

**AUDIT OF  
SECONDARY SCHOOLS  
AND CENTERS  
REGIONAL CENTER IV**



**MARCH 2006**

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

**MARCH 2006**

**AUDIT COMMITTEE MEETING**

**MARCH 14, 2006**

**SCHOOL BOARD MEETING**

**APRIL 18, 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**

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March 6, 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 nine secondary schools and four adult/vocational education centers of the 23 secondary schools and centers from Regional Center IV. The audit period was the fiscal year ended June 30, 2005. Previously, seven secondary schools and centers from this Regional Center were published as result of a change in principal. Audit results of the three remaining secondary schools will be published at a later date.

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 13 schools and centers 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, for the most part, the schools were in compliance with property procedures. Property losses reported missing through Plant Security Reports were minimal.

This report will be presented to the Audit Committee at its March 14, 2006 meeting and to the School Board at its April 18, 2006 meeting.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

**Office of Management and Compliance Audits**

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## **I. INTRODUCTORY SECTION**

## **EXECUTIVE SUMMARY**

The Office of Management and Compliance Audits has completed the audits of nine secondary schools and four adult/vocational education centers of the 23 secondary schools and centers from Regional Center IV. The audit period was the fiscal year ended June 30, 2005. Previously, seven schools from this Regional Center were published as result of a change in principal: Citrus Grove Middle, Jose de Diego Middle, Horace Mann Middle, Miami Edison Senior, The English Center, Academy for Community Education, and School for Applied Technology. The audit results of the three remaining secondary schools from this Regional Center: Kinloch Park Middle, Coral Gables Senior, and Miami Senior, will be published at a later date.

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 six schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at five schools.

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

The financial statements in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 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 13 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 12 of the 13 schools in this report. At the time of this publication, a property inventory was in progress at Booker T. Washington Senior and those results will be reported later on this fiscal year. Of the 12 schools, 11 were in compliance with property procedures and property items with an individual cost of \$1,000 or more were accounted for. At New World School of the Arts Senior, only one item at a cost of \$1,675 and a depreciated

value of \$1,005 was unaccounted for. Approximately \$14.3 million was inventoried at these 12 schools (Page 9). In addition, property losses reported through the Plant Security Report process disclosed 11 items at a cost of \$16,193 and a depreciated value of \$5,696 reported missing at seven schools (Page 10).

#### 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 six 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 five schools disclosed that the report was signed by the principal to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic grade changes was generally limited and restricted to the principal, one assistant principal, and the registrar.
  - **We commend the administration and staff of these schools, as well as Regional Center IV, 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 cost of \$1,000 or more, the results of which are reported herein.

