------------|
| ATHLETICS | 27,530.21 | 67,475.49 | 66,941.84 | 862.74 | 28,926.60 | | |
| MUSIC | 1,908.21 | 8,129.86 | 7,582.17 | 1,297.29 | 3,753.19 | | |
| CLASSES AND CLUBS | 109,018.39 | 205,565.19 | 281,666.78 | 91,078.29 | 123,995.09 | | |
| TRUST | 51,776.16 | 156,992.55 | 154,651.57 | 26,924.90 | 81,042.04 | | |
| PROPERTY DEPOSITS | 3,962.27 | 4,072.50 | 1,624.13 | .00 | 6,410.64 | | |
| SCHOOL STORE | 51.23 | .00 | .00 | .00 | 51.23 | | |
| INSTRUCTIONAL AIDS | 4,755.05 | 21,304.50 | 18,323.97 | 8.00- | 7,727.58 | | |
| GENERAL | 56,539.89 | 148,523.46 | 50,171.64 | 120,996.38- | 33,895.33 | | |
| INSTRUCTIONAL MATE | 3,411.66 | 38,199.35 | 35,829.17 | .00 | 5,781.84 | | |
| PRODUCTION/SERVICE | 3,435.88 | 14,345.31 | 15,740.10 | 841.16 | 2,882.25 | | |
| TOTAL | 262,388.95 | 664,608.21 | 632,531.37 | .00 | 294,465.79 | | |
| CHECKING | 4,333.36 | INVESTMENTS | .00 | SBMMF | 290,132.43 | TOTAL | 294,465.79 |
| | | | ACCOUNTS PAYABLE | .00 | | | |

HIALEAH SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 251 East 47 Street, Hialeah, Florida 33016

Date School Established: 1954

Grades: 9-12

Principal: Mr. Lorenzo Ladaga

Treasurer: Ms. Ana A. Hernandez

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------|
| Checking Account: | | | |
| Wachovia Bank, N. A. | -- | 1.37 | \$ 27,099.73 |
| Investments: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>241,563.97</u> |
| TOTAL | | | <u>\$ 268,663.70</u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered 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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I

SCHOOL - 7111 HIALEAH SENIOR

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-------------------|-------------------|-----------------|-------------------|
| ATHLETICS | 10,080.51 | 59,635.24 | 62,361.38 | 69.00 | 7,423.37 |
| MUSIC | 7,110.17 | 3,674.00 | 5,406.09 | 1,533.75- | 3,844.33 |
| CLASSES AND CLUBS | 148,878.32 | 317,930.45 | 410,028.86 | 92,632.46 | 149,412.37 |
| TRUST | 21,906.38 | 167,940.18 | 182,908.28 | 10,175.30 | 17,113.58 |
| PROPERTY DEPOSITS | 836.57 | .00 | 718.20 | .00 | 118.37 |
| INSTRUCTIONAL AIDS | 8,122.23 | 17,085.62 | 16,243.41 | 8.20- | 8,956.24 |
| GENERAL | 42,850.28 | 134,430.37 | 21,103.74 | 101,334.81- | 54,842.10 |
| INSTRUCTIONAL MATE | 221.18 | 178,439.96 | 158,661.14 | .00 | 20,000.00 |
| PRODUCTION/SERVICE | 10,927.61 | 15,800.73 | 19,775.00 | .00 | 6,953.34 |
| TOTAL | 250,933.25 | 894,936.55 | 877,206.10 | .00 | 268,663.70 |

CHECKING 27,099.73 INVESTMENTS .00 SBMMF 241,563.97 TOTAL 268,663.70
 ACCOUNTS PAYABLE .00

HIALEAH-MIAMI LAKES SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-2005 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL*

Address: 7977 West 12 Avenue, Hialeah, Florida 33014

Date School Established: 1971

Grades: 9-12

Principal: Ms. Karen L. Robinson

Treasurer: Ms. Maria E. Brito

CASH AND/OR INVESTMENT SUMMARY

| | Maturity <u>Date</u> | Interest <u>Rate</u> | <u>6/30/05</u> |
|------------------------------|-------------------------|-------------------------|----------------------------|
| Checking Account: | | | |
| Eastern National Bank | -- | 0.25 | \$ 24,275.61 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>170,851.84</u> |
| TOTAL | | | <u><u>\$195,127.45</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 or more were accounted for controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. 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 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

*School Improvement Zone School.

