

INTERNAL AUDIT REPORT

**AUDIT OF THE INTERNAL FUNDS
OF REGION CENTER III ELEMENTARY SCHOOLS**

MARCH 2005



OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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**AUDIT OF THE INTERNAL FUNDS
OF REGION CENTER III ELEMENTARY SCHOOLS
MARCH 2005**

**AUDIT COMMITTEE MEETING
MARCH 15, 2005**

**SCHOOL BOARD MEETING
APRIL 13, 2005**

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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March 8, 2005

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of the internal funds of 29 elementary schools from Region Center III and four additional elementary schools that formerly reported to Region Center III but currently report to the School Improvement Zone. The audit period was one fiscal year ended June 30, 2004. The four Improvement Zone schools are included in this report because they were Region Center III schools during the audit period.

The audits at these schools included a review of internal funds, property, and payroll records. We also reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. A review of the Procurement Credit Card Program was performed at seven schools, while food service records and procedures were reviewed at four schools. In addition, the most current "Authorized Applications for Employees by Locations Report" was reviewed at six schools. The physical inventories of property are included for all 33 elementary schools in this report, as well as an analysis of property losses missing through the Plant Security Report Process.

Our audits disclosed that 31 of the 33 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools, there were audit exceptions in the areas of internal funds and payroll. Our review of the Procurement Credit Card Program, food service, and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. The physical inventory results showed that, except for one school where an item was reported as "unlocated", the other 32 schools were in compliance with the prescribed procedures related to property. Property reported missing through the Plant Security Report process was insignificant.

The findings noted in this report were discussed with the appropriate Region Center and District staffs and the principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its March 15, 2005 meeting and to the School Board at its April 13, 2005 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of the internal funds of 29 elementary schools from Region Center III and four additional elementary schools that formerly reported to Region Center III but currently report to the School Improvement Zone. The audit period was one fiscal year ended June 30, 2004. Although the reporting lines for four of these schools changed from Region Center III to the School Improvement Zone, as result of the establishment of the School Improvement Zone in August 2004, we included them in this report because they were part of the Region III schools during the entire 2003-04 fiscal year.

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 Procurement Credit Card Program at seven schools; (5) review of food service procedures at four schools; and (6) review of the "Authorized Applications for Employees by Locations Report" at six schools.

Financial Statements and Internal Control over Financial Reporting

The financial statements of 32 of the 33 schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting. However, in our opinion, for Holmes Elementary, except for the effects of not properly collecting funds and not properly documenting collection efforts, the financial statement presents fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting.

As of June 30, 2004, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools, except for the conditions noted at Holmes Elementary, as discussed in the individual audit report and in the Summary section below.

Summary of Audit Findings

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at 31 of the 33 schools in this report (See Schedule on page 10).
- **We commend the administration and staff of these schools, as well as Region Center III and District staffs, for supporting the schools' efforts to strive for excellence in this area.**

Internal Funds

- At Holmes Elementary, the Region Center III office reported an incident to M-DCPS Police alleging that not all funds collected for the Parents as First Teachers Program (PAFT) had been received. Our review of the program corroborated a difference between potential revenues and collections posted to the account. Also, program records were inadequate and funds collected by the staff members in charge of the program were apparently submitted to the bookkeeper for deposit in June, 2004. The incident was reviewed administratively by the Office of Professional Standards and the staff members responsible for the collections are no longer at this school (Page 17). The school administration concurred with our findings. See responses from senior management on pages 13-16; and responses from the school administration on pages 21-24.
- **We recommend that Region Center III and District staffs closely monitor the adherence to the procedures in the new Manual of Internal Fund Accounting¹ to prevent recurrence of these findings.**

Payroll

- At Eugenia B. Thomas Elementary, several hourly paid employees had either over-reported or under-reported hours on the Final Rosters, while a few daily paid employees were reported present on the Final Rosters when out on leave. Also, several employees were reported days or hours on the Final Rosters that were not documented on the Daily Payroll Attendance Sheets; and individual leave cards were not presented for audit. Many of these errors were from a payroll reported early because of a holiday; however, the school had not corrected the errors. Corrections were made at the request of the auditor (Page 25). The administration concurred with our findings. See responses from senior management on pages 13-16; and responses from the school administration on pages 28-30.
- **We recommend that Region Center III and District staffs closely monitor adherence to the procedures in the Payroll Processing Procedures manual to prevent recurrence of these findings.**

¹At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a new Manual of Internal Fund Accounting under the final approval to amend School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 3D-1.061, and to repeal School Board Rule 6Gx13- 3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-2004 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the new Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-2005 fiscal year.

Property

- o Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 33 schools. Results indicated that 32 of the 33 schools were in compliance with property procedures and there were “no unlocated” items. Approximately \$14.5 million was inventoried at these schools with only one item with a cost of \$2,226 and a depreciated value of zero reported at Lorah Park Elementary (Page 11). In addition, property losses reported through the Plant Security Report process showed 12 items at a cost of \$17,714 and a depreciated value of \$4,122 reported missing at seven schools (Page 12).

Procurement Credit Card Program

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

Food Service

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

Data Security Quarterly Management Report And Approval Review

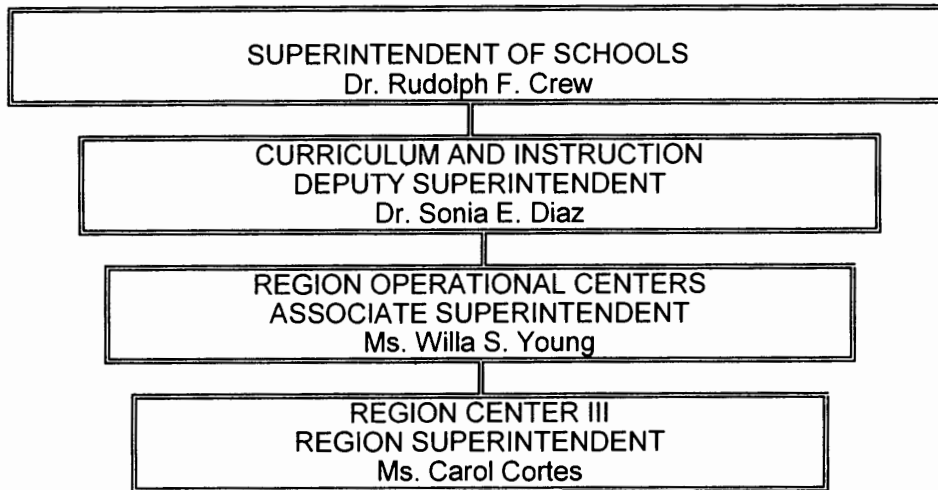
- o Our review of the “Authorized Applications for Employees by Locations Report” at six schools disclosed that the reports were signed by the principals to indicate that employees were properly authorized to access certain computer applications; and the computer application that allows for academic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

BACKGROUND

Internal funds are monies collected and expended within a school which are used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities and other purposes consistent with the school program as established and approved 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. Internal funds which are temporarily idle shall, as required by law, be invested with designated depositories pursuant to policies of the School Board using any medium of investment of public funds, and may not exceed insurance protection or other legal collateral limits provided for such public funds. Some of the schools invested their idle funds in such designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The investments in the MDCPS-Money Market Pool Fund were made with an open-end maturity in that the funds remain invested and are accessible to the schools upon demand. The interest rate as of June 30, 2004 was 1.86%. The principal of each individual school, and his/her staff, are charged with the responsibility of performing the actual internal accounting functions in accordance with the Manual of Internal Accounting.

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

The Office of Management and Compliance Audits has performed the audits of the internal funds accounts at 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 that, "The School Board shall...provide for an annual audit of internal funds by a person certified by the State Board of Accountancy as a certified public accountant or a public accountant, or qualified internal auditing staff employed by the board. The auditor shall submit a signed, written report to the school board covering internal funds which shall include any notations of any failure to comply with requirements of Florida Statutes, State Board Rules and policies of the school board, and commentary as to financial management and irregularities. Such audits shall be presented to the school board while in session and filed as a part of the public record." Emphasis was placed in determining compliance with various Florida Statutes, Board Rules, and particularly, the policies and procedures prescribed by the Manual of Internal Accounting.



REGION CENTER III ADMINISTRATIVE DIRECTOR Mr. Robert L. Kalinsky	
<u>School</u>	<u>Principal</u>
Holmes Elementary*	Ms. Tamme Y. Williams
Eugenia B. Thomas Elementary	Ms. Mayra B. Falcon
Arcola Elementary	Ms. Cecilia Hunter
Banyan Elementary	Ms. Carolyn McCalla
Van E. Blanton Elementary	Dr. Edith C. Hall
Broadmoor Elementary	Ms. Linda Klein
Coral Park Elementary	Ms. Maria F. Nunez
Charles R. Drew Elementary	Dr. Jean E. Teal
Earlington Heights Elementary	Ms. Gretchen H. Williams
Lillie C. Evans Elementary	Ms. Thelma T. Stinson
Everglades Elementary	Dr. Doylene N. Tarver
Benjamin Franklin Elementary	Ms. Dorothy R. Blake
Charles R. Hadley Elementary	Dr. Felicia D. Gil
Hialeah Elementary	Ms. Carolina F. Naveiras
Dr. Martin L. King Elementary*	Ms. Elisa L. Perez
Lakeview Elementary*	Mr. Jeffrey J. Hernandez
Liberty City Elementary	Ms. Susan H. Keye
Lorah Park Elementary	Ms. Mattye Jones
Dr. H. W. Mack/West Little River El.*	Ms. Reva A. Vangates
Carrie P. Meek/Westview Elementary	Dr. Rosa R. Simmons
Melrose Elementary	Ms. Cynthia Gracia
Miami Park Elementary	Dr. Henry Crawford
Miami Springs Elementary	Ms. Melanie E. Megias
Olinda Elementary	Ms. Cynthia A. Flanagan
Orchard Villa Elementary	Ms. Pamela Sanders-White
Poinciana Park Elementary	Ms. Kimberley F. Emmanuel
Rockway Elementary	Ms. Debbie F. Saumell
Seminole Elementary	Ms. Rosa R. Nesbitt
John I. Smith Elementary	Ms. Gwendolyn C. Hines
South Hialeah Elementary	Dr. Julio Carrera
Springview Elementary	Dr. Tonya Dillard
E. W. F. Stirrup Elementary	Mr. George Thorpe
Sweetwater Elementary	Mr. Delio G. Diaz

* A Region Center III school during the 2003-04 fiscal year up to July 2004. Effective August 2004, this school became an Improvement Zone school. As part of this reorganization, it currently reports to School Improvement Zone Operations, under the administration of Dr. Irving Hamer, Deputy Superintendent, School Improvement.

OBJECTIVE, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2004-05 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2004, of the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the administration. Our responsibility is to express an opinion on these financial statements based on our audits.

The objectives of our audits were to:

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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, 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. An audit also includes assessing the accounting principles used and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Internal Control over Financial Reporting

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 determined that control policies and procedures were placed in operation by the school administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2004.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Accounting, which contains the procedures established to control the use of the internal funds. **The internal control environment at the schools is characterized by a lack of segregation of incompatible accounting duties, which are performed by the bookkeeper/treasurer that include 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.** A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the school's financial records and cash receipts and disbursements may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control components that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Because of inherent limitations in any internal control, errors or irregularities may occur and not be detected.

Compliance

In addition to the procedures performed for our audits of the financial statements of the schools, we tested compliance with selected policies and procedures prescribed by the Manual of Internal Accounting.

OTHER FUNCTIONS REVIEWED

In addition to the audit of the internal funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the following activities:

Payroll

A review of selected payroll procedures **currently in effect** was conducted 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. The internal controls over this function, as well as payroll records were reviewed and evaluated to assure the existence of adequate controls.

Property

To verify compliance with the Manual of Property Control Procedures, an inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools. In order to establish reporting parameters and afford the schools some latitude in monitoring their assets, an inventory threshold was established as a baseline for reporting "unlocated" property. The threshold value is based on ***one-third of one percent (0.33%) of the original cost of the assets of the particular school being audited.*** If the aggregate value of the unlocated items at any school was below this threshold, the school was reported as having "no unlocated" items. The District administration, however, requires follow-up on all unlocated items.

Procurement Credit Card Program

To determine compliance with the Procurement Credit Card Program Policies & Procedures Manual, a review of the procurement credit card records and procedures **currently in effect** was made at **selected** schools. The internal controls over this program, as well as procurement credit card reconciliations and expenditure records were reviewed and evaluated to assure the existence of adequate controls and the proper disbursement of funds through this process.

Food Service

To determine compliance with the Food and Nutrition Procedures Manual, a review of the food service records and procedures was made at **selected** schools. The applications for the **2004-05 school year** for free and reduced price meals submitted by the students were reviewed to verify the students' eligibility, as well as the random sample verification of income required by the federal government. Cash collection procedures were also reviewed and evaluated to assure the existence of adequate controls.

Data Security Quarterly Management Report and Approval Review

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. We reviewed these reports 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.