### Payroll

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



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

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

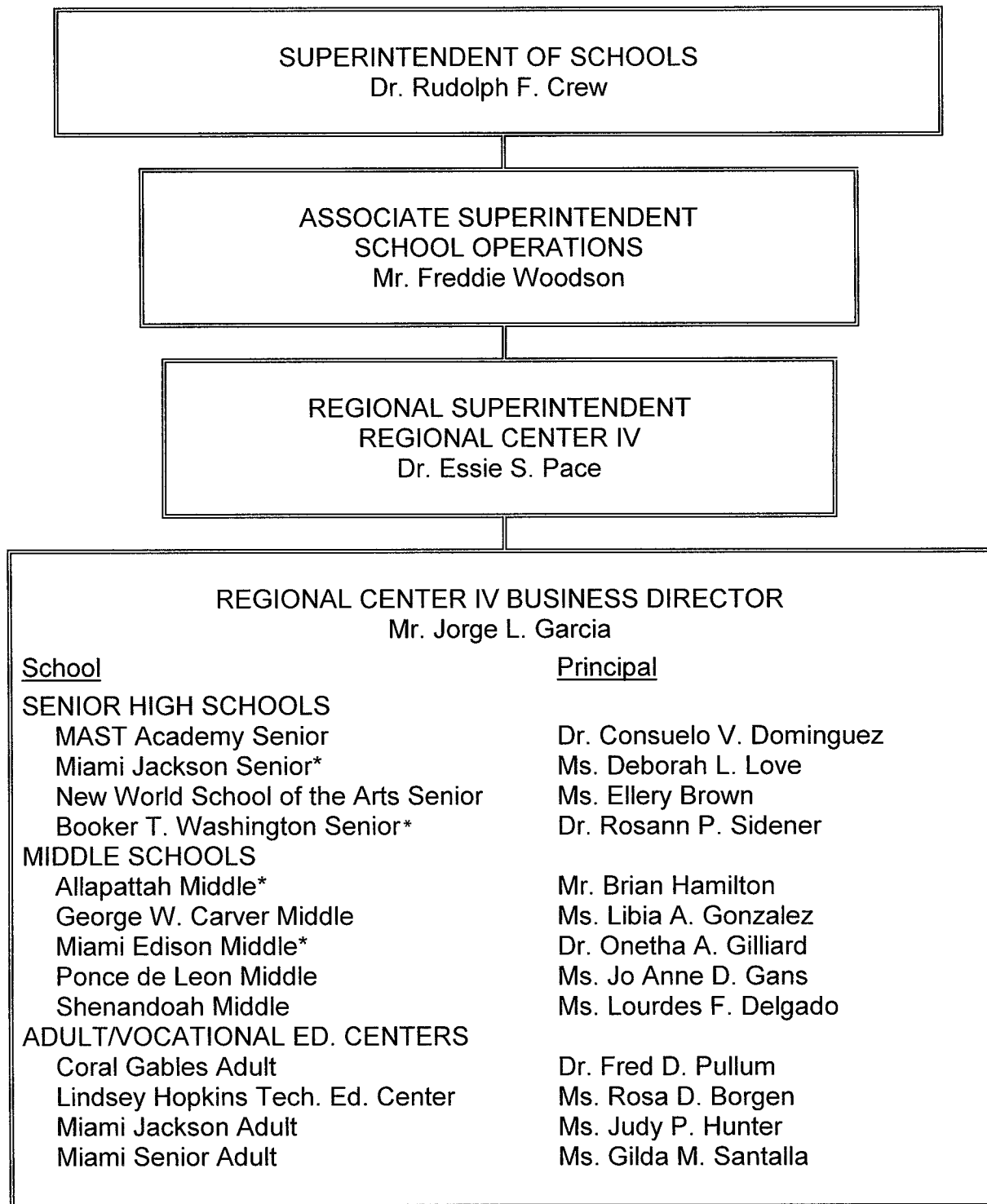
At the schools, the principal administers the credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual.

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

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

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

## ORGANIZATIONAL CHART



\* Effective August 2004, this school became an Improvement Zone school. As part of the reorganization, it also reports to School Improvement Zone Operations (four secondary schools in this report).

## 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.

## **SUMMARY SCHEDULE OF AUDIT FINDINGS**

**REGIONAL CENTER IV SECONDARY SCHOOLS AND CENTERS  
SUMMARY SCHEDULE OF AUDIT FINDINGS**

Work Loc. No.	Schools	Page No.	CURRENT YEAR AUDIT FINDINGS	PRIOR YEAR AUDIT FINDINGS	
			Total Per School	Total per School	AREA OF FINDINGS
SENIOR HIGH SCHOOLS					
7071	Coral Gables Senior High <sup>(1)</sup>	--			
7161	MAST Academy Senior <sup>(2)(3)</sup>	11	None	None	
7301	Miami Edison Senior <sup>(4)</sup>	--			
7341	Miami Jackson Senior <sup>(3)(5)</sup>	13	None	3	<ul style="list-style-type: none"><li>• Fund-Raising</li><li>• Yearbook</li><li>• Culinary Arts</li></ul>
7461	Miami Senior High <sup>(1)</sup>	--			
7901	New World School of Arts <sup>(3)</sup>	15	None	None	
7791	Booker T. Washington Senior <sup>(2)(3)(5)</sup>	17	None	1	<ul style="list-style-type: none"><li>• Comm. School</li></ul>
MIDDLE SCHOOLS					
6011	Allapattah Middle <sup>(5)</sup>	19	None	None	
6071	George W. Carver Middle <sup>(2)</sup>	21	None	None	
6091	Citrus Grove Middle School <sup>(4)</sup>	--			
6361	Jose de Diego Middle School <sup>(4)</sup>	--			
6331	Kinloch Park Middle <sup>(1)</sup>	--			
6411	Horace Mann Middle <sup>(4)</sup>	--			
6481	Miami Edison Middle <sup>(5)</sup>	23	None	None	
6741	Ponce de Leon Middle <sup>(2)</sup>	25	None	None	
6841	Shenandoah Middle <sup>(2)</sup>	27	None	1	<ul style="list-style-type: none"><li>• Disbursements</li></ul>
ADULT/VOCATIONAL EDUCATION CENTERS					
7072	Coral Gables Adult	29	None	None	
7841	The English Center <sup>(4)</sup>	--			
8005	Lindsey Hopkins Tech. Ed. Ctr. <sup>(2)(3)</sup>	31	None	6	<ul style="list-style-type: none"><li>• Fin. Mgt.</li><li>• Deposits</li><li>• Bus Passes</li><li>• Agency Billings</li><li>• Seg. of Duties</li><li>• Payroll</li></ul>
7342	Miami Jackson Adult	35	None	None	
7462	Miami Senior Adult	37	None	None	
ALTERNATIVE EDUCATION CENTERS					
8019	Academy for Community Education <sup>(4)</sup>	--			
8171	School for Applied Technology <sup>(4)</sup>	--			
	TOTAL		None	11	