SCHOOL - 7131 HIALEAH-MIAMI LAKES SE ACCESS CENTER I

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| ATHLETICS | 17,997.43- | 58,441.99 | 103,305.41 | 91,962.25 | 29,101.40 |
| MUSIC | 929.79 | 21,507.29 | 23,102.63 | 1,955.00 | 1,289.45 |
| CLASSES AND CLUBS | 72,157.91 | 208,041.06 | 201,952.68 | 15,986.99 | 94,233.28 |
| TRUST | 48,746.95 | 190,601.71 | 206,804.55 | 10,096.84 | 42,640.95 |
| PROPERTY DEPOSITS | 2,205.15 | 1,067.50 | 25.19 | .00 | 3,247.46 |
| INSTRUCTIONAL AIDS | 11,929.05 | 16,312.90 | 14,673.22 | .00 | 13,568.73 |
| GENERAL | 20,513.55 | 121,242.82 | 18,765.87 | 119,958.24- | 3,032.26 |
| INSTRUCTIONAL MATE | 17,183.25 | 86,707.89 | 96,379.94 | 42.84- | 7,468.36 |
| PRODUCTION/SERVICE | 545.56 | .00 | .00 | .00 | 545.56 |
| TOTAL | 156,213.78 | 703,923.16 | 665,009.49 | .00 | 195,127.45 |

CHECKING 24,275.61 INVESTMENTS .00 SBMMF 170,851.84 TOTAL 195,127.45
 ACCOUNTS PAYABLE .00

MIDDLE SCHOOLS

CAROL CITY MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 3737 N. W. 188 Street, Miami, Florida 33055

Date School Established: 1959

Grades: 6-8

Principals: Ms. Patricia W. Roberts (Through January 2005; retired)
 Dr. Mark Soffian

Treasurers: Ms. Sandra Hawkins (Through August 2005)
 Ms. Lynda F. Guillen

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|-----------------------------------|
| <u>Checking Account:</u> | | | |
| Wachovia Bank, N. A. | -- | 1.37 | \$ 3,635.76 |
| <u>Investment:</u> | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>9,135.42</u> |
| TOTAL | | | <u><u>\$ 12,771.18</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I
 SCHOOL - 6051 CAROL CITY MIDDLE SCHO

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| MUSIC | 633.78 | 504.00 | .00 | 470.00 | 1,607.78 |
| CLASSES AND CLUBS | 1,560.58 | 25,654.31 | 21,800.31 | 3,573.77- | 1,840.81 |
| TRUST | 2,393.81 | 20,387.15 | 22,766.84 | 3,452.11 | 3,466.23 |
| PROPERTY DEPOSITS | 36.93 | .00 | .00 | .00 | 36.93 |
| INSTRUCTIONAL AIDS | 1,300.57 | 1,744.00 | 2,208.47 | .00 | 836.10 |
| GENERAL | 30.72- | 4,346.48 | 3,053.82 | 348.34- | 913.60 |
| INSTRUCTIONAL MATE | 7,751.94 | 23,722.44 | 27,404.65 | .00 | 4,069.73 |
| TOTAL | 13,646.89 | 76,358.38 | 77,234.09 | .00 | 12,771.18 |

CHECKING 3,635.76 INVESTMENTS .00 SBMMF 9,135.42 TOTAL 12,771.18
 ACCOUNTS PAYABLE .00

LAWTON CHILES MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 8190 N.W. 197 Street, Hialeah, Florida 33015

Date School Established: 2000

Grades: 6-8

Principal: Mr. Alan J. Stevens

Treasurer: Ms. Josephine Durante

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| Wachovia Bank, N. A. | -- | 1.37 | \$ 52,220.91 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>5,341.85</u> |
| TOTAL | | | <u><u>\$ 57,562.76</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I
 SCHOOL - 6161 LAWTON CHILES MIDDLE S

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|------------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | .00 | 375.00 | 375.00 | .00 |
| MUSIC | 1,034.12 | 1,272.00 | 1,771.95 | .00 | 534.17 |
| CLASSES AND CLUBS | 23,593.79 | 20,881.75 | 23,690.93 | 115.88- | 20,668.73 |
| TRUST | 14,322.83 | 90,656.53 | 95,616.85 | 1,729.00- | 7,633.51 |
| PROPERTY DEPOSITS | 374.69 | 1,694.00 | .00 | 1,593.63- | 475.06 |
| INSTRUCTIONAL AIDS | 4,841.78 | 8,863.00 | 11,341.64 | .00 | 2,363.14 |
| GENERAL | 7,286.84 | 9,203.79 | 8,665.99 | 3,063.51 | 10,888.15 |
| INSTRUCTIONAL MATE | 15,000.00 | 3,044.08 | 3,044.08 | .00 | 15,000.00 |
| TOTAL | 66,454.05 | 135,615.15 | 144,506.44 | .00 | 57,562.76 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|----------|-------|-----------|
| CHECKING | 52,220.91 | INVESTMENTS | .00 | SBMMF | 5,341.85 | TOTAL | 57,562.76 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