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

SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of items	At Cost	At Deprec. Value		
Holmes Elementary	431	\$ 580,449	None			2	\$ 2,493
Eugenia B. Thomas Elementary	404	532,110	None			None	
Arcola Lake Elementary	268	370,651	None			None	
Banyan Elementary	211	322,834	None			None	
Van E. Blanton Elementary	347	467,226	None			None	
Broadmoor Elementary	280	315,439	None			None	
Coral Park Elementary	281	368,578	None			None	
Charles R. Drew Elementary	231	327,244	None			None	
Earlington Heights Elementary	339	386,080	None			None	
Lillie C. Evans Elementary	289	419,767	None			None	
Everglades Elementary	494	773,005	None			None	
Benjamin Franklin Elementary	317	448,879	None			None	
Charles R. Hadley Elementary	514	712,827	None			None	
Hialeah Elementary	341	488,800	None			None	
Dr. Martin L. King Elementary	154	176,345	None			None	
Lakeview Elementary	317	461,484	None			None	
Liberty City Elementary	328	481,372	None			2	\$ 5,046
Lorah Park Elementary	285	405,225	1	\$ 2,226	\$ -	None	
Dr. Henry W. Mack/West Little River Elementary	291	422,338	None			None	
Carrie P. Meek/ Westview Elementary	329	516,577	None			None	
Melrose Elementary	301	369,606	None			None	
Miami Park Elementary	291	442,744	None			None	
Miami Springs Elementary	285	406,743	None			None	
Olinda Elementary	229	281,281	None			None	
Orchard Villa Elementary	424	619,353	None			None	
Poinciana Park Elementary	244	342,165	None			None	
Rockway Elementary	252	320,704	None			None	
Seminole Elementary	233	326,278	None			None	
John I. Smith Elementary	444	639,362	None			None	
South Hialeah Elementary	315	441,263	None			None	
Springview Elementary	207	294,250	None			None	
E.W.F. Stirrup Elementary	358	500,741	None			None	
Sweetwater Elementary	328	493,581	None			None	
TOTAL	10,362	\$ 14,455,301	1	\$ 2,226	\$ -	4	\$ 7,539

PROPERTY SCHEDULES

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

School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total Per School	AREA OF FINDING	Total Per School	AREA OF FINDING
Holmes Elementary ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾	17	1	• PAFT (PreK Prg.)	None	
Eugenia B. Thomas Elementary ⁽²⁾⁽³⁾⁽⁵⁾	25	1	• Payroll	None	
Arcola Elementary	31	None		1	• Fundraising
Banyan Elementary	33	None		None	
Van E. Blanton Elementary	35	None		None	
Broadmoor Elementary	37	None		None	
Coral Park Elementary	39	None		None	
Charles R. Drew Elementary	41	None		2	• Prenumb. Inventory • Fundraising
Earlington Heights Elementary	43	None		None	
Lillie C. Evans Elementary	45	None		None	
Everglades Elementary ⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾	47	None		1	• Material Tickets
Benjamin Franklin Elementary ⁽⁴⁾	49	None		2	• Fin. Management • Payroll
Charles R. Hadley Elementary	51	None		None	
Hialeah Elementary	53	None		None	
Dr. Martin L. King Elementary ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾	55	None		None	
Lakeview Elementary ⁽¹⁾⁽²⁾⁽³⁾⁽⁵⁾	57	None		None	
Liberty City Elementary	59	None		None	
Lorah Park Elementary	61	None		None	
Dr. H. W. Mack/W. Little River El. ⁽¹⁾⁽²⁾⁽³⁾⁽⁵⁾	63	None		1	• Disbursements
Carrie P. Meek/Westview El.	65	None		None	
Melrose Elementary	67	None		None	
Miami Park Elementary	69	None		None	
Miami Springs Elementary	71	None		None	
Olinda Elementary	73	None		None	
Orchard Villa Elementary	75	None		None	
Poinciana Park Elementary	77	None		None	
Rockway Elementary	79	None		None	
Seminole Elementary	81	None		None	
John I. Smith Elementary	83	None		None	
South Hialeah Elementary	85	None		1	• Community School
Springview Elementary	87	None		None	
E. W. F. Stirrup Elementary	89	None		2	• Fin. Management • Receipts/Deposits
Sweetwater Elementary ⁽³⁾	91	None		None	
TOTAL		2		10	

Notes:

- (1) School Improvement Zone Schools (4 schools).
- (2) Change in Principal at this school since prior year audit (6 schools).
- (3) Procurement Credit Card Program records and procedures were reviewed at this school (7 schools).
- (4) Food service records and procedures were reviewed at this school (4 schools).
- (5) "Authorized Applications for Employees by Locations" Report was reviewed at this school (6 schools).

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

SCHOOLS	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)		Total Depreciated Value
				Computers	Other	
Arcola Lakes Elementary	1	3	\$ 4,174	\$ 4,174		\$ 172
Coral Park Elementary	1	1	1,261	1,261		651
Earlington Heights Elementary	1	1	1,125	1,125		37
Lakeview Elementary	2	3	4,573	3,485	\$ 1,088	990
Liberty City Elementary	1	1	1,038	1,038		0
Poinciana Park Elementary	2	2	2,498	1,248	1,250	2,272
Sweetwater Elementary	1	1	3,045	3,045		0
TOTAL	9	12	\$ 17,714	\$ 15,376	\$ 2,338	\$ 4,122

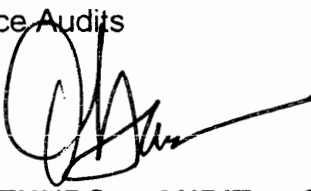
Note: Schools with no property reported missing through the Plant Security Report process are excluded from this schedule.

RESPONSES FROM SENIOR MANAGEMENT

MEMORANDUM

March 7, 2005

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

FROM: Irving Hamer, Deputy Superintendent
School Improvement 

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF HOLMES
ELEMENTARY SCHOOL**

Please find attached the audit response for Holmes Elementary School for 2003-2004. The principal has indicated the immediate corrective actions taken and what preventative monitoring strategies would take place in the event the program is reinstated at the school.

I concur with the plan that the principal has provided and this office will continue the practice of monitoring the ongoing actions of the principal to prevent and eliminate audit exceptions in internal funds.

IH/RLH:sr
M211

cc: Dr. Ronnie L. Hunter
Dr. Ana Maria Lopez-Ochoa
Ms. Tamme Williams

MEMORANDUM

March 1, 2005

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

From:  Sonia E. Diaz, Deputy Superintendent
Curriculum and Instruction

**SUBJECT: RESPONSE TO 2003-2004 INTERNAL FUNDS AUDITS
FOR REGION III ELEMENTARY SCHOOLS**

The responses to the internal funds audits conducted for the 2003-2004 fiscal year by the Office of Management and Compliance Audits at the following elementary schools are attached:

- √ Holmes Elementary School
- √ Eugenia B. Thomas Elementary School

The Region Superintendent will provide assistance to the affected personnel at these schools. This office will monitor the ongoing actions of the administrators at these locations and Region III in order to prevent future audit exceptions.

SED/pag
Attachments
M134

MEMORANDUM

February 25, 2005
WSY#M145/2004-2005

To: Dr. Sonía E. Diaz, Deputy Superintendent
Curriculum and Instruction

From: Willa S. Young, Associate Superintendent
Regional Operations

**SUBJECT: INTERNAL FUNDS AUDIT RESPONSES REGION III
ELEMENTARY SCHOOLS**

Attached are the responses to the internal funds audits conducted for the 2003-2004 fiscal year at the following elementary schools in Region III:

- √ Holmes Elementary School
- √ Eugenia B. Thomas Elementary

I will continue to assist the Region Superintendent provide support to the affected personnel at these schools. This office will monitor the ongoing actions of administrators at the Region and at these schools to prevent future audit exceptions in the areas cited and all other areas of internal funds.

WSY/pag
Attachments

cc: Ms. Carol Cortes

REGION CENTER III

MEMORANDUM

February 23, 2005
CC#234/2004-2005
305-883-0403

TO: Ms. Willa S. Young, Associate Superintendent
Regional Operations

FROM: Carol Cortes, Region Superintendent
Region Center III

SUBJECT: **RESPONSE TO 2003-2004 SCHOOL YEAR INTERNAL FUNDS
AUDITS FOR HOLMES ELEMENTARY SCHOOL AND EUGENIA B.
THOMAS ELEMENTARY SCHOOLS**

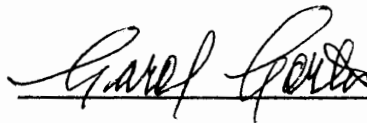
Please find enclosed the response to the internal funds audit conducted for the 2003-2004 school year for Holmes Elementary School and E.B. Thomas Elementary School. Attached, you will find a memorandum from the following principals addressing the audit exceptions for their respective schools:

- Dr. Lillian Cooper, Principal on Special Assignment Region Center III, former principal of Holmes Elementary School during the 2003-2004 audit year.
- Ms. Mayra Falcon, Principal of Eugenia B. Thomas Elementary School.

Ms. Falcon has implemented corrective and preventative strategies in response to the cited audit exception in payroll. Dr. Cooper's response to the cited audit exception addresses what actions she would take if this type of paid pre-k program was under her supervision in the future.

Throughout the 2004-2005 school year, Ms. Falcon will put a system in place to monitor and review payroll on a bi-weekly basis. Ms. Falcon will meet with the payroll clerk and selected school staff to monitor compliance and ensure supporting documentation is maintained. Dr. Cooper will review appropriate internal accounting procedures to ensure compliance with collecting, receipting, and depositing of funds. Both principals will confer with the Management Support Director to maintain compliance with all guidelines found in the **new Manual of Internal Fund Accounting**.

I will continue to work with Ms. Falcon and Dr. Cooper to promote efficient fiscal practices. Should you have any questions, please contact me at 305-883-0402.



CC

CC/RK:cp
Attachments

cc: Mr. Jose Montes de Oca
Mr. Robert Kalinsky
Dr. Lillian Cooper
Ms. Mayra Falcon

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL*

Address: 1175 N. W. 67 Street, Miami, Florida 33150

Date School Established: 1949

Grades: PK-5

Principal During Audit Period: Dr. Lillian Cooper (Through August 2004; presently Principal on Special Assignment at Region Center III Office)

Current Principal: Ms. Tamme Y. Williams

Bookkeepers: Ms. Naanungau Griffin (Through September 2003)
 Ms. Lucenda Roper

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 3,828.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,988.08</u>
TOTAL			<u><u>\$ 7,816.38</u></u>

*School Improvement Zone School.

HOLMES ELEMENTARY SCHOOL (Continued)

AUDIT EXCEPTION

Parents As First Teachers Program (PAFT)

1. In September 2004, the Region Center III office reported an incident to M-DCPS Police alleging that not all funds collected for the PAFT program had been received at the school. Our review of this program disclosed the following discrepancies:
 - a. There was a difference of \$2,913 between potential revenues of \$5,396 and posted collections of \$2,483. This difference represented those fees that were not collected from the program participants between November 3, 2003 and June 9, 2004; however, school efforts to collect unpaid fees were not documented. Recaps of Collection showed that fee collections began in February 2004. According to the PAFT program guidelines, fees were to be collected beginning on November 10, 2003.
 - b. According to the bookkeeper, all program fees collected were not submitted to her for deposit until June 11, 2004. Also, official receipts were not issued for program fees collected.
 - c. Some registration cards were not available for audit and those presented were incomplete and did not provide any payment record information.
 - d. Student attendance rosters were not available for audit.

The incident was reviewed administratively by the Office of Professional Standards and the school. The allegation of failure to adhere to the guidelines and procedures for collecting and submitting fees for the PAFT program was substantiated. Administrative actions were taken by the school administration regarding the staff members responsible for receiving the collections, who are no longer working at the school. Section 3-2 of the Manual of Internal Accounting and Section II Chapter 2 of the new Manual of Internal Fund Accounting, and guidelines promulgated by the Division of Early Childhood Programs – Parents As First Teachers (PAFT) established the procedures for maintaining records and collecting fees. This program is no longer in operation; however, we recommend compliance with established procedures if this program is reinstated at this school.

OTHER COMMENTS

Internal Funds

Except for the effects of not properly collecting funds and not properly documenting collection efforts, as discussed in the preceding paragraphs, the financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. As indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the Manual of Internal Accounting, which establishes the system of internal controls designed by the District administration.

HOLMES ELEMENTARY SCHOOL (Continued)

Procurement Credit Card, Food Service, Property, Payroll, and Data Security Report

There were no significant audit exceptions noted in our review of the procurement credit card, food service, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report.

ACCESS CENTER III

SCHOOL - 2501 HOLMES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	49.03	.00	.00	49.03-	.00
FOURTH GRADE	67.00	.00	.00	67.00-	.00
FIFTH GRADE	1.52	.00	.00	1.52-	.00
CLASSES AND CLUBS	117.55	.00	.00	117.55-	.00
TRUST					
FIELD TRIPS	805.06	.00	.00	.00	805.06
FUND RAISING	7.00	.00	.00	.00	7.00
LIBRARY	472.49	16.95	222.32	52.24	319.36
SPECIAL PURPOSE	731.26	.00	558.00	461.90	635.16
UNCLAIMED STALE-	96.22	.00	96.22	.00	.00
UNITED WAY	.00	697.00	697.00	.00	.00
BOOK FAIR	52.24	551.12	551.12	52.24-	.00
GRANTS 1	.00	2,500.00	2,500.00	.00	.00
TRUST	2,164.27	3,765.07	4,624.66	461.90	1,766.58
GENERAL					
GENERAL FUND	.07	.00	.00	.00	.07
GENERAL MISCELLA	2,400.87	21.75	762.99	117.55	1,777.18
INTEREST	.00	79.09	.00	.00	79.09
SCHOOL PICTURES	.00	2,771.00	1,847.19	461.90-	461.91
GENERAL	2,400.94	2,871.84	2,610.18	344.35-	2,318.25
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,000.00	1,310.36	1,578.81	.00	3,731.55
INSTRUCTIONAL MATE	4,000.00	1,310.36	1,578.81	.00	3,731.55
COMMUNITY SCHOOL					
PRE-K EARLY INTE	.00	2,483.00	2,483.00	.00	.00
COMMUNITY SCHOOL	.00	2,483.00	2,483.00	.00	.00
TOTAL	8,682.76	10,430.27	11,296.65	.00	7,816.38

CHECKING 3,828.30 INVESTMENTS .00 SBMMF 3,988.08 TOTAL 7,816.38
 ACCOUNTS PAYABLE .00

MEMORANDUM

March 1, 2005

TO: Dr. Irving Hamer, Deputy Superintendent
School Improvement

FROM: Tamme Y Williams, Principal
Holmes Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT REPORT OF
HOLMES ELEMENTARY FOR JULY 1, 2003-JUNE 30, 2004**

The principal has reviewed the internal funds audit report for the period of July 1, 2003-June 30, 2004 and has thoroughly discussed the report with the appropriate personnel. Section 3-2 of the Manual of Internal Accounting, Section II Chapter 2 of the **new Manual of Internal Fund Accounting**, and the guidelines promulgated by the Division of Childhood Programs were referred to when the exception was addressed. A meeting was held with the treasurer, teacher, and family intervention specialist to review procedures pertaining to financial management, collection procedures, and record keeping.