**Notes:**

- (1) Audit results to be published at a later date (3 schools).
- (2) Purchasing Credit Card Program records and procedures reviewed at this school (6 schools).
- (3) "Authorized Applications for Employees by Locations" Report reviewed at this school (5 schools).
- (4) Audit report previously published as result of a change in principal (7 schools).
- (5) School Improvement Zone school (4 schools).

## **PROPERTY SCHEDULES**

**REGIONAL CENTER IV SECONDARY SCHOOLS AND CENTERS  
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								
7071	Coral Gables Senior <sup>(1)</sup>	--						
7161	MAST Academy Senior	813	\$ 1,824,423	None			None	
7301	Miami Edison Senior <sup>(2)</sup>	--						
7341	Miami Jackson Senior	1,204	1,924,939	None			None	
7461	Miami Senior <sup>(1)</sup>	--						
7901	New World School of the Arts	207	326,810	1	\$ 1,675	\$ 1,005	None	
7791	Booker T. Washington Senior <sup>(3)</sup>	--						
MIDDLE SCHOOLS								
6011	Allapattah Middle	924	1,199,646	None			None	
6071	George W. Carver Middle	691	1,049,397	None			None	
6091	Citrus Grove Middle <sup>(4)</sup>	--						
6361	Jose de Diego Middle <sup>(4)</sup>	--						
6331	Kinloch Park Middle <sup>(1)</sup>	--						
6411	Horace Mann Middle <sup>(2)</sup>	--						
6481	Miami Edison Middle	618	787,608	None			None	
6741	Ponce de Leon Middle	803	1,192,219	None			None	
6841	Shenandoah Middle	748	966,794	None			None	
ADULT/VOCATIONAL EDUCATION CENTERS								
7072	Coral Gables Adult	162	234,466	None			None	
7841	The English Center <sup>(2)</sup>	--						
8005	Lindsey Hopkins Tech. Ed. Center	2,249	4,460,218	None			None	
7342	Miami Jackson Adult	57	82,828	None			None	
7462	Miami Senior Adult	125	231,813	None			None	
ALTERNATIVE EDUCATION CENTERS								
8019	Academy for Community Education <sup>(4)</sup>	--						
8171	School for Applied Technology <sup>(2)</sup>	--						
	TOTAL	8,601	\$ 14,281,161	1	\$ 1,675	\$ 1,005	None	

**Notes:**

(1) Property inventory results to be presented at a later date, in conjunction with the results of the audit (3 schools).

(2) Property inventory results presented to the Audit Committee at its January 31, 2006 and to the School Board on February 15, 2006 (4 schools).

(3) Property inventory in progress. Results to be presented at a later date. (1 school).

(4) Property inventory results presented to the Audit Committee at its December 7, 2005 and to the School Board on December 14, 2005 (3 schools).



**REGIONAL CENTER IV SECONDARY SCHOOLS AND CENTERS  
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS  
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	
SENIOR HIGH SCHOOLS							
7161	MAST Academy Senior	1	1	\$ 1,035	\$ 1,035		\$ 776
7341	Miami Jackson Sr.	1	1	3,450		\$ 3,450	-
MIDDLE SCHOOLS							
6011	Allapattah Middle	1	1	1,165		1,165	680
6071	G. W. Carver Middle	2	3	4,838		4,838	3,494
6481	Miami Edison Middle	1	1	1,137		1,137	114
6841	Shenandoah Middle	2	3	3,269		3,269	458
ADULT/VOCATIONAL EDUCATION CENTER							
8005	Lindsey Hopkins Tech.	1	1	1,299		1,299	174
	TOTAL	9	11	\$ 16,193	\$ 1,035	\$ 15,158	\$ 5,696

**Notes:**

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

## **II. INDIVIDUAL AUDIT REPORTS**

**SENIOR HIGH SCHOOLS**

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

PROFILE OF THE SCHOOL

Address: 3979 Rickenbacker Causeway, Key Biscayne, Florida 33149

Date School Established: 1991

Grades: 9-12

Principal: Dr. Consuelo V. Dominguez

Treasurer: Ms. Tulia Levy

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Eagle National Bank of Miami	--	0.45	\$ 26,833.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>55,245.45</u>
TOTAL			<u>\$ 82,078.63</u>