HIALEAH MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 6027 East Seventh Avenue, Hialeah, Florida 33013

Date School Established: 1964

Grades: 7-9

Principal: Ms. Martha H. Montiel

Treasurers: Ms. Teresita Montesino (Through July 2004)
 Ms. Danelia Cespedes

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|---------------------|
| Checking Account: | | | |
| Bank of America, N. A. | -- | 0.10 | \$ 11,239.63 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>24,194.98</u> |
| TOTAL | | | <u>\$ 35,434.61</u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I
 SCHOOL - 6231 HIALEAH MIDDLE SCHOOL

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-------------------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | .00 | 195.00 | 195.00 | .00 |
| MUSIC | 648.11 | 240.00 | 349.95 | .00 | 538.16 |
| CLASSES AND CLUBS | 10,312.27 | 49,055.24 | 43,340.32 | 8,460.90 | 7,566.29 |
| TRUST | 7,059.41 | 55,206.94 | 62,379.29 | 10,743.67 | 10,630.73 |
| PROPERTY DEPOSITS | 797.81 | 516.00 | .00 | .00 | 1,313.81 |
| INSTRUCTIONAL AIDS | 1,407.31 | 6,091.00 | 6,341.43 | .00 | 1,156.88 |
| GENERAL | 3,274.86 | 13,971.54 | 11,888.03 | 477.77 | 4,880.60 |
| INSTRUCTIONAL MATE | 6,963.36 | 45,298.42 | 41,352.00 | 2,000.00 | 8,909.78 |
| COMMUNITY SCHOOL | 438.36 | .00 | .00 | .00 | 438.36 |
| TOTAL | 30,901.49 | 170,379.14 | 165,846.02 | .00 | 35,434.61 |

CHECKING 11,239.63 INVESTMENTS .00 SBMMF 24,194.98 TOTAL 35,434.61
 ACCOUNTS PAYABLE .00

LAKE STEVENS MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 18440 N. W. 48 Place, Miami, Florida 33055

Date School Established: 1975

Grades: 6-8

Principals: Dr. Alvin Brennan (Through October 2004; resigned)
 Dr. Derick R. McKoy

Treasurers: Ms. Lisa M. Bradley (Through January 2005)
 Ms. Patsy Francis

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| Bank of America, N. A. | -- | 0.10 | \$ 5,886.09 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>20,000.00</u> |
| TOTAL | | | <u><u>\$ 25,886.09</u></u> |

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

SCHOOL - 6351 LAKE STEVENS MIDDLE ACCESS CENTER I SC

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | .00 | 120.00 | 120.00 | .00 |
| MUSIC | 1,217.80 | 312.00 | 1,055.00 | 53.81- | 420.99 |
| CLASSES AND CLUBS | 14,468.62 | 33,027.72 | 30,154.85 | 533.03- | 16,808.46 |
| TRUST | 2,847.42 | 15,224.20 | 17,143.47 | 1,753.64 | 2,681.79 |
| PROPERTY DEPOSITS | 382.67 | 1,586.00 | 963.41 | .00 | 1,005.26 |
| INSTRUCTIONAL AIDS | 1,738.68 | 2,396.00 | 2,746.39 | 116.00- | 1,272.29 |
| GENERAL | 561.91 | 4,801.91 | 3,923.70 | 1,170.80- | 269.32 |
| INSTRUCTIONAL MATE | 8,979.52 | 29,054.32 | 34,605.86 | .00 | 3,427.98 |
| TOTAL | 30,196.62 | 86,402.15 | 90,712.68 | .00 | 25,886.09 |

| | | | | | | | |
|----------|----------|-------------|-----|------------------|-----------|-------|-----------|
| CHECKING | 5,886.09 | INVESTMENTS | .00 | SBMMF | 20,000.00 | TOTAL | 25,886.09 |
| | | | | ACCOUNTS PAYABLE | .00 | | |

NORTH DADE MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

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

Date School Established: 1957

Grades: 6-8

Principal: Ms. Eunice J. Davis

Treasurers: Ms. Lula M. Roberts (Through April 2005)
 Ms. Delois D. Hall

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| Bank of America, N. A. | -- | 0.10 | \$ 7,576.68 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>10,739.01</u> |
| TOTAL | | | <u><u>\$ 18,315.69</u></u> |