The program, **Parents As First Teachers (PAFT)** is no longer in operation at this site. However, as the new administrator at this school site, in the event this program is reinstated, the principal will take an active role in monitoring the PAFT program in order to prevent future audit exceptions. The principal would confer with the School Improvement Operations Business Director and other District staff for support in maintaining compliance with all guidelines.

AUDIT EXCEPTION

Parents as First Teachers (PAFT) Program

1. The principal reviewed, in detail, with the treasurer, the teacher, and the Family Intervention Specialist the appropriate sections of the Manual of Internal Accounting, the **new Manual of Internal Fund Accounting**, and the guidelines in the Division of Childhood Programs. (January 2005)
2. The principal issued written directives to the Teacher and Family Intervention Specialist specifying the proper procedures for fee collections and the steps to be taken in order to properly record payments on student registration cards.

In the event the program is reinstated at the school site, the following strategies will be implemented by the principal to prevent recurrence:

1. The principal would, on a monthly basis, review the student registration cards, fee payment schedules and attendance records of fee paying PAFT students with the treasurer and teacher to ensure that proper procedures are being followed and payments are being made according to the fee payment schedule. Any errors and discrepancies would be corrected immediately.
2. The principal would spot check student registration cards to ensure that the proper fee has been set for each student and that payments are made in a timely manner, record cards are recorded properly, efforts to collect debts are properly documented on the cards, and official receipts are issued.

If you have further questions, please contact me at 305-835-3421.

cc: Dr. Ana Maria Lopez-Ochoa
Mr. Robert Kalinsky
Dr. Ronnie Hunter

MEMORANDUM

February 22, 2005

To: Ms. Carol Cortes, Region Superintendent
Region Center III

From: Dr. Lillian K. Cooper, Principal on Special Assignment
Region Center III

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF HOLMES
ELEMENTARY SCHOOL FOR THE 2003-2004 FISCAL YEAR**

Please be advised that the purpose of this memorandum is to provide a response to the above-mentioned audit period for Holmes Elementary School.

Prior to this administrator's reassignment from Holmes Elementary School, this administrator reviewed the guidelines and procedures as stated in the Division of Early Childhood Programs Parent Assessment and Fee Collection Procedures document and Section 3-2 of the Manual of Internal Accounting with appropriate staff. A copy of this memorandum outlining corrective procedures will be shared with the current bookkeeper of Holmes Elementary School and Section II Chapter 2 of the new Manual of Internal Fund Accounting will be reviewed.

In the event that this principal is assigned to a school site with a similar program in the future, this principal will confer with the appropriate Region Center Business Director, District Business Manager, and other district staff for support in maintaining compliance with all guidelines.

AUDIT EXCEPTION:

Pre-kindergarten Program

The following corrective actions would be implemented in the event this administrator is assigned to a school with a similar program:

- The principal would review in detail appropriate sections of the Division of Early Childhood Programs Parent Assessment and Fee Collection Procedures document as well as the new Manual of Internal Fund Accounting with the bookkeeper, program director, and assistant principal responsible for overseeing the program.
- The principal would direct the bookkeeper, program director, and the assistant principal to collect fees as outlined in the Parent As First Teachers Program (PAFT) guidelines.
- The principal would direct the bookkeeper, assistant principal, and the program director to send correspondence to participants who have not paid

the appropriate fees in a timely manner, document collection efforts on the students' registration cards, and file copies of this correspondence for audit.

- The principal would direct staff to remit collections on a daily basis, obtain a receipt from the bookkeeper, and file with the documentation for the PAFT program.
- The principal would direct staff to complete registration cards according to the PAFT guidelines. Further, staff would be directed to file the registration cards for audit.
- The principal would direct the staff to prepare a report of outstanding balances monthly and a final report at the end of the year to ensure that parents were notified of outstanding obligations and efforts to collect the amounts were documented.
- The principal would direct staff to maintain accurate and complete student attendance rosters and file for audit.

The following preventative strategies would be implemented to avoid a recurrence of the audit exception:

- On a daily basis, the principal would meet with the bookkeeper and review the recap of collections and receipts to ensure that fees were being collected and deposited as per the program guidelines. Discrepancies would be addressed immediately.
- The principal would review the copies of the correspondence sent to participants who had not paid the fees. Follow-up calls would be made to ensure that all participants were being notified of the need to pay fees as outlined in the procedures. Further action would be taken against those participants who did not pay the fees as required.
- On a random basis, the principal would check the student registration cards to ensure that they are correctly completed with payment information and that each participant has a card on file. The principal would also check the student registration cards to ensure that collection efforts were documented on the cards. She would further ensure that these were filed in a safe place for audit. Problems would be addressed immediately.
- The principal, on a monthly basis, would review with staff the attendance rosters for accuracy and completeness. She would ensure that these are filed in a safe place for audit. Errors would be corrected immediately.

Should you have questions, please contact me at 305 883-0403.

cc: Mr. Robert Kalinsky, Director

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

PROFILE OF THE SCHOOL

Address: 5950 N. W. 114 Avenue, Miami, Florida 33178

Date School Established: 2001

Grades: PK-5

Principal During Audit Period: Ms. Lucille Verson (Through June 2004; retired)

Current Principal: Ms. Mayra B. Falcon

Bookkeeper: Ms. Nancy E. Hammiel

Before/After School Care Program Manager: Ms. Isabel Salido

Before/After School Care Program Secretary: Ms. Myriam Guldris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia	--	0.10	\$ 7,217.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,040.94</u>
TOTAL			<u><u>\$18,258.77</u></u>

EUGENIA B. THOMAS ELEMENTARY SCHOOL (Continued)

AUDIT EXCEPTION

Payroll

1. Our review of current payroll records disclosed the following discrepancies:
 - a. Several hourly paid employees had either over-reported or under-reported hours on the Final Rosters. Many of these errors were noted in a payroll that was reported early because of an upcoming holiday, and the appropriate corrections had not been made. Corrections were made at the request of the auditor.
 - b. A few daily paid employees were reported present on the Final Rosters although they were out on leave one day each. Corrections were made at the request of the auditor.
 - c. In several instances, employees were paid days or hours that were not properly supported on the Daily Payroll Attendance Sheets. According to the school administration, these employees were present and worked the days and hours in question; however, they did not properly note their attendance on the Daily Payroll Attendance Sheets.
 - d. Several leave cards were not presented for audit, while others were presented after the issue was brought to the attention of the school administration.

Chapters 1 and 2 of the Payroll Processing Procedures manual establish the procedures for properly maintaining payroll records. We recommend compliance with these procedures and closer monitoring of this function by the current school administration.

OTHER COMMENT

Internal Funds, Property, Procurement Credit Card, and Data Security Report Review

There were no significant audit exceptions noted in our review of the internal funds, property, and procurement credit card records. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III


SCHOOL - 0071 EUGENIA B. THOMAS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	298.50	9,320.00	9,611.20	.00	7.30		
SECOND GRADE	11.90	8,551.00	8,429.25	.00	133.65		
THIRD GRADE	494.36	2,878.00	3,362.00	10.00-	.36		
FOURTH GRADE	9.00	22,188.50	22,098.40	.00	99.10		
FIFTH GRADE	.00	43,529.50	43,529.50	.00	.00		
KINDERGARTEN	243.00	5,954.00	5,950.82	.00	246.18		
CLASSES AND CLUBS	1,056.76	92,421.00	92,981.17	10.00-	486.59		
TRUST							
DONATIONS	2,717.40	.00	875.00	.00	1,842.40		
FIELD TRIPS	210.05	.00	210.05	.00	.00		
LIBRARY	4,188.65	5,724.71	6,090.58	.00	3,822.78		
LOST&DAMAGE TEXT	.00	12.60	12.60	.00	.00		
SPECIAL PURPOSE	2,303.62	228.62	6,879.23	5,525.25	1,178.26		
UNCLAIMED STALE-	23.15	.00	23.15	320.04	320.04		
UNITED WAY	.00	1,661.00	1,661.00	.00	.00		
DONATION TWO	340.20	1,000.00	991.44	.00	348.76		
TRUST	9,783.07	8,626.93	16,743.05	5,845.29	7,512.24		
GENERAL							
GENERAL MISCELLA	5,130.44	293.19	7,486.70	.00	2,063.07-		
CASH OVER & SHOR	.00	4.54	.00	.00	4.54		
INTEREST	.00	522.64	.00	.00	522.64		
SCHOOL PICTURES	.00	18,683.50	11,333.34	4,146.50-	3,203.66		
VENDING MACHINES	.00	1,378.75	.00	1,378.75-	.00		
MEMORY BOOKS	.00	6,540.00	5,907.00	.00	633.00		
GENERAL	5,130.44	27,422.62	24,727.04	5,525.25-	2,300.77		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,668.72	31,834.30	32,076.28	256.70-	5,170.04		
INSTRUCTIONAL MATE	5,668.72	31,834.30	32,076.28	256.70-	5,170.04		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	340,979.50	340,979.50	.00	.00		
COMM SCH CLASS F	.00	72,097.99	72,044.65	53.34-	.00		
COMM SCHL-ACTIVI	7,683.00	6,025.00	10,918.87	.00	2,789.13		
PRE-K FEES	.00	131,357.00	131,357.00	.00	.00		
SUBSIDIZED CHILD	.00	11,882.40	11,882.40	.00	.00		
COMMUNITY SCHOOL	7,683.00	562,341.89	567,182.42	53.34-	2,789.13		
TOTAL	29,321.99	722,646.74	733,709.96	.00	18,258.77		
CHECKING	7,217.83	INVESTMENTS	.00	SBMMF	11,040.94	TOTAL	18,258.77
			ACCOUNTS PAYABLE	.00			

MEMORANDUM

February 22, 2005

TO: Ms. Carol Cortes, Region Superintendent
Region Center III

FROM: Mayra B. Falcon, Principal 
Eugenia B. Thomas Elementary School

SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF EUGENIA B. THOMAS ELEMENTARY SCHOOL

The principal has thoroughly reviewed and discussed the internal funds audit finding pertaining to payroll for the 2004-2005 school year with appropriate personnel. A meeting was held with the payroll clerk to review procedures pertaining to the payroll process using the Payroll Processing Procedures manual as a guide to address this exception.

The principal has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits. She has designated an assistant principal to assist in reviewing the payroll. During the remainder of the 2004-2005 school year and in the future, the principal will take a more active role in monitoring payroll procedures and maintaining payroll records.

The principal will confer with the Region Center III Business Director and the District's payroll office for support in maintaining compliance with all the guidelines established in the Payroll Processing Procedures manual.

AUDIT EXCEPTION:

Payroll:

The following corrective actions were taken to prevent recurrence of conditions noted in this audit:

- On January 25, 2005, the principal discussed the audit finding with the payroll clerk, the designated assistant principal, and the back up payroll clerk. The principal also reviewed the Payroll Processing Procedures manual, specifically areas of deficiency found by the auditor, in order to avoid reoccurrence.
- The principal thoroughly reviewed the Payroll Processing Procedures manual with the assistant principal (designee) and the payroll clerk and established a back-up system to carefully double check the working roster prior to the principal's final approval. (December 2004)

- The principal directed the payroll clerk to pay particular attention to the proper maintenance of the Daily Payroll Attendance Sheets for hourly employees and the calculation of hours worked for hourly paid employees. She further directed the payroll clerk when completing the final roster to report only actual time worked during the pay period on the Final Payroll Roster as stipulated in the Payroll Processing Procedures manual. (December 2004)
- The principal directed the payroll clerk to make the necessary corrections and changes to the Daily Payroll Attendance Sheet for hourly paid employees when time is reported early. (December 2004)
- The principal has directed the payroll clerk and back-up payroll clerk to match the Daily Payroll Attendance Sheets to the working payroll roster, substitute log, and leave cards before submitting the payroll to the designated assistant principal, who will review the payroll prior to submitting to the principal for final approval. (December 2004)
- The principal directed the payroll clerk and the designated assistant principal to monitor the Daily Payroll Attendance Sheets to ensure that employees are properly recording their attendance as stipulated in the Payroll Processing Procedures manual in order to avoid discrepancies. If the employee is absent, the principal directed the payroll clerk to indicate the type of leave on the Daily Payroll Attendance Sheets and on the leave cards. (December 2004)
- The principal directed the payroll clerk to complete leave cards for absent employees and to obtain a signature on the leave cards.
- The principal directed the payroll clerk to pay close attention to early reporting of the payroll. The principal also directed the payroll clerk to ensure that adjustments and corrections are made immediately after the early payroll is processed to ensure that all hourly employees are paid for all of the hours worked in a given pay period.
- The principal held a faculty meeting to stress the importance of employees noting their daily attendance on the Daily Payroll Attendance Sheets. Every effort will be made by the principal or the designated assistant principal to notify staff members who have not signed in for a particular day. (January 2005)
- The principal met with the hourly paid employees to explain the audit finding and to clarify procedures. In addition, employees were notified that the District would be seeking restitution for the overpayments. (January 2005)

The following preventative strategies will be implemented to avoid audit exceptions in payroll in the future:

- The principal will review the Daily Payroll Attendance Sheets, the working roster, substitute log, and leave cards with the designated assistant principal once the payroll clerk submits these items. Errors will be noted and the clerk will make the necessary corrections.
- The principal will randomly check the Daily Payroll Attendance Sheets to ensure that the clerk is noting the type of leave for absent employees on a daily basis.
- The principal, in the future and in order to avoid reporting days or hours not supported on the Daily Payroll Attendance Sheets, will not submit time for employees not adhering to proper payroll procedures. Any necessary corrections will be done as write-ins.
- The principal will thoroughly check the hourly payroll to ensure that computations, Daily Payroll Attendance Sheets, supporting documentation, information entered into the system, and leave cards are correct according to the supporting payroll records. Additionally, the principal will compare the total hours worked on both the working and final rosters, paying special attention to anticipated payroll periods.
- The principal will immediately correct any errors detected during the final review of payroll and will discuss these with the payroll clerk, back up payroll clerk, and the designated assistant principal to reduce recurrence. The principal will not approve the final payroll until all errors are corrected.