AUDIT OPINION

The internal funds, purchasing credit card, and property records were properly maintained and equipment items with an individual cost of \$1,000 or more were accounted for. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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 IV  
 SCHOOL - 7161 MARITIME AND SCIENCE T

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	337.68	5,879.90	11,008.00	4,797.10	6.68
MUSIC	1,105.49	1,235.50	1,600.42	.00	740.57
CLASSES AND CLUBS	28,062.69	114,630.87	116,763.03	12,822.79	38,753.32
TRUST	14,684.30	99,084.31	92,868.05	5,064.53	25,965.09
PROPERTY DEPOSITS	1,285.36	669.50	637.45	.00	1,317.41
INSTRUCTIONAL AIDS	185.13	34,551.00	34,255.06	.00	481.07
GENERAL	7,730.90	33,766.21	14,393.75	22,684.42-	4,418.94
INSTRUCTIONAL MATE	5,884.43	54,666.27	50,155.15	.00	10,395.55
TOTAL	59,275.98	344,483.56	321,680.91	.00	82,078.63

CHECKING	26,833.18	INVESTMENTS	.00	SBMMF	55,245.45	TOTAL	82,078.63
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL\*

Address: 1751 N W. 36 Street, Miami, Florida 33142

Date School Established: 1925

Grades: 9-12

Principal: Ms. Deborah L. Love

Business Manager: Ms. Keisha Johnson-Cabrera

Treasurer: Ms. Karen Thompson

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 48,053.45
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>127,571.70</u>
TOTAL			<u>\$ 175,625.15</u>

AUDIT OPINION

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

ACCESS CENTER IV

SCHOOL - 7341 MIAMI JACKSON SENIOR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	5,980.37	86,780.10	87,002.61	1,514.00	7,271.86
MUSIC	2,975.24	3,700.00	4,072.70	295.66-	2,306.88
CLASSES AND CLUBS	42,903.61	103,118.90	91,097.22	196.53-	54,728.76
TRUST	31,512.76	132,010.34	133,937.49	4,901.25	34,486.86
PROPERTY DEPOSITS	2,785.87	10.00	.00	.00	2,795.87
INSTRUCTIONAL AIDS	279.65	328.00	.00	.00	607.65
GENERAL	41,919.52	40,854.53	23,992.42	5,287.02-	53,494.61
INSTRUCTIONAL MATE	18,568.47	29,643.48	31,003.23	360.00-	16,848.72
PRODUCTION/SERVICE	2,363.29	9,655.97	8,659.28	276.04-	3,083.94
TOTAL	149,288.78	406,101.32	379,764.95	.00	175,625.15

CHECKING	48,053.45	INVESTMENTS	.00	SBMMF	127,571.70	TOTAL	175,625.15
				ACCOUNTS PAYABLE	.00		

NEW WORLD SCHOOL OF THE ARTS SENIOR HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2004-05 FISCAL YEAR  
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 25 N. E. Second Street, Miami, Florida 33132

Date School Established: 1987

Grades: 9-12

Principal: Ms. Ellery Brown

Treasurer: Ms. Guadalupe Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 23,667.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>61,397.71</u>
TOTAL			<u><u>\$ 85,065.31</u></u>

AUDIT OPINION

The internal funds records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. The financial statement of the internal funds of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 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.

A physical inventory of property items with an individual cost of \$1,000 or more indicated that 1 item at a cost of \$1,675 and a depreciated value of \$1,005 could not be located. That Manual of Property Control Procedures requires a proper accounting of all items with an individual cost of \$1,000 or more.



ACCESS CENTER IV  
 SCHOOL - 7901 NEW WORLD SCHOOL OF TH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	4,553.53	39,338.50	12,531.52	21,926.25-	9,434.26
CLASSES AND CLUBS	52,584.65	157,803.48	155,458.81	2,469.44-	52,459.88
TRUST	14,907.76	47,239.85	78,555.27	22,679.85	6,272.19
PROPERTY DEPOSITS	401.19	562.25	637.46	28.71	354.69
GENERAL	4,478.73	6,895.31	9,516.88	1,687.13	3,544.29
INSTRUCTIONAL MATE	6,217.67	43,871.57	37,089.24	.00	13,000.00
TOTAL	83,143.53	295,710.96	293,789.18	.00	85,065.31