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ACCESS CENTER I
 SCHOOL - 6591 NORTH DADE MIDDLE SCHO

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | 815.00 | 315.00 | 500.00- | .00 |
| MUSIC | .00 | 768.00 | 680.50 | .00 | 87.50 |
| CLASSES AND CLUBS | 6,029.03 | 17,157.15 | 14,838.29 | 256.20 | 8,604.09 |
| TRUST | 2,641.41 | 18,806.91 | 17,502.85 | 208.24 | 4,153.71 |
| INSTRUCTIONAL AIDS | .00 | 637.50 | 400.00 | .00 | 237.50 |
| GENERAL | 1,548.04 | 237.93 | 1,557.66 | 35.56 | 263.87 |
| INSTRUCTIONAL MATE | 8,752.65 | 13,063.35 | 16,846.98 | .00 | 4,969.02 |
| TOTAL | 18,971.13 | 51,485.84 | 52,141.28 | .00 | 18,315.69 |

| | | | | | | | |
|----------|----------|------------------|-----|-------|-----------|-------|-----------|
| CHECKING | 7,576.68 | INVESTMENTS | .00 | SBMMF | 10,739.01 | TOTAL | 18,315.69 |
| | | ACCOUNTS PAYABLE | | | .00 | | |

ADULT/VOCATIONAL CENTERS

AMERICAN ADULT EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2004-2005 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 18350 N.W. 67 Avenue, Hialeah, Florida 33156

Date Center Established: 1978

Principal: Mr. Alan J. Bashaw

Treasurer: Ms. Digna Diaz

Community School Assistant Principal: Mr. Lawrence Marfechuk

Community School Secretary: Ms. Rose Revuelta

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|--|--------------------------|--------------------------|---------------------|
| Checking Account: | | | |
| Bank of America, N. A. | -- | -- | \$11,741.02 |
| Credit Card Accounts: | | | |
| SunTrust (American Adult Ed. Ctr.) | -- | -- | 633.27 |
| SunTrust (Palm Springs No. Comm. School) | -- | -- | 5,076.00 |
| SunTrust (Barbara Goleman Sr.) | -- | -- | 171.00 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | 211,472.68 |
| TOTAL | | | <u>\$229,093.97</u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT
 SCHOOL - 7012 AMERICAN SR HIGH ADULT

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-------------------|-------------------|-----------------|-------------------|
| TRUST | 30,573.03 | 39,184.17 | 36,265.52 | 8,119.28 | 41,610.96 |
| SCHOOL STORE | 91,306.11 | 33,808.26 | 34,422.00 | 8,507.66- | 82,184.71 |
| INSTRUCTIONAL AIDS | 38,618.13 | 63,932.75 | 19,897.32 | 459.20- | 82,194.36 |
| GENERAL | 1,133.26 | 7,951.02 | 5,755.83 | 359.00 | 3,687.45 |
| INSTRUCTIONAL MATE | 8,110.78 | 30,655.72 | 32,873.40 | 459.42- | 5,433.68 |
| ADULT EDUCATION | .00 | 13,195.00 | 14,363.00 | 1,168.00 | .00 |
| COMMUNITY SCHOOL | 9,599.94 | 720,847.80 | 717,397.48 | 220.00- | 12,830.26 |
| PRODUCTION/SERVICE | 1,152.55 | .00 | .00 | .00 | 1,152.55 |
| TOTAL | 180,493.80 | 909,574.72 | 860,974.55 | .00 | 229,093.97 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|------------|-------|------------|
| CHECKING | 17,621.29 | INVESTMENTS | .00 | SBMMF | 211,472.68 | TOTAL | 229,093.97 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

HIALEAH ADULT EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 251 East 47 Street, Miami, Florida 33013

Date Center Established: 1960

Principal: Mr. James E. Bishop

Treasurer: Ms. Cristina Bernstein

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Term</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|-------------|--------------------------|----------------------|
| Checking Account: | | | | |
| Bank of America, N. A. | -- | -- | 0.10 | \$ 33,835.33 |
| Investments: | | | | |
| Bank of America, N. A. | 11/17/05 | 6 mo. | 2.72 | 10,000.00 |
| Bank of America, N. A. | 01/12/06 | 12 mo. | 2.48 | 10,000.00 |
| MDCPS-Money Market Pool Fund | Open-end | -- | 3.25 | <u>58,208.13</u> |
| TOTAL | | | | <u>\$ 112,043.46</u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT

SCHOOL - 7112 HIALEAH HIGH ADULT ED

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-------------------|-------------------|-----------------|-------------------|
| TRUST | 36,123.51 | 27,570.77 | 29,939.41 | 3,645.84- | 30,109.03 |
| SCHOOL STORE | 35,086.78 | 36,263.90 | 30,793.65 | 3,432.33 | 43,989.36 |
| INSTRUCTIONAL AIDS | 27,759.78 | 9,098.00 | 14,241.52 | .00 | 22,616.26 |
| GENERAL | 5,839.32 | 3,358.61 | 8,178.68 | 1,967.39 | 2,986.64 |
| INSTRUCTIONAL MATE | 10,802.95 | 28,925.64 | 25,632.54 | 1,753.88- | 12,342.17 |
| ADULT EDUCATION | .00 | 157,508.50 | 157,508.50 | .00 | .00 |
| COMMUNITY SCHOOL | .00 | 8,225.00 | 8,225.00 | .00 | .00 |
| TOTAL | 115,612.34 | 270,950.42 | 274,519.30 | .00 | 112,043.46 |

CHECKING 33,835.33 INVESTMENTS 20,000.00 SBMMF 58,208.13 TOTAL 112,043.46
 ACCOUNTS PAYABLE .00

HIALEAH-MIAMI LAKES ADULT EDUCATION CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 7977 West 12 Avenue, Hialeah, Florida 33014

Date Center Established: 1972

Principal: Dr. Nilda L. Diaz

Treasurer: Ms. Ligia Arias

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|----------------------------|
| Checking Account: | | | |
| Eastern National Bank | -- | -- | \$ 42,389.96 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>188,774.18</u> |
| TOTAL | | | <u><u>\$231,164.14</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

VOCATIONAL/ADULT

SCHOOL - 7132 HIALEAH MIA LKS ADULT

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-------------------|-------------------|-----------------|-------------------|
| TRUST | 65,248.90 | 23,875.12 | 28,296.33 | 855.75 | 61,683.44 |
| SCHOOL STORE | 47,475.86 | 64,920.81 | 48,186.27 | 8,935.76 | 73,146.16 |
| INSTRUCTIONAL AIDS | 49,570.45 | 12,761.00 | 839.68 | 6.00- | 61,485.77 |
| GENERAL | 36,050.93 | 6,918.99 | 14,032.56 | 843.75- | 28,093.61 |
| INSTRUCTIONAL MATE | 13,775.88 | 6,224.12 | 4,309.08 | 8,935.76- | 6,755.16 |
| ADULT EDUCATION | .00 | 10,655.00 | 10,655.00 | .00 | .00 |
| COMMUNITY SCHOOL | .00 | 7,969.00 | 7,963.00 | 6.00- | .00 |
| TOTAL | 212,122.02 | 133,324.04 | 114,281.92 | .00 | 231,164.14 |

CHECKING 42,389.96 INVESTMENTS .00 SBMMF 188,774.18 TOTAL 231,164.14
 ACCOUNTS PAYABLE .00

MIAMI LAKES EDUCATIONAL CENTER
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER:

Address: 5780 N.W. 158 Street, Hialeah, Florida 33014

Date Center Established: 1973

Principal: Mr. James V. Parker

Business Manager: Ms. Arlene Steward (Adult Education Center)

Treasurers: Ms. Versie Outler (Adult Education Center)
 Ms. Marie M. Jerome (Senior High School)

CASH AND/OR INVESTMENTS SUMMARY

| | Maturity Date | Term | Interest Rate | Balance at 6/30/05 | |
|------------------------------|------------------|---------|------------------|---------------------|-----------------------|
| | | | | Adult Ed. Center | Senior High School |
| Checking Accounts: | | | | | |
| Bank of America, N. A. | -- | -- | -- | \$ 69,983.89 | -- |
| Union Planters Bank | -- | -- | -- | -- | \$ 29,948.23 |
| Credit Card Account: | | | | | |
| SunTrust Bank | -- | -- | -- | 4,788.29 | -- |
| Investments: | | | | | |
| Eastern National Bank | 11/30/05 | 13 mos. | 1.50 | 90,000.00 | -- |
| SunTrust Bank | 12/27/05 | 6 mos. | 2.52 | 70,000.00 | -- |
| Banco Popular, North America | 01/30/06 | 12 mos. | 2.52 | 75,000.00 | -- |
| Union Planters Bank | Open-end | -- | 1.50 | 94,165.58 | -- |
| MDCPS-Money Market Pool Fund | Open-end | -- | 3.25 | 57,405.25 | 80,579.92 |
| TOTAL | | | | \$461,343.01 | \$110,528.15 |

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, 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 balance arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

MIAMI LAKES EDUCATIONAL CENTER
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE 2004-05 FISCAL YEAR
JULY 1, 2004 THROUGH JUNE 30, 2005