Thank you for your attention to this matter. Should you need further information, please contact me at 305-463-7201.

cc: Mr. Robert Kalinsky, Director

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

PROFILE OF THE SCHOOL

Address: 1037 N. W. 81 Street, Miami, Florida 33150

Date School Established: 1969

Grades: PK-5

Principal: Ms. Cecilia Hunter

Bookkeepers: Ms. Clayzonia Lewis (Through July 2004)
 Ms. Regina Hall

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 4,826.05
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,521.60</u>
TOTAL			<u><u>\$16,347.65</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 0101 ARCOLA LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
DANCE	.00	546.00	108.00	.00	438.00
FIFTH GRADE	.00	.00	16.06-	.00	16.06
PRE-KINDER	1,832.99	200.00	35.16	.00	1,997.83
CLASSES AND CLUBS	1,832.99	746.00	127.10	.00	2,451.89
TRUST					
FIELD TRIPS	200.47	6,397.50	5,526.25	364.00-	707.72
FUND RAISING	2,225.88	.00	290.16	205.00-	1,730.72
LIBRARY	117.97	55.19	110.01	.00	63.15
SPECIAL EVENTS	217.84	590.50	590.50	217.84-	.00
SPECIAL PURPOSE	237.24	630.00	2,597.28	1,993.71	263.67
UNCLAIMED STALE-	40.38	.00	53.38	402.00	389.00
UNITED WAY	.00	211.50	211.50	.00	.00
BOOK FAIR	118.51	2,671.49	2,034.74	.00	755.26
GRANTS I	257.35	.00	150.00	.00	107.35
GRANTS II	147.95	.00	.00	147.95	295.90
GRANT III	81.16	.00	.00	81.16-	.00
TRUST	3,644.75	10,556.18	11,563.82	1,675.66	4,312.77
GENERAL					
GENERAL MISCELLA	3,472.49	212.08	1,999.36	151.05	1,836.26
INTEREST	.00	203.20	.00	.00	203.20
SCHOOL PICTURES	.00	3,847.00	2,463.88	718.56-	664.56
VENDING MACHINES	.00	1,108.15	.00	1,108.15-	.00
TRAVEL	.00	.00	225.00	.00	225.00-
DONATIONS	.00	155.86	.00	.00	155.86
GENERAL	3,472.49	5,526.29	4,688.24	1,675.66-	2,634.88
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,299.79	15,960.49	13,312.17	.00	6,948.11
INSTRUCTIONAL MATE	4,299.79	15,960.49	13,312.17	.00	6,948.11
TOTAL	13,250.02	32,788.96	29,691.33	.00	16,347.65

CHECKING	4,826.05	INVESTMENTS	.00	SBMMF	11,521.60	TOTAL	16,347.65
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 3060 S. W. 85 Avenue, Miami, Florida 33155

Date School Established: 1957

Grades: PK-5

Principal: Ms. Carolyn McCalla

Bookkeeper: Ms. Maida B. Amaro

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 600.64
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,541.54</u>
TOTAL			<u><u>\$12,142.18</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in funds balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 0201 BANYAN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS FIFTH GRADE	.00	5,295.14	5,295.14	.00	.00
CLASSES AND CLUBS	.00	5,295.14	5,295.14	.00	.00
TRUST					
DONATIONS	4,500.00	.00	4,500.00	.00	.00
FIELD TRIPS	7.69	6,374.00	6,322.53	.00	59.16
LIBRARY	98.55	879.26	664.03	14.99-	298.79
LOST&DAMAGE TEXT	.00	154.35	154.35	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
SPECIAL PURPOSE	4,504.11	2.21	1,836.31	995.89	3,665.90
UNCLAIMED STALE-	.00	.00	14.99	14.99	.00
UNITED WAY	.00	828.18	828.18	.00	.00
DONATION TWO	3,132.00	.00	.00	.00	3,132.00
DONATION THREE	2.00	.00	.00	2.00-	.00
DONATION FOUR	88.39	500.00	587.65	.00	.74
DONATIONS FIVE	2,000.00	.00	1,886.61	.00	113.39
STUDENT ORDER-SC	10.00	.00	.00	10.00-	.00
GRANTS 1	2.18	.00	.00	2.18-	.00
TRUST	14,344.92	8,788.00	16,844.65	981.71	7,269.98
GENERAL					
GENERAL MISCELLA	4,414.72	.00	3,736.90	14.18	692.00
INTEREST	.00	291.07	.00	.00	291.07
SCHOOL PICTURES	.00	5,346.00	3,354.22	995.89-	995.89
DONATIONS	.00	623.07	288.00	.00	335.07
GENERAL	4,414.72	6,260.14	7,379.12	981.71-	2,314.03
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,000.00	1,901.63	2,343.46	.00	2,558.17
INSTRUCTIONAL MATE	3,000.00	1,901.63	2,343.46	.00	2,558.17
TOTAL	21,759.64	22,244.91	31,862.37	.00	12,142.18

CHECKING 600.64 INVESTMENTS .00 SBMMF 11,541.54 TOTAL 12,142.18
 ACCOUNTS PAYABLE .00

VAN E. BLANTON ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10327 N. W. 11 Avenue, Miami, Florida 33150

Date School Established: 1952

Grades: PK-5

Principal: Dr. Edith C. Hall

Bookkeepers: Ms. Bridgett Grant (Through September 2003)
 Ms. Sakinah Nelson (Through November 2003)
 Ms. Grace de Castillo (Through May 2004)
 Ms. Carla Moorman

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 4,069.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.87	<u>10,341.65</u>
TOTAL			<u><u>\$14,411.38</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 0401 VAN E. BLANTON ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	132.60	100.00	232.32	.00	.28		
ART TALENT	78.00	.00	.00	.00	78.00		
CLASSES AND CLUBS	210.60	100.00	232.32	.00	78.28		
TRUST							
DONATIONS	477.50	.00	.00	.00	477.50		
FIELD TRIPS	479.21	.00	360.00	.00	119.21		
LIBRARY	.00	20.63	.00	.00	20.63		
LOST&DAMAGE TEXT	20.63	37.20	.00	.00	57.83		
SPECIAL PURPOSE	974.79	750.00	1,581.17	581.66	725.28		
UNCLAIMED STALE-	16.00	.00	16.00	.00	.00		
UNITED WAY	.00	1,155.77	1,155.77	.00	.00		
DONATION FOUR	109.00	.00	.00	.00	109.00		
STUDENTS NEEDS/H	61.65	.00	.00	.00	61.65		
GRANTS 1	5,205.29	.00	2,682.38	.00	2,522.91		
FIELD TRIPS 2	108.19	.00	.00	.00	108.19		
TRUST	7,452.26	1,963.60	5,795.32	581.66	4,202.20		
GENERAL							
GENERAL FUND	696.07-	.00	.00	.00	696.07-		
GENERAL MISCELLA	1,574.08	.00	1,049.68	.00	524.40		
INTEREST	.00	143.67	.00	.00	143.67		
SCHOOL PICTURES	.00	3,019.00	1,896.39	581.66-	540.95		
DONATIONS	.00	54.90	.00	.00	54.90		
GENERAL	878.01	3,217.57	2,946.07	581.66-	567.85		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,264.02	19,187.85	10,888.82	.00	9,563.05		
INSTRUCTIONAL MATE	1,264.02	19,187.85	10,888.82	.00	9,563.05		
TOTAL	9,804.89	24,469.02	19,862.53	.00	14,411.38		
CHECKING	4,069.73	INVESTMENTS	.00	SBMMF	10,341.65	TOTAL	14,411.38
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 3401 N. W. 83 Street, Miami, Florida 33147

Date School Established: 1955

Grades: PK-5

Principal: Ms. Linda Klein

Bookkeeper: Ms. Suzanne Barroso

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	--	\$4,400.80
Savings Account:			
Wachovia Bank, N.A.	--	0.10	2,762.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,711.87</u>
TOTAL			<u><u>\$13,875.16</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 0521 BROADMOOR ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	168.00	.00	.00	168.00-	.00
FIFTH GRADE	359.98	.00	337.21	.00	22.77
CLASSES AND CLUBS	527.98	.00	337.21	168.00-	22.77
TRUST					
FIELD TRIPS	271.49	225.00	496.77	.28	.00
LIBRARY	75.28	53.33	122.16	.00	6.45
SALES TAX	98.90	.00	.00	98.90-	.00
SPECIAL PURPOSE	101.13	.00	560.45	849.06	389.74
UNITED WAY	.00	1,092.41	1,092.41	.00	.00
BOOK FAIR	364.06	2,074.10	2,420.20	.00	17.96
STUDENTS NEEDS/H	1,256.03	.00	46.75	.00	1,209.28
SCHOOL SPECIAL P	.00	3,400.00	250.00	.00	3,150.00
FIELD TRIPS 3	.00	1,084.50	1,094.25	9.75	.00
FIELD TRIPS 4	24.00	150.00	146.63	.00	27.37
TRUST	2,190.89	8,079.34	6,229.62	760.19	4,800.80
GENERAL					
GENERAL MISCELLA	1,141.13	291.96	1,652.81	266.62	46.90
INTEREST	.00	155.63	.00	.00	155.63
SCHOOL PICTURES	.00	4,613.75	2,905.88	858.81-	849.06
GENERAL	1,141.13	5,061.34	4,558.69	592.19-	1,051.59
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,000.00	.00	.00	.00	8,000.00
INSTRUCTIONAL MATE	8,000.00	.00	.00	.00	8,000.00
TOTAL	11,860.00	13,140.68	11,125.52	.00	13,875.16

CHECKING 4,400.80 INVESTMENTS 2,762.49 SBMMF 6,711.87 TOTAL 13,875.16
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1225 S. W. 97 Avenue, Miami, Florida 33174

Date School Established: 1960

Grades: K-5

Principal: Ms. Maria F. Nuñez

Bookkeeper: Ms. Lourdes Juncadella

After School Care Program Manager: Mr. Juan C. Diaz

After School Care Program Secretary: Ms. Ana Maria Vazquez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$14,294.76
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>18,542.12</u>
TOTAL			<u><u>\$32,836.88</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 1001 CORAL PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	633.94	.00	507.06	.00	126.88	
LIBRARY	902.90	327.28	312.41	.00	917.77	
LOST&DAMAGE TEXT	.00	70.51	70.51	.00	.00	
SPECIAL PURPOSE	4,155.08	.00	555.32	2,585.09	6,184.85	
UNITED WAY	.00	1,624.50	1,624.50	.00	.00	
DONATION TWO	135.59	.00	20.57	250.00	365.02	
DONATION THREE	250.00	.00	.00	250.00-	.00	
DONATION FOUR	1,000.00	.00	.00	.00	1,000.00	
DONATIONS FIVE	250.00	250.00	.00	.00	500.00	
GRANTS 1	1,500.00	.00	970.23	.00	529.77	
REGION ACTIVITIE	166.32	.00	.00	.00	166.32	
TRUST	8,993.83	2,272.29	4,060.60	2,585.09	9,790.61	
GENERAL						
GENERAL MISCELLA	14,401.47	68.00	3,702.49	.00	10,766.98	
INTEREST	.00	408.60	.00	.00	408.60	
SCHOOL PICTURES	.00	12,518.00	7,347.83	2,585.09-	2,585.08	
REPAIR & MAINTEN	.00	.00	1,461.77	.00	1,461.77-	
OFFICE SUPPLY	.00	.00	161.84	.00	161.84-	
EQUIPMENT	.00	.00	300.00	.00	300.00-	
DONATIONS	.00	1,030.83	.00	.00	1,030.83	
MEMORY BOOKS	.00	4,378.00	3,900.00	.00	478.00	
GENERAL	14,401.47	18,403.43	16,873.93	2,585.09-	13,345.88	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,955.00	3,359.23	3,829.78	.00	9,484.45	
INSTRUCTIONAL MATE	9,955.00	3,359.23	3,829.78	.00	9,484.45	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	223,933.82	223,933.82	.00	.00	
COMM SCHL-ACTIVI	3,644.26	1,630.00	5,058.32	.00	215.94	
SUBSIDIZED CHILD	.00	34,740.20	34,740.20	.00	.00	
COMMUNITY SCHOOL	3,644.26	260,304.02	263,732.34	.00	215.94	
TOTAL	36,994.56	284,338.97	288,496.65	.00	32,836.88	
CHECKING	14,294.76	INVESTMENTS	.00 SBMMF	18,542.12	TOTAL	32,836.88
			ACCOUNTS PAYABLE	.00		

CHARLES R. DREW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 1775 N. W. 60 Street, Miami, Florida 33142

Date School Established: 1964

Grades: PK-5

Principal: Dr. Jean E. Teal

Bookkeeper: Ms. Cherry E. Smith

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	0.05	\$9,181.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>81.25</u>
TOTAL			<u><u>\$9,262.78</u></u>