CHECKING	23,667.60	INVESTMENTS	.00	SBMMF	61,397.71	TOTAL	85,065.31
			ACCOUNTS PAYABLE		.00		

BOOKER T. WASHINGTON SENIOR HIGH SCHOOL  
AUDIT REPORT  
FOR THE 2004-2005 FISCAL YEAR  
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL\*

Address: 1200 N.W. 6<sup>th</sup> Avenue, Miami, Florida 33136

Date School Established: 1999

Grades: 9-12

Principals: Ms. Gloria F. Evans (Through August 2004; presently at D. A. Dorsey Ed. Center)

Dr. Rosann P. Sidener

Business Manager: Mr. Terence S. Phillips

Treasurer: Ms. Pamela Davis

Community School Assistant Principal: Ms. Acquanetta Buggs

Community School Program Manager: Mr. Gregory Kelley

Community School Secretary: Ms. Latoya Adams

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--		\$ 46,879.66
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>39,809.25</u>
TOTAL			<u><u>\$ 86,688.91</u></u>

AUDIT OPINION

The internal funds and purchasing credit card records were properly maintained. In addition, payroll procedures were generally adhered to; and controls over the review and approval of the Authorized Applications for Employees by Locations Report were complied with. A physical inventory of property items with an individual cost of \$1,000 or more is currently in progress and will be reported at a later date. 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.

ACCESS CENTER IV  
 SCHOOL - 7791 BOOKER T. WASHINGTON S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	8,685.20	53,854.87	67,886.78	10,133.48	4,786.77
MUSIC	2,170.26	7,799.00	8,957.95	469.54	1,480.85
CLASSES AND CLUBS	18,812.00	85,534.90	84,611.80	4,427.73	24,162.83
TRUST	13,534.33	100,171.41	105,713.41	11,713.42	19,705.75
PROPERTY DEPOSITS	691.96	28.00	680.00	.00	39.96
SCHOOL STORE	783.81	.00	.00	783.81-	.00
INSTRUCTIONAL AIDS	2,353.43	5,584.00	5,928.86	82.16	2,090.73
GENERAL	3,569.02	55,402.53	12,327.06	25,987.67-	20,656.82
INSTRUCTIONAL MATE	7,183.03	24,267.42	28,366.02	.00	3,084.43
COMMUNITY SCHOOL	874.68	6,920.80	7,512.69	.00	282.79
PRODUCTION/SERVICE	689.21	27,220.20	17,456.58	54.85-	10,397.98
TOTAL	59,346.93	366,783.13	339,441.15	.00	86,688.91

CHECKING 46,879.66 INVESTMENTS .00 SBMMF 39,809.25 TOTAL 86,688.91  
 ACCOUNTS PAYABLE .00

**MIDDLE SCHOOLS**

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

PROFILE OF THE SCHOOL\*

Address: 1331 N. W. 46 Street, Miami, Florida 33142

Date School Established: 1964

Grades: 6-8

Principal: Mr. Brian Hamilton

Treasurer: Mr. Alex Dor

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Union Planters Bank, N. A.	--	--	\$ 2,042.79
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>29,950.24</u>
TOTAL			<u>\$ 31,993.03</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.

\* School Improvement Zone school.

ACCESS CENTER IV  
 SCHOOL - 6011 ALLAPATTAH MIDDLE SCHO

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
ATHLETICS	.00	.00	340.00	340.00	.00
MUSIC	807.32	778.00	728.25	.00	857.07
CLASSES AND CLUBS	8,145.80	13,619.90	15,609.65	631.84	6,787.89
TRUST	9,859.70	12,112.39	18,348.21	1,925.02	5,548.90
PROPERTY DEPOSITS	1,139.70	.00	.00	.00	1,139.70
INSTRUCTIONAL AIDS	577.71	260.00	252.79	.00	584.92
GENERAL	7,638.10	4,091.79	3,780.29	1,396.86-	6,552.74
INSTRUCTIONAL MATE	13,447.86	10,036.96	11,463.01	1,500.00-	10,521.81
TOTAL	41,616.19	40,899.04	50,522.20	.00	31,993.03

CHECKING	2,042.79	INVESTMENTS	.00	SBMMF	29,950.24	TOTAL	31,993.03
			ACCOUNTS PAYABLE		.00		

GEORGE W. CARVER MIDDLE SCHOOL  
AUDIT REPORT  
FOR THE 2004-05 FISCAL YEAR  
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE SCHOOL