EXHIBIT A

| FUND | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENTS | NET TRANSFERS | ENDING BALANCE |
|----------------------------|----------------------|------------------------|------------------------|-------------------|----------------------|
| CLASSES AND CLUBS | \$ 2,084.05 | \$ 5,438.14 | \$ 6,634.19 | \$ 2,807.00 | \$ 3,695.00 |
| TRUST | 70,029.77 | 205,292.80 | 199,742.61 | (15,076.85) | 60,503.11 |
| SCHOOL STORE (1) | 137,728.47 | 164,340.51 | 107,761.02 | (54,576.56) | 139,731.40 |
| INSTRUCTIONAL AIDS | 60,117.00 | 98,784.11 | 98,965.03 | 65.41 | 60,001.49 |
| GENERAL | 37,910.56 | 42,695.73 | 136,563.83 | 61,904.42 | 5,946.88 |
| INSTRUCTIONAL MAT. & SUPP. | 4,009.39 | 55,656.84 | 38,920.02 | (809.71) | 19,936.50 |
| ADULT EDUCATION | 0.00 | 1,305,611.64 | 1,310,616.64 | 5,005.00 | 0.00 |
| COMMUNITY SCHOOL | 0.00 | 45,187.00 | 45,107.00 | (80.00) | 0.00 |
| FOOD SERVICE (2) | 27,020.72 | 123,182.56 | 126,335.81 | 4,785.32 | 28,652.79 |
| PRODUCTION SHOPS | <u>173,568.73</u> | <u>135,733.11</u> | <u>162,401.97</u> | <u>(4,024.03)</u> | <u>142,875.84</u> |
| TOTAL | <u>\$ 512,468.69</u> | <u>\$ 2,181,922.44</u> | <u>\$ 2,233,048.12</u> | <u>\$ -</u> | <u>\$ 461,343.01</u> |

(1) SEE EXHIBIT B FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

(2) SEE EXHIBIT C FOR FURTHER ANALYSIS OF GROSS PROFIT AND NET INCOME (LOSS).

ADULT EDUCATION CENTER

MIAMI LAKES EDUCATIONAL CENTER
STATEMENT OF NET INCOME (LOSS)–SCHOOL STORE
JULY 1, 2004 THROUGH JUNE 30, 2005
(COMPARED TO 2003-2004 FISCAL YEAR)

EXHIBIT B

| | <u>2003-2004</u> | <u>2004-2005</u> |
|---------------------------------------|------------------|------------------|
| TOTAL SALES | \$173,211 | \$139,241 |
| COST OF SALES | | |
| Beginning Inventory | 57,560 | 58,004 |
| Purchases | <u>144,226</u> | <u>104,989</u> |
| Total Inventory Available for Sale | 201,786 | 162,993 |
| Less: Ending Inventory | <u>58,003</u> | <u>47,839</u> |
| TOTAL COST OF SALES | <u>143,783</u> | <u>115,154</u> |
| GROSS PROFIT (See Note) | <u>29,428</u> | <u>24,087</u> |
| NET INCOME (LOSS) | <u>\$ 29,428</u> | <u>\$ 24,087</u> |

Note: The School Store includes the sales and purchases of textbook and other school supplies.

ADULT EDUCATION CENTER

MIAMI LAKES EDUCATIONAL CENTER
STATEMENT OF NET INCOME (LOSS)--FOOD SERVICE PROGRAM
JULY 1, 2004 THROUGH JUNE 30, 2005
(COMPARED TO THE 2003-2004 FISCAL YEAR)

EXHIBIT C

| | <u>2003-04</u> | <u>2004-05</u> |
|---------------------------------------|-----------------|-----------------|
| TOTAL SALES | \$ 112,173 | \$ 128,228 |
| COST OF SALES | | |
| Beginning Inventory | 8,906 | 8,907 |
| Purchases | <u>62,809</u> | <u>76,486</u> |
| Total Inventory Available for Sale | 71,715 | 85,393 |
| Less: Ending Inventory | <u>8,907</u> | <u>9,887</u> |
| TOTAL COST OF SALES | <u>62,808</u> | <u>75,506</u> |
| GROSS PROFIT | <u>49,365</u> | <u>52,722</u> |
| OPERATING EXPENSES * | | |
| Cleaning Supplies | 6,091 | 6,650 |
| Meals-Employees | 2,480 | 2,480 |
| Meals-Students | 1,916 | 2,846 |
| Spoilage | - | 601 |
| Paper Supplies | 16,236 | 18,470 |
| Repair and Maintenance | - | 114 |
| Miscellaneous Expenses | 3,054 | 3,130 |
| Food loss in class | 14,205 | 13,166 |
| Office Supplies | <u>1,423</u> | <u>2,394</u> |
| TOTAL OPERATING EXPENSES | <u>45,405</u> | <u>49,851</u> |
| NET INCOME (LOSS) | <u>\$ 3,960</u> | <u>\$ 2,871</u> |

* These amounts do not include all operating salaries and related employee benefits, which are funded through the regular budgetary process.