AUDIT EXCEPTION

None

OTHER COMMENTS

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-2004 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 1401 CHARLES R. DREW ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.00	830.00	776.48	.00	53.52
KINDERGARTEN	.00	3,578.00	3,550.96	.00	27.04
CLASSES AND CLUBS	.00	4,408.00	4,327.44	.00	80.56
TRUST					
FIELD TRIPS	8.66	884.50	846.00	.00	47.16
LIBRARY	25.69	.00	526.29	743.40	242.80
LOST&DAMAGE TEXT	.00	230.00	230.00	.00	0.00
SPECIAL PURPOSE	100.10	515.00	2,258.38	1,735.00	91.72
UNITED WAY	.00	3,285.97	3,285.97	.00	.00
BOOKFAIR	.00	2,651.46	1,908.06	743.40 -	.00
STUDENTS NEEDS/H	.60	.00	.00	.00	.60
FIELD TRIPS 2	.00	1,596.00	1,596.00	.00	.00
TEACHERS LEAD PR	58.47	.00	58.47	.00	.00
TRUST	193.52	9,162.93	10,709.17	1,735.00	382.28
SCHOOL STORE					
SCHOOL SUPPLIES	218.84	.00	.00	218.84 -	.00
SCHOOL STORE	218.84	.00	.00	218.84 -	.00
GENERAL					
GENERAL MISCELLA	239.94 -	1.00	300.60	300.97	238.57 -
INTEREST	.00	5.60	.00	.00	5.60
SCHOOL PICTURES	.00	4,387.00	2,769.80	808.60 -	808.60
VENDING MACHINES	.00	976.13	.00	1008.53 -	32.40 -
REPAIR & MAINTEN	.00	.00	113.95	.00	113.95 -
OFFICE SUPPLY	.00	.00	185.00	.00	185.00 -
DONATIONS	.00	1.00	.00	.00	1.00
ARMORED SERVICE	.00	.00	21.00	.00	21.00 -
GENERAL	239.94 -	5,370.73	3,390.35	1,516.16 -	224.28
INSTRUCTIONAL MATERI					
FUND -9 INST. MAT	4,540.64	14,937.77	10,902.75	.00	8,575.66
INSTRUCTIONAL MATERI	4,540.64	14,937.77	10,902.75	.00	8,575.66
TOTAL	4,713.06	33,879.43	29,329.71	0.00	9,262.78

CHECKING 9,181.53 INVESTMENTS .00 SBMMF 81.25 TOTAL 9,262.78
 ACCOUNTS PAYABLE

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

PROFILE OF THE SCHOOL

Address: 4750 N. W. 22 Avenue, Miami, Florida 33142

Date School Established: 1926

Grades: PK-5

Principal: Ms. Gretchen H. Williams

Bookkeeper: Ms. Susie B. Swain

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 6,687.30
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,358.42</u>
TOTAL			<u><u>\$17,045.72</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in funds balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 1561 EARLINGTON HEIGHTS ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS	30.76	.00	.00	.00	30.76		
LIBRARY	729.01	1,760.37	1,479.18	.00	1,010.20		
SPECIAL PURPOSE	810.75	414.89	949.81	1,127.70	1,403.53		
UNCLAIMED STALE-	28.00	.00	28.00	.00	.00		
UNITED WAY	.00	1,118.97	1,118.97	.00	.00		
REGION ACTIVITIE	780.42	1,560.00	2,109.99	.00	230.43		
TRUST	2,378.94	4,854.23	5,685.95	1,127.70	2,674.92		
GENERAL							
GENERAL MISCELLA	4,181.50	2,587.34	313.04	.00	6,455.80		
INTEREST	.00	205.26	.00	.00	205.26		
SCHOOL PICTURES	.00	2,132.00	1,364.15	383.92-	383.93		
VENDING MACHINES	.00	743.78	.00	743.78-	.00		
GENERAL	4,181.50	5,668.38	1,677.19	1,127.70-	7,044.99		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,485.79	1,514.21	2,674.19	.00	7,325.81		
INSTRUCTIONAL MATE	8,485.79	1,514.21	2,674.19	.00	7,325.81		
TOTAL	15,046.23	12,036.82	10,037.33	.00	17,045.72		
CHECKING	6,687.30	INVESTMENTS	.00	SBMMF	10,358.42	TOTAL	17,045.72
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1895 N. W. 75 Street, Miami, Florida 33147

Date School Established: 1959

Grades: PK-5

Principals: Ms. Thelma T. Stinson (Through January 2004)
 Ms. Tamme Y. Williams (Through July 2004; presently Interim Principal at Holmes Elementary School)

Ms. Thelma T. Stinson

Bookkeeper: Ms. Louise E. Lomas (Part-time)

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$3,650.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	1,589.01
TOTAL			\$5,239.38

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 1681 LILLIE C. EVANS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	771.16	.00	.00	.00	771.16		
FIELD TRIPS	28.06	712.00	666.67	.00	73.39		
LIBRARY	122.05	691.30	672.00	.00	141.35		
LOST&DAMAGE TEXT	.00	29.97	29.97	.00	.00		
SPECIAL PURPOSE	38.38	.00	36.00	.00	2.38		
UNITED WAY	.00	482.00	482.00	.00	.00		
SCHOLARSHIP 20	.00	130.00	111.00	.00	19.00		
DONATION TWO	913.78	500.00	.00	.00	1,413.78		
DONATION THREE	1,497.25	.00	1,479.06	.00	18.19		
DONATION FOUR	100.00	.00	.00	.00	100.00		
DONATIONS FIVE	.00	250.00	145.22	.00	104.78		
DONATIONS 6	.00	340.00	258.33	.00	81.67		
GRANTS I	.00	189.00	123.31	.00	65.69		
GRANTS II	1,000.00	.00	995.91	.00	4.09		
TEACHERS LEAD PR	72.33	.00	72.33	.00	.00		
TEACHERS LEAD PR	1,080.34	.00	1,080.34	.00	.00		
TRUST	5,623.35	3,324.27	6,152.14	.00	2,795.48		
GENERAL							
GENERAL MISCELLA	140.99	4.57	331.09	.00	185.53		
INTEREST	.00	51.17	.00	.00	51.17		
SCHOOL PICTURES	.00	1,162.00	772.73	.00	389.27		
DONATIONS	.00	26.36	.00	.00	26.36		
GENERAL	140.99	1,244.10	1,103.82	.00	281.27		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,464.96	10,086.25	9,388.58	.00	2,162.63		
INSTRUCTIONAL MATE	1,464.96	10,086.25	9,388.58	.00	2,162.63		
TOTAL	7,229.30	14,654.62	16,644.54	.00	5,239.38		
CHECKING	3,650.37	INVESTMENTS	.00	SBMMF	1,589.01	TOTAL	5,239.38
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 13100 N. W. 12 Avenue, Miami, Florida 33168

Date School Established: 1950

Grades: PK-5

Principal: Ms. Dorothy R. Blake

Bookkeeper: Ms. Ogletha Gilliard-Fludd

Community School Assistant Principal: Ms. Joyce Stockdale

Community School Secretary: Ms. Adrian McCartney

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$10,597.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,825.63</u>
TOTAL			<u><u>\$13,423.13</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, food service, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-2004 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 2041 BENJAMIN FRANKLIN ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	.41	.00	.00	.41-	.00		
CLASSES AND CLUBS	.41	.00	.00	.41-	.00		
TRUST							
AWARDS	.36	.00	.00	.36-	.00		
DONATIONS	.00	155.46	141.43	.00	14.03		
FIELD TRIPS	.00	7,430.00	7,414.50	.00	15.50		
LIBRARY	.00	11.86	370.47	370.88	12.27		
SPECIAL PURPOSE	25.41	750.00	1,940.54	1,214.96	49.83		
UNITED WAY	.00	828.17	828.17	.00	.00		
BOOK FAIR	.00	1,587.37	1,216.49	370.88-	.00		
PAPERBACKS - 1	.10	.00	.00	.10-	.00		
DONATION FOUR	.00	2,950.00	1,776.34	.00	1,173.66		
TRUST	25.87	13,712.86	13,687.94	1,214.50	1,265.29		
GENERAL							
GENERAL MISCELLA	55.54	.00	40.65	.87	15.76		
INTEREST	.00	130.58	.00	.00	130.58		
SCHOOL PICTURES	.00	6,464.00	3,944.09	1,214.96-	1,304.95		
DONATIONS	.00	254.00	232.71	.00	21.29		
GENERAL	55.54	6,848.58	4,217.45	1,214.09-	1,472.58		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	14,998.90	14,998.90	.00	10,000.00		
INSTRUCTIONAL MATE	10,000.00	14,998.90	14,998.90	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	40,944.80	40,944.80	.00	.00		
COMM SCH CLASS F	.00	2,239.00	3,299.00	1,060.00	.00		
COMM SCHL-ACTIVI	991.34	1,550.85	796.93	1,060.00-	685.26		
SUBSIDIZED CHILD	.00	38,626.60	38,626.60	.00	.00		
COMMUNITY SCHOOL	991.34	83,361.25	83,667.33	.00	685.26		
TOTAL	11,073.16	118,921.59	116,571.62	.00	13,423.13		
CHECKING	10,597.50	INVESTMENTS	.00	SBMMF	2,825.63	TOTAL	13,423.13
		ACCOUNTS PAYABLE	.00		.00		

CHARLES R. HADLEY ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-2004 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 8400 N. W. 7 Street, Miami, Florida 33126

Date School Established: 1986

Grades: PK-5

Principal: Dr. Felicia D. Gil

Bookkeepers: Ms. Teresita Pando (Through May 2004)
 Ms. Mayda Baron (Through October 2004)
 Ms. Daymarie Melendez

After School Care Program Manager: Ms. Mariana O. Beraja

After School Care Program Secretary: Ms. Maria E. Saenz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Citibank, F.S.B.	--	0.20	\$11,075.21
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	41,346.96
TOTAL			<u>\$52,422.17</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-2004 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 2331 CHARLES R. HADLEY ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00
DONATIONS	5.07	.00	.00	.00	5.07
FIELD TRIPS	24.88	15,203.10	15,198.18	.00	29.80
LIBRARY	47.97	287.41	.00	2,826.08	3,161.46
LOST&DAMAGE TEXT	.00	5.63	5.63	.00	.00
NON-RESIDENT TUI	.00	1,150.00	1,150.00	.00	.00
SPECIAL PURPOSE	4,270.43	.00	798.00	2,175.80	5,648.23
UNCLAIMED STALE-	2.00	.00	2.00	25.00	25.00
UNITED WAY	.00	2,145.02	2,145.02	.00	.00
BOOK FAIR	571.99	9,993.50	7,739.41	2,826.08-	.00
VANDALISM	139.02	.00	.00	.00	139.02
GRANTS I	155.25	.00	.00	.00	155.25
REGION ACTIVITIE	6.76	.00	.00	.00	6.76
GRANTS II	696.28	.00	.00	.00	696.28
TRUST	5,919.65	28,859.66	27,113.24	2,200.80	9,866.87
GENERAL					
GENERAL MISCELLA	24,564.36	23.00	2,742.67	.00	21,844.69
INTEREST	.00	983.61	.00	.00	983.61
SCHOOL PICTURES	.00	11,641.00	7,289.41	2,175.80-	2,175.79
MEMORY BOOKS	.00	5,610.00	5,378.05	.00	231.95
GENERAL	24,564.36	18,257.61	15,410.13	2,175.80-	25,236.04
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	7,199.89	9,419.87	.00	7,780.02
INSTRUCTIONAL MATE	10,000.00	7,199.89	9,419.87	.00	7,780.02
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	246,589.96	246,564.96	25.00-	.00
COMM SCH CLASS F	.00	27,141.00	27,141.00	.00	.00
COMM SCHL-ACTIVI	9,625.45	7,040.00	7,126.21	.00	9,539.24
PRE-K FEES	.00	21,480.00	21,480.00	.00	.00
SUBSIDIZED CHILD	.00	27,292.80	27,292.80	.00	.00
COMMUNITY SCHOOL	9,625.45	329,543.76	329,604.97	25.00-	9,539.24
TOTAL	50,109.46	383,860.92	381,548.21	.00	52,422.17

CHECKING 11,075.21 INVESTMENTS .00 SBMMF 41,346.96 TOTAL 52,422.17
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 550 East 8th Street, Hialeah, Florida 33010

Date School Established: 1949

Grades: PK-5

Principal: Ms. Carolina F. Naveiras

Bookkeeper: Ms. Guadalupe Machado

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 884.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>9,087.13</u>
TOTAL			<u><u>\$9,971.49</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 2361 HIALEAH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
AWARDS	15.13	.00	.00	.00	15.13		
FIELD TRIPS	38.86	7,651.50	7,582.42	.00	107.94		
LIBRARY	1,137.50	138.27	1,140.91	.00	134.86		
LOST&DAMAGE TEXT	.00	68.25	68.25	.00	.00		
NON-RESIDENT TUI	.00	350.00	350.00	.00	.00		
SPECIAL PURPOSE	1,227.42	.00	1,064.39	1,663.68	1,826.71		
UNITED WAY	.00	1,171.90	1,171.90	.00	.00		
VANDALISM	460.00	.00	.00	.00	460.00		
REGION ACTIVITIE	108.09	.00	.00	.00	108.09		
REGION ACTIVITIE	116.45	560.00	653.00	.00	23.45		
TRUST	3,103.45	9,939.92	12,030.87	1,663.68	2,676.18		
GENERAL							
GENERAL MISCELLA	2,396.41	.10	1,649.42	.00	747.09		
INTEREST	.00	232.96	.00	.00	232.96		
SCHOOL PICTURES	.00	9,193.00	5,756.46	1,663.68-	1,772.86		
GENERAL	2,396.41	9,426.06	7,405.88	1,663.68-	2,752.91		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,000.00	12,795.31	17,252.91	.00	4,542.40		
INS'TRUCTIIONAL MATE	9,000.00	12,795.31	17,252.91	.00	4,542.40		
TOTAL	14,499.86	32,161.29	36,689.66	.00	9,971.49		
CHECKING	884.36	INVESTMENTS	.00	SBMMF	9,087.13	TOTAL	9,971.49
			ACCOUNTS PAYABLE	.00			

DR. MARTIN L. KING ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 7124 N. W. 12th Avenue, Miami, Florida 33150

Date School Established: 1970

Grades: PK-3

Principals: Ms. Reva A. Vangates (Through July 2004; presently at Dr. Henry W. Mack/West Little River Elementary School)

Ms. Gigi Gilbert (Through August 2004; presently on leave)
 Ms. Elisa L. Perez

Bookkeepers: Ms. Elesia Campbell (Through October 2003)
 Ms. Patricia Thompson

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$2,247.34
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,532.73</u>
TOTAL			<u><u>\$7,780.07</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, food service, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

*School Improvement Zone School.