Address: 4901 Lincoln Drive, Coral Gables, Florida 33133

Date School Established: 1924

Grades: 6-8

Principal: Ms. Libia A. Gonzalez

Treasurer: Ms. Vilma Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 8,738.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>42,794.68</u>
TOTAL			<u><u>\$ 51,532.75</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 IV  
 SCHOOL - 6071 G. W. CARVER MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	497.00	497.00	.00
MUSIC	.00	546.00	510.00	.00	36.00
CLASSES AND CLUBS	4,084.48	22,655.25	19,981.12	.00	6,758.61
TRUST	16,827.84	24,074.30	23,413.47	1,145.26	18,633.93
INSTRUCTIONAL AIDS	.00	508.00	.00	.00	508.00
GENERAL	12,952.93	10,756.82	9,175.81	1,642.26-	12,891.68
INSTRUCTIONAL MATE	11,809.48	6,944.66	6,049.61	.00	12,704.53
TOTAL	45,674.73	65,485.03	59,627.01	.00	51,532.75

CHECKING	8,738.07	INVESTMENTS	.00	SBMMF	42,794.68	TOTAL	51,532.75
			ACCOUNTS PAYABLE		.00		



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

PROFILE OF THE SCHOOL\*

Address: 6101 N. W. Second Avenue, Miami, Florida 33127

Date School Established: 1914

Grades: 6-8

Principal: Dr. Onetha A. Gilliard

Treasurer: Mr. Michael Strozier, Jr.

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 9,305.34
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>16,699.95</u>
TOTAL			<u><u>\$ 26,005.29</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.

\* School Improvement Zone school.

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. 72

ACCESS CENTER IV  
 SCHOOL - 6481 MIAMI EDISON MIDDLE SC

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC	654.27	196.00	470.00	.00	380.27
CLASSES AND CLUBS	12,256.38	12,938.29	15,834.64	2,516.27-	6,843.76
TRUST	5,474.92	18,963.87	17,953.89	88.60	6,573.50
PROPERTY DEPOSITS	10.00	.00	.00	.00	10.00
INSTRUCTIONAL AIDS	2,228.92	288.00	79.00	.00	2,437.92
GENERAL	927.34	4,966.73	4,903.22	2,427.67	3,418.52
INSTRUCTIONAL MATE	5,415.00	7,152.10	6,225.78	.00	6,341.32
TOTAL	26,966.83	44,504.99	45,466.53	.00	26,005.29

CHECKING	9,305.34	INVESTMENTS	.00	SBMMF	16,699.95	TOTAL	26,005.29
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 5801 Augusto Street, Coral Gables, Florida 33146

Date School Established: 1921

Grades: 6-8

Principal: Ms. Jo Anne D. Gans

Treasurer: Ms. Arlene Morton

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Metro Bank	--	0.05	\$ 24,919.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>24,771.09</u>
TOTAL			<u><u>\$ 49,690.50</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 IV  
 SCHOOL - 6741 PONCE DE LEON MIDDLE S

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	645.00	677.00	32.00
MUSIC	723.80	.00	585.49	.00	138.31
CLASSES AND CLUBS	21,106.84	38,640.94	37,461.34	671.58	22,958.02
TRUST	24,221.04	55,789.53	68,596.26	2,548.03-	8,866.28
PROPERTY DEPOSITS	238.66	97.50	.00	.00	336.16
INSTRUCTIONAL AIDS	4,232.89	3,574.00	2,664.13	.00	5,142.76
GENERAL	4,129.85	5,975.91	6,405.80	1,199.45	4,899.41
INSTRUCTIONAL MATE	3,820.10	21,640.56	18,143.10	.00	7,317.56
TOTAL	58,473.18	125,718.44	134,501.12	.00	49,690.50

CHECKING	24,919.41	INVESTMENTS	.00	SBMMF	24,771.09	TOTAL	49,690.50
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 1950 S. W. 19 Street, Miami, Florida 33145

Date School Established: 1926

Grades: 6-8

Principal: Ms. Lourdes F. Delgado

Treasurer: Ms. Teresa M. Gutierrez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 15,303.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>17,341.06</u>
TOTAL			<u>\$ 32,644.89</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 IV  
 SCHOOL - 6841 SHENANDOAH MIDDLE SCHO

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
ATHLETICS	.00	.00	255.00	255.00	.00
MUSIC	2,878.80	16,173.25	14,677.14	93.00-	4,281.91
CLASSES AND CLUBS	19,736.42	42,926.71	53,494.99	370.69-	8,797.45
TRUST	5,732.21	96,413.06	98,923.76	2,105.72	5,327.23
PROPERTY DEPOSITS	13.75	.00	.00	.00	13.75
INSTRUCTIONAL AIDS	1,502.63	4,700.00	4,636.46	.00	1,566.17
GENERAL	3,692.05	7,850.53	6,987.17	1,897.03-	2,658.38
INSTRUCTIONAL MATE	27.81	21,163.96	11,191.77	.00	10,000.00
TOTAL	33,583.67	189,227.51	190,166.29	.00	32,644.89