STATEMENT OF NET INCOME-FOOD SERVICE PROGRAM

EXHIBIT D

AS OF: 06/30/05 M I A M I - D A D E C O U N T Y P U B L I C S C H O O L S RUN DATE: 07/01/05
 PRODUCT NO. T22160601 SCHOOL INTERNAL FUNDS - ANNUAL FINANCIAL REPORT PAGE NO. 24

ACCESS CENTER I
 SCHOOL - 7391 MIAMI LAKES EDUCATIONA

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-------------------|-------------------|-----------------|-------------------|
| ATHLETICS | .00 | 1,368.00 | 1,368.00 | .00 | .00 |
| CLASSES AND CLUBS | 31,473.04 | 122,276.45 | 121,214.20 | 3,440.95- | 29,094.34 |
| TRUST | 12,509.92 | 22,927.95 | 35,907.97 | 14,826.08 | 14,355.98 |
| PROPERTY DEPOSITS | .00 | 1,525.00 | 1,820.00 | 295.00 | .00 |
| INSTRUCTIONAL AIDS | 4,198.11 | 5,140.25 | 4,986.33 | .00 | 4,352.03 |
| GENERAL | 2,291.57 | 84,145.40 | 19,171.09 | 11,680.13- | 55,585.75 |
| INSTRUCTIONAL MATE | 7,753.49 | 16,390.83 | 17,004.27 | .00 | 7,140.05 |
| TOTAL | 58,226.13 | 253,773.88 | 201,471.86 | .00 | 110,528.15 |

CHECKING 29,948.23 INVESTMENTS .00 SBMMF 80,579.92 TOTAL 110,528.15
 ACCOUNTS PAYABLE .00

SENIOR HIGH SCHOOL

ALTERNATIVE EDUCATION CENTERS

MIAMI-MACARTHUR NORTH SENIOR HIGH SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 13835 N.W. 97 Avenue, Hialeah Gardens, Florida 33016

Date School Established: 1964

Grades: 9-12

Principal: Mr. Marion L. Rogers

Treasurer: Mr. Klever Estella

CASH AND/OR INVESTMENT SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|--------------------------|--------------------------|--------------------|
| Checking Account: | | | |
| Wachovia Bank, N. A. | -- | 1.37 | \$10,269.61 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | <u>24,807.18</u> |
| TOTAL | | | <u>\$35,076.79</u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ALTERNATIVE EDUC
 SCHOOL - 7254 M DOUG MACARTHUR SR. N

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE |
|--------------------|----------------------|-----------|-------------------|-----------------|-------------------|
| ATHLETICS | 1,882.52 | 5,618.92 | 6,460.47 | .00 | 1,040.97 |
| CLASSES AND CLUBS | 1,500.06 | 9,239.47 | 7,151.55 | 147.09- | 3,440.89 |
| TRUST | 5,000.31 | 14,879.51 | 16,500.19 | 1,618.30 | 4,997.93 |
| INSTRUCTIONAL AIDS | 45.00 | 107.50 | 35.50 | .00 | 117.00 |
| GENERAL | 4,460.95 | 2,142.14 | 1,766.87 | 991.25- | 3,844.97 |
| INSTRUCTIONAL MATE | 19,360.60 | 11,767.36 | 15,569.29 | .00 | 15,558.67 |
| PRODUCTION/SERVICE | 5,193.53 | 7,905.28 | 6,542.49 | 479.96- | 6,076.36 |
| TOTAL | 37,442.97 | 51,660.18 | 54,026.36 | .00 | 35,076.79 |

| | | | | | | | |
|----------|-----------|-------------|------------------|-------|-----------|-------|-----------|
| CHECKING | 10,269.61 | INVESTMENTS | .00 | SBMMF | 24,807.18 | TOTAL | 35,076.79 |
| | | | ACCOUNTS PAYABLE | | .00 | | |

JAN MANN OPPORTUNITY SCHOOL
 AUDIT REPORT
 FOR THE 2004-05 FISCAL YEAR
 JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 16101 N.W 44 Court, Opa-Locka, Florida 33056

Date Center Established: 1977

Grades: 6-8

Principals: Ms. Kim W. Cox (Through March 2005; presently at Miami Carol City Senior High School)
 Ms. Deborah Carter