ACCESS CENTER III

SCHOOL - 2761 MARTIN LUTHER KING ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SECOND GRADE	33.25	.00	.00	33.25-	.00
CLASSES AND CLUBS	33.25	.00	.00	33.25-	.00
TRUST					
FIELD TRIPS	107.30	.00	.00	107.30-	.00
LIBRARY	289.06	7.76	.00	.00	296.82
SPECIAL PURPOSE	31.68	617.00	838.21	305.43	115.90
UNITED WAY	.00	333.85	333.85	.00	.00
BOOK FAIR	.00	828.15	828.15	.00	.00
GRANTS 1	70.59	.00	.00	.00	70.59
TRUST	498.63	1,786.76	2,000.21	198.13	483.31
GENERAL					
GENERAL MISCELLA	1,630.13	.00	616.21	140.55	1,154.47
INTEREST	.00	113.23	.00	.00	113.23
SCHOOL PICTURES	.00	1,678.00	1,067.15	305.43-	305.42
DONATIONS	.00	4.02	.00	.00	4.02
GENERAL	1,630.13	1,795.25	1,683.36	164.88-	1,577.14
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,475.57	524.43	2,280.38	.00	5,719.62
INSTRUCTIONAL MATE	7,475.57	524.43	2,280.38	.00	5,719.62
TOTAL	9,637.58	4,106.44	5,963.95	.00	7,780.07

CHECKING 2,247.34 INVESTMENTS .00 SBMMF 5,532.73 TOTAL 7,780.07
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 1290 N. W. 115 Street, Miami, Florida 33167

Date School Established: 1954

Grades: PK-5

Principal During Audit Period: Ms. Edith Norriella (Through August 2004; presently Assistant Principal at M.A. Milam Elementary School)

Current Principal: Mr. Jeffrey J. Hernandez

Bookkeepers: Ms. Alegera A. West (Through December 2003)
 Ms. Tawanda Matthews

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Kislak National Bank	--	--	\$2,467.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,668.50</u>
TOTAL			<u><u>\$5,135.91</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

*School Improvement Zone School.

ACCESS CENTER III

SCHOOL - 2821 LAKEVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS FIFTH GRADE	16.80	.00	.00	.00	16.80	
CLASSES AND CLUBS	16.80	.00	.00	.00	16.80	
TRUST						
DONATIONS	14.25	.00	.00	.00	14.25	
FIELD TRIPS	58.00	483.00	541.00	.00	.00	
LIBRARY	498.79	1,782.22	1,783.97	.00	497.04	
SPECIAL PURPOSE	896.82	.00	1,471.89	682.37	107.30	
STUDENT UNIFORM	227.34	.00	.00	.00	227.34	
UNCLAIMED STALE-	.00	.00	10.00	10.00	.00	
UNITED WAY	.00	94.59	94.59	.00	.00	
VANDALISM	12.13	.00	.00	.00	12.13	
DONATION TWO	2.50	.00	.00	.00	2.50	
GRANTS 1	4,159.93	.00	3,225.58	.00	934.35	
FIELD TRIPS 2	168.00	595.00	763.00	.00	.00	
GRANTS II	21.45	.00	.00	.00	21.45	
GRANT III	940.79	.00	630.00	.00	310.79	
TRUST	7,000.00	2,954.81	8,520.03	692.37	2,127.15	
GENERAL						
GENERAL MISCELLA	89.46-	.00	9.30	.00	98.76-	
INTEREST	.00	80.47	.00	.00	80.47	
SCHOOL PICTURES	.00	3,282.00	2,053.86	610.57-	617.57	
VENDING MACHINES	.00	81.80	.00	81.80-	.00	
DONATIONS	.00	90.90	.00	.00	90.90	
GENERAL	89.46-	3,535.17	2,063.16	692.37-	690.18	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,705.40	3,444.27	3,847.89	.00	2,301.78	
INSTRUCTIONAL MATE	2,705.40	3,444.27	3,847.89	.00	2,301.78	
TOTAL	9,632.74	9,934.25	14,431.08	.00	5,135.91	
CHECKING	2,467.41	INVESTMENTS	.00 SBMMF	2,668.50	TOTAL	5,135.91
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1855 N. W. 71 Street, Miami, Florida 33147

Date School Established: 1943

Grades: PK-5

Principal: Ms. Susan H. Keye

Bookkeeper: Ms. Sharron Manhertz

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$2,890.36
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,379.02</u>
TOTAL			<u><u>\$8,269.38</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 2981 LIBERTY CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHEERLEADERS	40.00	.00	.00	.00	40.00	
GIFTED	455.33	.00	.00	.00	455.33	
STUDENT COUNCIL	123.88	.00	.00	.00	123.88	
SCIENCE CLUB	55.97	.00	.00	.00	55.97	
SAFETY PATROL	42.19	.00	.00	.00	42.19	
LIBRARY CLUB	129.75	.00	.00	.00	129.75	
CLASSES AND CLUBS	847.12	.00	.00	.00	847.12	
TRUST						
DONATIONS	9.12	1,000.00	657.83	.00	351.29	
FIELD TRIPS	427.50	152.00	564.58	.00	14.92	
LIBRARY	28.74	100.00	50.00	.00	78.74	
SPECIAL PURPOSE	63.04	701.00	937.98	407.77	233.83	
UNITED WAY	.00	301.00	301.00	.00	.00	
BOOK FAIR	.00	2,025.16	2,025.16	.00	.00	
SCIENCE BOARD	3.13	313.00	300.47	.00	15.66	
DONATION TWO	200.00	.00	.00	.00	200.00	
DONATION THREE	240.04	.00	63.25	.00	176.79	
GRANTS 1	2,461.13	3,700.00	3,767.94	.00	2,393.19	
TRUST	3,432.70	8,292.16	8,668.21	407.77	3,464.42	
GENERAL						
GENERAL MISCELLA	865.71	1.50	764.81	.00	102.40	
CASH OVER & SHOR	.00	1.00	.00	.00	1.00	
INTEREST	.00	124.60	.00	.00	124.60	
SCHOOL PICTURES	.00	957.00	599.23	357.77-	.00	
VENDING MACHINES	.00	648.35	.00	50.00-	598.35	
DONATIONS	.00	28.31	.00	.00	28.31	
RECYCLING COMMIS	.00	255.00	.00	.00	255.00	
GENERAL	865.71	2,015.76	1,364.04	407.77-	1,109.66	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,324.79	8,420.44	7,897.05	.00	2,848.18	
INSTRUCTIONAL MATE	2,324.79	8,420.44	7,897.05	.00	2,848.18	
TOTAL	7,470.32	18,728.36	17,929.30	.00	8,269.38	
CHECKING	2,890.36	INVESTMENTS	.00 SBMMF	5,379.02	TOTAL	8,269.38
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 5160 N. W. 31 Avenue, Miami, Florida 33142

Date School Established: 1967

Grades: PK-5

Principal: Ms. Mattye Jones

Bookkeeper: Ms. Maria Martinez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$10,684.54
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>13,035.89</u>
TOTAL			<u><u>\$23,720.43</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENTS

There were no significant audit exceptions noted in our review of the internal funds records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

Property

An inventory of property items over \$1,000 indicated that 1 item at a cost of \$2,226 and a depreciated value of \$0 could not be located. The Manual of Property Control Procedures requires proper accounting for all items with individual values of \$1,000 or more.

ACCESS CENTER III

SCHOOL - 3041 LORAH PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	106.00	480.00	535.34	.00	50.66
MUSIC	106.00	480.00	535.34	.00	50.66
CLASSES AND CLUBS					
FIRST GRADE	206.00	.00	.00	.00	206.00
THIRD GRADE	2.00	269.50	269.50	.00	2.00
FOURTH GRADE	15.75	1,286.50	1,301.56	.00	.69
FIFTH GRADE	1,104.15	303.00	1,201.73	180.00-	25.42
ESE - 3	51.00	.00	.00	.00	51.00
CLASSES AND CLUBS	1,378.90	1,859.00	2,772.79	180.00-	285.11
TRUST					
DONATIONS	.00	55.03	.00	.00	55.03
FIELD TRIPS	158.44	2,025.75	507.26	.00	1,676.93
FUND RAISING	3,956.81	1,237.75	2,196.32	148.62-	2,849.62
LIBRARY	25.06	.00	6.21	.00	18.85
LOST&DAMAGE TEXT	.00	7.92	.00	.00	7.92
SPECIAL PURPOSE	214.40	200.00	1,980.98	2,434.38	867.80
UNCLAIMED STALE-	.00	.00	180.00	180.00	.00
UNITED WAY	.00	787.03	935.50	148.62	.15
BOOK FAIR	321.95	2,789.25	2,846.61	.00	264.59
GRANTS 1	.08	3,350.00	3,279.23	.00	70.85
FIELD TRIPS 2	.00	1,478.50	1,443.34	.00	35.16
FIELD TRIPS 3	.00	464.50	464.50	.00	.00
FIELD TRIPS 4	.00	590.00	526.67	.00	63.33
GRANT III	1,484.29	.00	111.14	.00	1,373.15
TRUST	6,161.03	12,985.73	14,477.76	2,614.38	7,283.38
GENERAL					
GENERAL MISCELLA	14,002.98	4.16	4,245.20	620.72-	9,141.22
INTEREST	.00	275.82	.00	.00	275.82
SCHOOL PICTURES	.00	3,125.00	1,958.73	1,166.27-	.00
VENDING MACHINES	.00	647.39	.00	647.39-	.00
DONATIONS	.00	56.19	.00	.00	56.19
GENERAL	14,002.98	4,108.56	6,203.93	2,434.38-	9,473.23
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,644.08	6,792.58	8,808.61	.00	6,628.05
INSTRUCTIONAL MATE	8,644.08	6,792.58	8,808.61	.00	6,628.05
TOTAL	30,292.99	26,225.87	32,798.43	.00	23,720.43

CHECKING 10,684.54 INVESTMENTS .00 SBMHF 13,035.89 TOTAL 23,720.43
 ACCOUNTS PAYABLE .00

DR. HENRY W. MACK/WEST LITTLE RIVER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 2450 N. W. 84 Street, Miami, Florida 33147

Date School Established: 1947

Grades: PK-5

Principal During Audit Period: Ms. Gigi Gilbert (Through July 2004; presently on leave)

Current Principal: Ms. Reva A. Vangates

Bookkeeper: Ms. Beverly Muhammad

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 8,755.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,290.29</u>
TOTAL			<u><u>\$13,045.86</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records; and there was general adherence to payroll procedures. In addition, there was compliance with the controls over the review and approval of the Authorized Applications for Employees by Locations Report. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

*School Improvement Zone School.

ACCESS CENTER III

SCHOOL - 5861 DR H. W. MACK/W. LITTL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	134.70	.00	.00	134.70-	.00
CHEERLEADERS	1,625.85	.00	1,332.30	.00	293.55
SPANISH CLUB	336.56	.00	.00	336.56-	.00
STUDENT GOVERNME	10.44	.00	.00	10.44-	.00
YEARBOOK	50.17	.00	.00	50.17-	.00
FUTURE EDUCATORS	72.35	.00	.00	72.35-	.00
AFRO AMERICAN CL	555.98	824.00	972.75	.00	407.23
STUDENT COUNCIL	34.06	.00	.00	34.06-	.00
SAFETY PATROL	128.69	.00	.00	.00	128.69
FIRST GRADE	.00	518.50	497.50	.00	21.00
SECOND GRADE	.00	551.50	515.50	.00	36.00
FIFTH GRADE	.00	150.00	.00	.00	150.00
MUSIC CLUB	80.15	.00	.00	80.15-	.00
INTEREST CLUB 1	1,086.81	1,633.60	938.43	1,381.81-	400.17
KINDERGARTEN	18.42	330.60	334.95	.00	14.07
PRE-KINDER	.00	121.80	115.50	.00	6.30
CLASSES AND CLUBS	4,134.18	4,130.00	4,706.93	2,100.24-	1,457.01
TRUST					
DONATIONS	2.38	.00	.00	2.38-	.00
FIELD TRIPS	691.60	3,727.00	3,981.95	436.15-	.50
LIBRARY	672.70	.00	120.82	.00	551.88
SPECIAL PURPOSE	541.07	500.00	1,666.90	917.00	291.17
UNCLAIMED STALE-	.00	.00	.00	16.00	16.00
UNITED WAY	.00	163.00	163.00	.00	.00
YOUTH FAIR TICKE	732.00	.00	.00	732.00-	.00
SCIENCE BOARD	171.00	321.75	344.25	.00	148.50
DONATION TWO	3.29	.00	.00	3.29-	.00
FIELD TRIPS 2	224.48	544.05	533.28	235.25-	.00
FIELD TRIPS 3	.00	842.50	833.00	9.50-	.00
TRUST	3,038.52	6,098.30	7,643.20	485.57-	1,008.05
SCHOOL STORE					
SCHOOL SUPPLIES	296.54	.00	.00	296.54-	.00
SCHOOL STORE	296.54	.00	.00	296.54-	.00
GENERAL					
GENERAL MISCELLA	325.40	12.00	1,847.25	3,799.35	2,289.50
INTEREST	.00	99.62	.00	.00	99.62
SCHOOL PICTURES	.00	2,507.00	1,590.00	917.00-	.00
EQUIPMENT	.00	.00	104.00	.00	104.00-
DONATIONS	.00	29.74	.00	.00	29.74
GENERAL	325.40	2,648.36	3,541.25	2,882.35	2,314.86
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,304.42	1,272.66	2,311.08	.00	8,266.00
INSTRUCTIONAL MATE	9,304.42	1,272.66	2,311.08	.00	8,266.00
COMMUNITY SCHOOL					
PRE-K EARLY INTE	.06-	.00	.00	.00	.06-
COMMUNITY SCHOOL	.06-	.00	.00	.00	.06-
TOTAL	17,099.00	14,149.32	18,202.46	.00	13,045.86