CHECKING	15,303.83	INVESTMENTS	.00	SBMMF	17,341.06	TOTAL	32,644.89
			ACCOUNTS PAYABLE	.00			

**ADULT/VOCATIONAL EDUCATION CENTERS**

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

PROFILE OF THE CENTER

Address: 450 Bird Road, Coral Gables, Florida 33146

Date Center Established: 1974

Principal: Dr. Fred D. Pullum

Treasurer: Ms. Caridad Reboyro

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
City National Bank of Florida	--	0.10	\$ 33,873.42
Credit Card Account:			
SunTrust Bank	--	--	1,574.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>349,142.81</u>
TOTAL			<u>\$ 384,591.06</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 - 7072 CORAL GABLES SR ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	57,023.70	17,073.31	12,785.38	197.40-	61,114.23
SCHOOL STORE	170,448.34	57,589.92	40,177.36	217.44	188,078.34
INSTRUCTIONAL AIDS	26,922.32	.00	.00	.00	26,922.32
GENERAL	96,044.37	7,231.42	8,713.71	177.00	94,739.08
INSTRUCTIONAL MATE	7,901.10	3,089.22	1,061.48	197.04-	9,731.80
ADULT EDUCATION	15.00	4,823.00	4,838.00	.00	.00
COMMUNITY SCHOOL	10,505.29	21,935.00	28,435.00	.00	4,005.29
TOTAL	368,860.12	111,741.87	96,010.93	.00	384,591.06

CHECKING 35,448.25 INVESTMENTS .00 SBMMF 349,142.81 TOTAL 384,591.06  
 ACCOUNTS PAYABLE .00

LINDSEY HOPKINS TECHNICAL EDUCATION CENTER  
AUDIT REPORT  
FOR THE 2004-05 FISCAL YEAR  
JULY 1, 2004 THROUGH JUNE 30, 2005

PROFILE OF THE CENTER

Address: 750 N.W. 20<sup>th</sup> Street, Miami, Florida 33127

Date Center Established: 1970

Principal: Ms. Rosa D. Borgen

Business Managers: Mr. James Sohnleitner (Through January 2005)  
Ms. Tangel Morris

Treasurers: Ms. Druscilla Sears (Through December 2005)  
Ms. Savarda Farrington

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
City National Bank of Florida	--	0.10	\$ 6,794.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>645,988.60</u>
TOTAL			<u><u>\$652,782.74</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; 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.

LINDSEY HOPKINS TECHNICAL EDUCATION 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	\$ 200,391.58	\$ 121,173.07	\$ 318,711.45	\$ (1,155.28)	\$ 1,697.92
TRUST	34,566.42	255,210.17	231,527.62	42,339.37	100,588.34
SCHOOL STORE (1)	155,471.25	171,574.70	121,844.67	4,104.52	209,305.80
GENERAL	130,115.03	142,132.20	123,710.43	(64,419.98)	84,116.82
INSTRUCTIONAL MAT. & SUPP.	13,000.00	27,351.73	30,928.49	(2,851.40)	6,571.84
ADULT EDUCATION	-	1,340,561.11	1,342,776.67	2,215.56	0.00
COMMUNITY SCHOOL	100.00	1,920.00	1,920.00	-	100.00
FOOD SERVICE (2)	135,258.13	217,747.87	233,496.97	16,555.96	136,064.99
PRODUCTION SHOPS	92,880.91	54,540.94	36,296.07	3,211.25	114,337.03
TOTAL	<u>\$ 761,783.32</u>	<u>\$ 2,332,211.79</u>	<u>\$ 2,441,212.37</u>	<u>\$ (0.00)</u>	<u>\$ 652,782.74</u>

**Notes:**

(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).

LINDSEY HOPKINS TECHNICAL EDUCATION 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	\$ 208,994	\$ 162,562
COST OF SALES		
Beginning Inventory	40,817	49,489
Purchases	<u>180,974</u>	<u>130,243</u>
Total Inventory Available for Sale	221,791	179,732
Less: Ending Inventory	<u>49,489</u>	<u>47,866</u>
TOTAL COST OF SALES	<u>172,302</u>	<u>131,866</u>
GROSS PROFIT (1)	<u>36,692</u>	<u>30,696</u>
OPERATING EXPENSES (2)	<u>394</u>	<u>359</u>
NET INCOME (LOSS)	<u><u>\$ 36,298</u></u>	<u><u>\$ 30,337</u></u>

**Notes:**

- (1) The school store includes the sales and purchases of textbook and other school supplies.
- (2) These amounts do not include operating salaries and related employee benefits, which are funded through the regular budgetary process.