Treasurers: Ms. Gay Veal (Through September 2005)
 Ms. Elizabeth D. Rogers

CASH AND/OR INVESTMENTS SUMMARY

| | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>6/30/05</u> |
|------------------------------|----------------------|----------------------|--------------------------------|
| Checking Account: | | | |
| Bank of America, N. A. | -- | -- | \$ 10,602.55 |
| Investment: | | | |
| MDCPS-Money Market Pool Fund | Open-end | 3.25 | 175.05 |
| TOTAL | | | <u><u>\$ 10,777.60</u></u> |

AUDIT OPINION

The internal funds and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2004-05 fiscal year, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Fund Accounting indicated that the internal control structure at the school was generally functioning as designed by the school administration. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Fund Accounting. When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

ALTERNATIVE EDUC

SCHOOL - 8101 JAN MANN OPP. CENTER

| FUNDS | BEGINNING BALANCE | RECEIPTS | DISBURSE- MENT | NET TRANSFER | ENDING BALANCE | | |
|----------------------|----------------------|------------------|-------------------|-----------------|-------------------|-------|-----------|
| CLASSES AND CLUBS | | | | | | | |
| GEN. STUDENT ACT | 518.00 | .00 | 439.73 | .00 | 78.27 | | |
| STUDENT COUNCIL | 8.58 | .00 | .00 | 8.58- | .00 | | |
| SIXTH GRADE | 100.00 | .00 | .00 | 100.00- | .00 | | |
| SOCIAL STUDY | 132.03 | .00 | .00 | 132.03- | .00 | | |
| ESE (EXCEP EDUC) | 121.54 | .00 | .00 | .00 | 121.54 | | |
| EIGHTH | 190.30 | .00 | .00 | 190.30- | .00 | | |
| INTEREST CLUB 1 | .16 | .00 | .00 | .00 | .16 | | |
| CLASSES AND CLUBS | 1,070.61 | .00 | 439.73 | 430.91- | 199.97 | | |
| TRUST | | | | | | | |
| ROLE MODELS TRUS | .00 | 100.00 | 175.00 | 75.05 | .05 | | |
| DONATIONS | 100.53 | .00 | .00 | .00 | 100.53 | | |
| LIBRARY | 40.16 | .00 | .00 | .00 | 40.16 | | |
| LOST&DAMAGE TEXT | 3.50 | .00 | 3.50 | .00 | .00 | | |
| SPECIAL PURPOSE | 388.08 | .00 | 584.51 | 529.74 | 333.31 | | |
| UNCLAIMED STALE- | 1,170.93 | .00 | 1,170.93 | .00 | .00 | | |
| UNITED WAY | .00 | 523.96 | 523.96 | .00 | .00 | | |
| INTERSCHOLASTIC | 856.21 | 900.00 | 882.00 | .00 | 874.21 | | |
| FIELD TRIPS 23 | 75.05 | .00 | .00 | 75.05- | .00 | | |
| VANDALISM | 50.00 | .00 | .00 | .00 | 50.00 | | |
| DONATION TWO | .00 | 500.00 | 500.00 | .00 | .00 | | |
| EESAC FUNDS | .00 | .00 | 2,000.00 | 2,000.00 | .00 | | |
| TRUST | 2,684.46 | 2,023.96 | 5,839.90 | 2,529.74 | 1,398.26 | | |
| INSTRUCTIONAL AIDS A | | | | | | | |
| MANUFACTURING M | 17.06 | .00 | .00 | 17.06- | .00 | | |
| INSTRUCTIONAL AIDS | 17.06 | .00 | .00 | 17.06- | .00 | | |
| GENERAL | | | | | | | |
| GENERAL MISCELLA | 942.04 | 2.53 | 818.70 | 447.97 | 573.84 | | |
| INTEREST | .00 | 1.03 | .00 | .00 | 1.03 | | |
| VENDING MACHINES | .00 | 1,251.45 | .00 | 529.74- | 721.71 | | |
| DONATIONS | .00 | 419.21 | 212.50 | .00 | 206.71 | | |
| GENERAL | 942.04 | 1,674.22 | 1,031.20 | 81.77- | 1,503.29 | | |
| INSTRUCTIONAL MATERI | | | | | | | |
| FUND-9 INST. MAT | 8,181.82 | 12,885.68 | 11,391.42 | 2,000.00- | 7,676.08 | | |
| INSTRUCTIONAL MATE | 8,181.82 | 12,885.68 | 11,391.42 | 2,000.00- | 7,676.08 | | |
| TOTAL | 12,895.99 | 16,583.86 | 18,702.25 | .00 | 10,777.60 | | |
| CHECKING | 10,602.55 | INVESTMENTS | .00 | SBMMF | 175.05 | TOTAL | 10,777.60 |
| | | ACCOUNTS PAYABLE | .00 | | .00 | | |

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.



Miami-Dade County Public Schools
giving our students the world