CHECKING 8,755.57 INVESTMENTS .00 SBMMF 4,290.29 TOTAL 13,045.86
 ACCOUNTS PAYABLE .00

CARRIE P. MEEK/WESTVIEW ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 2101 N. W. 127 Street, North Miami, Florida 33167

Date School Established: 1955

Grades: PK-5

Principal: Dr. Rosa R. Simmons

Bookkeeper: Ms. Barbara Ham

CASH AND/OR INVESTMENT SUMMARY

	Interest <u>Rate</u>	<u>6/30/04</u>
Checking Account:		
Kislak National Bank	--	\$2,049.89
Savings Account:		
Kislak National Bank	0.38	<u>10,313.33</u>
TOTAL		<u><u>\$12,363.22</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 5901 CARRIE P. MEEK/WESTVIE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
COMPUTER KIDS	37.00	.00	.00	.00	37.00		
SAFETY PATROL	9.52	.00	.00	.00	9.52		
FIFTH GRADE	145.30	1,970.50	2,107.55	.00	8.25		
LITTLE WOMEN	94.50	227.19	321.69	.00	.00		
CLASSES AND CLUBS	286.32	2,197.69	2,429.24	.00	54.77		
TRUST							
DONATIONS	1,624.09	1,782.83	276.61	.00	3,130.31		
FIELD TRIPS	353.25	2,111.00	2,250.00	.00	214.25		
FUND RAISING	58.50	.00	.00	.00	58.50		
LIBRARY	359.86	.00	359.86	.00	.00		
LOST&DAMAGE TEXT	.00	309.43	.00	.00	309.43		
SPECIAL EVENTS	173.26	100.00	273.26	.00	.00		
SPECIAL PURPOSE	45.25	1,900.00	1,609.49	747.39	1,083.15		
UNITED WAY	.00	1,070.37	1,070.37	.00	.00		
SCHOLARSHIP 20	.00	82.00	.00	.00	82.00		
GRANTS I	3,079.42	.00	2,459.71	.00	619.71		
GRANTS II	1,586.64	.00	903.83	.00	682.81		
TEACHERS LEAD PR	.29	.00	.00	.00	.29		
TRUST	7,280.56	7,355.63	9,203.13	747.39	6,180.45		
GENERAL							
GENERAL MISCELLA	2,611.29	128.03	1,913.79	.00	825.53		
INTEREST	.00	38.70	.00	.00	38.70		
SCHOOL PICTURES	.00	2,078.00	1,330.61	747.39-	.00		
VENDING MACHINES	.00	778.59	.00	.00	778.59		
DONATIONS	.00	78.35	.00	.00	78.35		
GENERAL	2,611.29	3,101.67	3,244.40	747.39-	1,721.17		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,352.05	23,836.45	21,781.67	.00	4,406.83		
INSTRUCTIONAL MATE	2,352.05	23,836.45	21,781.67	.00	4,406.83		
TOTAL	12,530.22	36,491.44	36,658.44	.00	12,363.22		
CHECKING	2,049.89	INVESTMENTS	10,313.33	SBMF	.00	TOTAL	12,363.22
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 3050 N. W. 35 Street, Miami, Florida 33142

Date School Established: 1947

Grades: PK-5

Principal: Ms. Cynthia Gracia

Bookkeepers: Ms. Maureen M. Mari (Through January 2004)
 Ms. Lourdes Valdivia

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 7,905.34
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,172.91</u>
TOTAL			<u><u>\$16,078.25</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 3181 MELROSE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	12.03	4,062.50	3,906.50	.00	168.03	
LIBRARY	35.48	15.56	.00	.00	51.04	
SPECIAL PURPOSE	850.32	64.89	344.73	883.36	1,453.84	
UNCLAIMED STALE-	.00	5.50	5.50	.00	.00	
UNITED WAY	.00	516.62	516.62	.00	.00	
DONATION TWO	31.55	.00	.00	31.55-	.00	
DONATION THREE	.00	.00	.00	.00	.00	
SCHOOL SPECIAL P	64.50	.00	.00	64.50-	.00	
TRUST	993.88	4,665.07	4,773.35	787.31	1,672.91	
GENERAL						
GENERAL MISCELLA	2,026.83	2,014.88	1,886.23	96.05	2,251.53	
INTEREST	.00	187.97	.00	.00	187.97	
SCHOOL PICTURES	.00	2,417.00	1,528.94	883.36-	4.70	
TRAVEL	.00	.00	25.00	.00	25.00-	
DONATIONS	.00	1,986.14	.00	.00	1,986.14	
GENERAL	2,026.83	6,605.99	3,440.17	787.31-	4,405.34	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,321.72	5,687.11	3,008.83	.00	10,000.00	
INSTRUCTIONAL MATE	7,321.72	5,687.11	3,008.83	.00	10,000.00	
TOTAL	10,342.43	16,958.17	11,222.35	.00	16,078.25	
CHECKING	7,905.34	INVESTMENTS	.00 SBMMF	8,172.91	TOTAL	16,078.25
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 2225 N. W. 103 Street, Miami, Florida 33147

Date School Established: 1948

Grades: PK-5

Principal: Mr. Henry Crawford, Jr.

Bookkeeper: Ms. Michellene Bhoorasingh

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 443.71
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>15,907.98</u>
TOTAL			<u><u>\$16,351.69</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 3301 MIAMI PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	6,236.15	.00	2,154.76	1,691.00-	2,390.39		
FIELD TRIPS	2,278.74	10,834.00	10,507.23	2.54	2,608.05		
LIBRARY	430.14	43.00	.00	.00	473.14		
SPECIAL PURPOSE	1,484.86	50.00	1,755.48	1,271.03	1,050.41		
UNCLAIMED STALE-	46.45	.00	33.50	17.05	30.00		
UNITED WAY	.00	695.12	695.12	.00	.00		
SCIENCE BOARD	213.60	1,040.50	972.57	.00	281.53		
DONATION TWO	113.04	.00	113.04	.00	.00		
DONATION THREE	43.30	.00	.00	.00	43.30		
GRANTS 1	537.10	.00	196.48	.00	340.62		
TRUST	11,383.38	12,662.62	16,428.18	400.38-	7,217.44		
GENERAL							
GENERAL MISCELLA	3,566.74	.00	2,968.09	17.54-	581.11		
INTEREST	.00	387.23	.00	.00	387.23		
SCHOOL PICTURES	.00	4,139.00	2,747.94	792.03-	599.03		
EQUIPMENT	.00	.00	1,191.00	1,191.00	.00		
DONATIONS	.00	448.52	.00	.00	448.52		
RECYCLING COMMIS	.00	22.70	.00	.00	22.70		
GENERAL	3,566.74	4,997.45	6,907.03	381.43	2,038.59		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,842.45	13,889.70	12,655.44	18.95	7,095.66		
INSTRUCTIONAL MATE	5,842.45	13,889.70	12,655.44	18.95	7,095.66		
TOTAL	20,792.57	31,549.77	35,990.65	.00	16,351.69		
CHECKING	443.71	INVESTMENTS	.00	SBMMF	15,907.98	TOTAL	16,351.69
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 51 Park Street, Miami Springs, Florida 33166

Date School Established: 1937

Grades: PK-5

Principal: Ms. Melanie E. Megias

Bookkeeper: Ms. America Velasquez

Before/After School Care Program Manager: Ms. Ida G. Suarez

Before/After School Care Program Secretaries: Ms. Martha Valdes (Through October 2003)
 Mr. Alejandro Padron

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Commercial Bank of Florida	--	--	\$10,600.40
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,834.22</u>
TOTAL			<u><u>\$15,434.62</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 3381 MIAMI SPRINGS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	188.51	218.00	213.08	.00	193.43		
MUSIC	188.51	218.00	213.08	.00	193.43		
TRUST							
DONATIONS	32.39	302.79	.00	.00	335.18		
FIELD TRIPS	564.70	22,890.00	22,950.45	.00	504.25		
GUIDANCE	10.59	.00	.00	.00	10.59		
LIBRARY	441.22	746.02	728.44	.00	458.80		
LOST&DAMAGE TEXT	.00	66.39	66.39	.00	.00		
NON-RESIDENT TUI	.00	150.00	150.00	.00	.00		
SCHOLARSHIP	287.70	4,388.00	2,136.00	.00	2,539.70		
SCHOLARSHIP	4.56	.00	.00	.00	4.56		
SPECIAL PURPOSE	1,169.67	3,222.34	4,534.71	1,585.42	1,442.72		
UNITED WAY	.00	1,195.09	1,195.09	.00	.00		
REGION RETIREMEN	171.00	.00	.00	.00	171.00		
DONATION TWO	1,597.79	5,507.00	3,813.75	.00	3,291.04		
GRANTS 1	2.50	.00	.00	.00	2.50		
FIELD TRIPS 2	14.55	.00	.00	.00	14.55		
FIELD TRIPS 3	29.00	690.00	683.74	.00	35.26		
REGION ACTIVITIE	1,007.48	6,855.00	5,431.83	60.00	2,490.65		
GRANTS II	8.13	.00	.00	.00	8.13		
TRUST	5,341.28	46,012.63	41,690.40	1,645.42	11,308.93		
GENERAL							
GENERAL MISCELLA	919.41	27.71	222.80	.00	724.32		
CASH OVER & SHOR	.00	82.00	.00	.00	82.00		
INTEREST	.00	95.79	.00	.00	95.79		
SCHOOL PICTURES	.00	8,803.00	5,512.16	1,645.42	1,645.42		
TRAVEL	.00	.00	1,470.94	.00	1,470.94		
OFFICE SUPPLY	.00	.00	50.99	.00	50.99		
MEMORY BOOKS	.00	2,710.00	2,409.91	.00	300.09		
GENERAL	919.41	11,718.50	9,666.80	1,645.42	1,325.69		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,038.96	14,965.31	13,508.68	.00	2,495.59		
INSTRUCTIONAL MATE	1,038.96	14,965.31	13,508.68	.00	2,495.59		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	129,306.10	129,306.10	.00	.00		
COMM SCH CLASS F	.00	12,892.00	12,892.00	.00	.00		
COMM SCHL-ACTIVI	320.00	1,987.21	2,196.23	.00	110.98		
PRE-K FEES	.00	25,132.00	25,132.00	.00	.00		
SUBSIDIZED CHILD	.00	10,943.80	10,943.80	.00	.00		
COMMUNITY SCHOOL	320.00	180,261.11	180,470.13	.00	110.98		
TOTAL	7,808.16	253,175.55	245,549.09	.00	15,434.62		
CHECKING	10,600.40	INVESTMENTS	.00	SBMMF	4,834.22	TOTAL	15,434.62
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 5536 N. W. 21 Avenue, Miami, Florida 33142

Date School Established: 1970

Grades: PK-5

Principal: Ms. Cynthia A. Flanagan

Bookkeeper: Ms. Tanya Torrence

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	0.05	\$3,631.71
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,417.65</u>
TOTAL			<u><u>\$10,049.36</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 4071 OLINDA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	55.72	.00	.00	.00	55.72		
FIELD TRIPS	153.18	.00	.00	.00	153.18		
LIBRARY	893.65	.00	.00	.00	893.65		
SPECIAL PURPOSE	635.39	30.00	178.85	.00	486.54		
FIELD TRIPS 2	.12	.00	.00	.00	.12		
TRUST	1,738.06	30.00	178.85	.00	1,589.21		
GENERAL							
GENERAL MISCELLA	5,390.04	2.26	61.15	.00	5,331.15		
INTEREST	.00	129.00	.00	.00	129.00		
GENERAL	5,390.04	131.26	61.15	.00	5,460.15		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,000.00	.00	.00	.00	3,000.00		
INSTRUCTIONAL MATE	3,000.00	.00	.00	.00	3,000.00		
TOTAL	10,128.10	161.26	240.00	.00	10,049.36		
CHECKING	3,631.71	INVESTMENTS	.00	SBMMF	6,417.65	TOTAL	10,049.36
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 5720 N. W. 13 Avenue, Miami, Florida 33142

Date School Established: 1925

Grades: PK-5

Principal: Ms. Pamela Sanders-White

Bookkeeper: Ms. Shewana Gaiter

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	0.05	\$2,991.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,672.03</u>
TOTAL			<u><u>\$5,663.23</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in funds balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 4171 ORCHARD VILLA ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ACTIVITIES GENER	151.91	.00	.00	151.91-	.00
FIFTH GRADE	.14	749.29	.00	749.29-	.14
ALTERNATIVE ED.	1,882.34	.00	1,978.20	749.29	653.43
CLASSES AND CLUBS	2,034.39	749.29	1,978.20	151.91-	653.57
TRUST					
DONATIONS	.00	2,800.00	2,774.47	.00	25.53
FIELD TRIPS	59.47	.00	.00	.00	59.47
FUND RAISING	160.21	.00	.00	160.21-	.00
LIBRARY	540.67	21.50	181.00	.00	381.17
SPECIAL PURPOSE	517.76	440.00	1,350.26	404.30	11.80
UNITED WAY	.00	1,687.01	1,687.44	.43	.00
FIELD TRIPS 2	5.00	.00	.00	.00	5.00
TRUST	1,283.11	4,948.51	5,993.17	244.52	482.97
GENERAL					
GENERAL MISCELLA	826.81	25.25	965.92	311.69	197.83
INTEREST	.00	95.67	21.60	.00	74.07
SCHOOL PICTURES	.00	2,171.00	1,362.40	404.30-	404.30
TRAVEL	.00	.00	144.00	.00	144.00-
DONATIONS	.00	187.82	.00	.00	187.82
ARMORED SERVICE	.00	.00	57.10	.00	57.10-
GENERAL	826.81	2,479.74	2,551.02	92.61-	662.92
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,029.27	3,352.81	3,518.31	.00	3,863.77
INSTRUCTIONAL MATE	4,029.27	3,352.81	3,518.31	.00	3,863.77
TOTAL	8,173.58	11,530.35	14,040.70	.00	5,663.23