LINDSEY HOPKINS TECHNICAL EDUCATION CENTER      EXHIBIT C  
STATEMENT OF NET INCOME (LOSS)--FOOD SERVICE PROGRAM  
JULY 1, 2004 THROUGH JUNE 30, 2005  
(COMPARED TO THE 2003-2004 FISCAL YEAR)

	<u>2003-04</u>	<u>2004-05</u>
TOTAL SALES	\$ 279,642	\$ 234,098
 COST OF SALES		
Beginning Inventory	22,618	20,775
Purchases	<u>212,735</u>	<u>167,226</u>
Total Inventory Available for Sale	235,353	188,001
Less: Ending Inventory	<u>20,775</u>	<u>17,749</u>
TOTAL COST OF SALES	<u>214,578</u>	<u>170,252</u>
GROSS PROFIT	<u>65,064</u>	<u>63,846</u>
 OPERATING EXPENSES		
Cleaning Supplies	6,597	8,087
Employee and Student Meals	24,764	22,387
Paper Supplies	27,063	28,811
Spoilage	-	5,534
Miscellaneous Expenses	<u>1,816</u>	<u>1,452</u>
TOTAL OPERATING EXPENSES	<u>60,240</u>	<u>66,271</u>
NET INCOME (LOSS)*	<u>\$ 4,824</u>	<u>\$ (2,425)</u>

**Notes:**

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

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

PROFILE OF THE CENTER

Address: 1751 N. W. 36 Street, Miami, Florida 33142

Date Center Established: 1960

Principal: Ms. Judy P. Hunter

Treasurer: Ms. Tamiko Jackson

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	\$ 8,296.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>12,190.59</u>
TOTAL			<u>\$ 20,486.66</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.

SCHOOL - 7342 MIAMI JACKSON ADULT VOCATIONAL/ADULT

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----
TRUST	17,099.88	14,076.86	29,418.07	2,500.00	4,258.67
SCHOOL STORE	3,747.12	913.53	511.41	734.24	4,883.48
INSTRUCTIONAL AIDS	11,708.82	14,396.00	17,924.83	2,500.00-	5,679.99
GENERAL	1,106.61	271.08	1,034.81	.00	342.88
INSTRUCTIONAL MATE	5,000.00	17,311.89	16,577.65	734.24-	5,000.00
ADULT EDUCATION	.00	3,921.00	3,921.00	.00	.00
COMMUNITY SCHOOL	514.82	.00	211.18	.00	303.64
PRODUCTION/SERVICE	18.00	.00	.00	.00	18.00
TOTAL	39,195.25	50,890.36	69,598.95	.00	20,486.66

CHECKING	8,296.07	INVESTMENTS	.00	SBMMF	12,190.59	TOTAL	20,486.66
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE CENTER

Address: 2450 S.W. First Street, Miami, Florida 33135

Date Center Established: 1956

Principal: Ms. Gilda M. Santalla

Treasurer: Mr. Jose V. Sanchez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/05</u>
Checking Account:			
Wachovia Bank, N. A.	--	1.37	\$ 36,078.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	3.25	<u>68,093.53</u>
TOTAL			<u><u>\$ 104,172.29</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.



SCHOOL - 7462 MIA SENIOR ADULT VOCATIONAL/ADULT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST	49,488.98	25,021.37	27,923.38	2,661.66-	43,925.31
SCHOOL STORE	37,018.00	40,757.54	31,533.65	6,288.25-	39,953.64
INSTRUCTIONAL AIDS	292.00	1,757.00	10.00	.00	2,039.00
GENERAL	6,038.79	3,001.98	14,822.87	9,567.05	3,784.95
INSTRUCTIONAL MATE	13,324.25	54,247.83	52,103.27	1,095.09-	14,373.72
ADULT EDUCATION	.00	85,424.50	85,424.50	.00	.00
COMMUNITY SCHOOL	.00	875.00	875.00	.00	.00
PRODUCTION/SERVICE	.00	95.67	477.95	477.95	95.67
TOTAL	106,162.02	211,180.89	213,170.62	.00	104,172.29

CHECKING 36,078.76 INVESTMENTS .00 SBMMF 68,093.53 TOTAL 104,172.29  
 ACCOUNTS PAYABLE .00

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**Miami-Dade County Public Schools**  
*giving our students the world*