CHECKING 2,991.20 INVESTMENTS .00 SBMMF 2,672.03 TOTAL 5,663.23
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 6745 N. W. 23 Avenue, Miami, Florida 33147

Date School Established: 1955

Grades: PK-5

Principal: Ms. Kimberley F. Emmanuel

Bookkeeper: Ms. Eleanora Harris

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$3,681.58
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,573.88</u>
TOTAL			<u><u>\$6,255.46</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 4501 POINCIANA PARK ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	142.46	.00	.00	142.46-	.00		
FIFTH GRADE	17.02	.00	.00	17.02-	.00		
CLASSES AND CLUBS	159.48	.00	.00	159.48-	.00		
TRUST							
AWARDS	35.89	.00	.00	35.89-	.00		
DONATIONS	46.26	.00	.00	46.26-	.00		
FIELD TRIPS	236.81	2,720.75	2,943.56	.00	14.00		
FUND RAISING	547.90	.00	.00	547.90-	.00		
LIBRARY	623.32	169.53	489.23	.00	303.62		
SPECIAL EVENTS	620.02	.00	.00	.00	620.02		
SPECIAL PURPOSE	227.91	600.00	1,132.52	707.67	403.06		
UNITED WAY	.00	151.93	151.93	.00	.00		
MUSIC	84.50	.00	.00	.00	84.50		
DONATION TWO	40.10	.00	.00	.00	40.10		
TRUST	2,462.71	3,642.21	4,717.24	77.62	1,465.30		
GENERAL							
GENERAL MISCELLA	2,656.04	.00	3,177.17	789.53	268.40		
CASH OVER & SHOR	.00	.10	.00	.00	.10		
INTEREST	.00	115.63	.00	.00	115.63		
SCHOOL PICTURES	.00	1,511.00	926.73	.00	584.27		
VENDING MACHINES	.00	707.67	.00	707.67-	.00		
DONATIONS	.00	274.98	.00	.00	274.98		
GENERAL	2,656.04	2,609.38	4,103.90	81.86	1,243.38		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,000.00	4,863.49	5,316.71	.00	3,546.78		
INSTRUCTIONAL MATE	4,000.00	4,863.49	5,316.71	.00	3,546.78		
TOTAL	9,278.23	11,115.08	14,137.85	.00	6,255.46		
CHECKING	3,681.58	INVESTMENTS	.00	SBMMF	2,573.88	TOTAL	6,255.46
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 2790 S. W. 93 Court, Miami, Florida 33165

Date School Established: 1961

Grades: PK-5

Principal: Ms. Debbie Saumell

Bookkeeper: Ms. Magaly Valdes

After School Care Program Manager: Ms. Irene Parris

After School Care Program Secretary: Ms. Ileana Cabrer

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$6,397.81
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,489.89</u>
TOTAL			<u><u>\$9,887.70</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-2004 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 4721 ROCKWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	1,251.19	6,175.85	6,023.50	.00	1,403.54	
LIBRARY	170.16	167.97	.00	.00	338.13	
LOST&DAMAGE TEXT	.00	14.94	14.94	.00	.00	
SPECIAL PURPOSE	251.39	.00	1,836.95	1,735.83	150.27	
UNITED WAY	.00	1,817.00	1,817.00	.00	.00	
FIELD TRIPS 2	178.81	1,363.25	1,408.00	.00	134.06	
TRUST	1,851.55	9,539.01	11,100.39	1,735.83	2,026.00	
GENERAL						
GENERAL MISCELLA	3,806.17	50.00	1,325.05	.00	2,531.12	
CASH OVER & SHOR	.00	.60	.00	.00	.60	
INTEREST	.00	92.32	.00	.00	92.32	
SCHOOL PICTURES	.00	6,730.00	4,232.44	1,248.79-	1,248.77	
VENDING MACHINES	.00	487.04	.00	487.04-	.00	
TRAVEL	.00	.00	150.00	.00	150.00-	
MEMORY BOOKS	.00	4,693.00	4,453.14	.00	239.86	
GENERAL	3,806.17	12,052.96	10,160.63	1,735.83-	3,962.67	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,000.00	3,299.95	4,197.15	.00	3,102.80	
INSTRUCTIONAL MATE	4,000.00	3,299.95	4,197.15	.00	3,102.80	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	152,939.38	152,939.38	.00	.00	
COMM SCHL-ACTIVI	401.21	3,629.00	3,233.98	.00	796.23	
SUBSIDIZED CHILD	.00	20,301.00	20,301.00	.00	.00	
COMMUNITY SCHOOL	401.21	176,869.38	176,474.36	.00	796.23	
TOTAL	10,058.93	201,761.30	201,932.53	.00	9,887.70	
CHECKING	6,397.81	INVESTMENTS	.00 SBMMF	3,489.89	TOTAL	9,887.70
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 121 S. W. 78 Place, Miami, Florida 33144

Date School Established: 1958

Grades: PK-5

Principal: Ms. Rosa R. Nesbitt

Bookkeeper: Ms. Esther Perez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 6,781.97
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,685.29</u>
TOTAL			<u><u>\$17,467.26</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 4921 SEMINOLE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	25.00	.00	.00	25.00	
FIELD TRIPS	29.32	2,677.00	2,407.00	.00	299.32	
LIBRARY	334.83	203.79	199.45	.00	339.17	
LOST&DAMAGE TEXT	.00	166.77	166.77	.00	.00	
NON-RESIDENT TUI	.00	300.00	300.00	.00	.00	
SPECIAL EVENTS	60.00-	.00	60.00-	.00	.00	
SPECIAL PURPOSE	3,794.02	1,500.00	2,409.60	1,617.19	4,501.61	
UNCLAIMED STALE-	29.00	.00	9.00	20.00-	.00	
UNITED WAY	.00	1,769.00	1,769.00	.00	.00	
TRUST	4,127.17	6,641.56	7,200.82	1,597.19	5,165.10	
GENERAL						
GENERAL MISCELLA	9,901.76	.00	2,810.48	20.00	7,111.28	
INTEREST	.00	220.08	.00	.00	220.08	
SCHOOL PICTURES	.00	8,689.00	5,454.61	1,617.19-	1,617.20	
DONATIONS	.00	287.74	.00	.00	287.74	
RECYCLING COMMIS	.00	32.00	.00	.00	32.00	
GENERAL	9,901.76	9,228.82	8,265.09	1,597.19-	9,268.30	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,391.21	5,649.03	5,006.38	.00	3,033.86	
INSTRUCTIONAL MATE	2,391.21	5,649.03	5,006.38	.00	3,033.86	
TOTAL	16,420.14	21,519.41	20,472.29	.00	17,467.26	
CHECKING	6,781.97	INVESTMENTS	.00 SBMMF	10,685.29	TOTAL	17,467.26
			ACCOUNTS PAYABLE	.00		

JOHN I. SMITH ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 10415 N. W. 52 Street, Miami, Florida 33178

Date School Established: 1996

Grades: PK-5

Principal: Ms. Gwendolyn C. Hines

Bookkeeper: Ms. Jacqueline Denman

After School Care Program Manager: Ms. Karla Arellano

After School Care Program Secretary: Ms. Ana Menendez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N.A.	--	--	\$24,186.52
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,761.89</u>
TOTAL			<u><u>\$35,948.41</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 5101 JOHN I SMITH ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	567.27	.00	567.14	.00	.13		
CLASSES AND CLUBS	567.27	.00	567.14	.00	.13		
TRUST							
ADVANCE FOR CHAN	.00	200.00	200.00	.00	.00		
DONATIONS	1,316.16	1,037.21	1,634.53	.00	718.84		
LIBRARY	549.13	860.01	1,034.03	.00	375.11		
LOST&DAMAGE TEXT	.00	31.51	.00	.00	31.51		
SPECIAL PURPOSE	419.39	7,484.70	5,109.84	2,616.72	5,410.97		
UNCLAIMED STALE-	136.25	.00	136.25	.00	.00		
UNITED WAY	.00	1,876.00	1,876.00	.00	.00		
GRANTS 1	56.74	.00	.00	.00	56.74		
REGION ACTIVITIE	18.45	.00	.00	.00	18.45		
TRUST	2,496.12	11,489.43	9,990.65	2,616.72	6,611.62		
GENERAL							
GENERAL MISCELLA	11,952.82	114.27	13,528.23	.00	1,461.14-		
INTEREST	.00	233.11	.00	.00	233.11		
SCHOOL PICTURES	.00	25,787.17	17,597.92	1,986.91-	6,202.34		
VENDING MACHINFS	.00	629.81	.00	629.81-	.00		
REPAIR & MAINTEN	.00	.00	675.90	.00	675.90-		
DONATIONS	.00	12,800.00	.00	.00	12,800.00		
GENERAL	11,952.82	39,564.36	31,802.05	2,616.72-	17,098.41		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,157.24	8,879.69	9,286.98	.00	3,749.95		
INSTRUCTIONAL MATE	4,157.24	8,879.69	9,286.98	.00	3,749.95		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	381,273.50	380,469.50	804.00-	.00		
COMM SCH CLASS F	.00	87,860.00	87,723.00	137.00-	.00		
COMM SCHL-ACTIVI	7,314.12	10,118.80	8,934.62	10.00-	8,488.30		
PRE-K FEES	.00	139,882.00	140,833.00	951.00	.00		
SUBSIDIZED CHILD	.00	17,677.80	17,677.80	.00	.00		
COMMUNITY SCHOOL	7,314.12	636,812.10	635,637.92	.00	8,488.30		
TOTAL	26,487.57	696,745.58	687,284.74	.00	35,948.41		
CHECKING	24,186.52	INVESTMENTS	.00	SBMMF	11,761.89	TOTAL	35,948.41
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 265 East 5 Street, Hialeah, Florida 33010

Date School Established: 1923

Grades: PK-5

Principal: Dr. Julio Carrera

Bookkeeper: Ms. Raquel Perez

Community School Assistant Principals: Ms. Norma Delgado (Through June 2004)
 Ms. Shirley Thompson

Community School Secretary: Ms. Andrea Mena

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$10,417.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	12,534.88
TOTAL			<u>\$22,952.50</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 5201 SOUTH HIALEAH ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS	661.91	18,196.80	16,475.30	2,383.41-	.00		
LIBRARY	275.25	269.20	1,756.33	2,164.57	952.69		
SPECIAL EVENTS	86.43	3,665.00	3,383.00	.00	368.43		
SPECIAL PURPOSE	36.82	1,800.00	3,872.30	2,258.13	222.65		
UNCLAIMED STALE-	.00	.00	.00	22.00	22.00		
UNITED WAY	.00	893.07	893.07	.00	.00		
BOOK FAIR	709.54	5,189.62	3,734.59	2,164.57-	.00		
MUSIC	39.87	.00	.00	.00	39.87		
REGION ACTIVITIE	.01	.00	.00	.00	.01		
TRUST	1,809.83	30,013.69	30,114.59	103.28-	1,605.65		
GENERAL							
GENERAL MISCELLA	490.93	.00	2,747.25	2,361.41	105.09		
INTEREST	.00	248.41	.00	.00	248.41		
SCHOOL PICTURES	.00	12,141.00	7,564.74	2,258.13-	2,318.13		
DONATIONS	.00	400.00	175.00	.00	225.00		
GENERAL	490.93	12,789.41	10,486.99	103.28	2,896.63		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,000.00	47,949.66	45,949.66	.00	10,000.00		
INSTRUCTIONAL MATE	8,000.00	47,949.66	45,949.66	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	93,258.60	93,258.60	.00	.00		
COMM SCH CLASS F	.00	7,522.56	7,522.56	.00	.00		
COMM SCHL-CONCES	7,746.41	48.65	.00	7,795.06-	.00		
COMM SCHL-ACTIVI	635.35	1,309.00	1,289.19	7,795.06	8,450.22		
SUBSIDIZED CHILD	.00	46,920.40	46,920.40	.00	.00		
COMMUNITY SCHOOL	8,381.76	149,059.21	148,990.75	.00	8,450.22		
TOTAL	18,682.52	239,811.97	235,541.99	.00	22,952.50		
CHECKING	10,417.62	INVESTMENTS	.00	SBMMF	12,534.88	TOTAL	22,952.50
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 1122 Blue Bird Avenue, Miami Springs, Florida 33166

Date School Established: 1956

Grades: K-5

Principal: Dr. Tonya Dillard

Bookkeepers: Ms. Stephanie Anderson (Through December 2003)
 Ms. Teresa C. Fernandez (Through January 2004)
 Ms. Maria P. Santos

After School Care Program Manager: Ms. Marjorie Saren

After School Care Program Secretaries: Ms. JoAnne Quintana (Through September 2003)
 Ms. Rosa Diaz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$11,040.03
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	4,149.23
TOTAL			<u>\$15,189.26</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 5361 SPRINGVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	.00	7,963.00	7,963.00	.00	.00		
FIRST GRADE	.00	2,359.00	2,317.50	.00	41.50		
SECOND GRADE	.00	1,690.00	1,690.00	.00	.00		
THIRD GRADE	.00	882.00	860.00	.00	22.00		
FOURTH GRADE	.00	1,991.00	1,991.00	.00	.00		
FIFTH GRADE	.00	440.00	440.00	.00	.00		
KINDERGARTEN	.00	1,290.00	1,210.00	.00	80.00		
CLASSES AND CLUBS	.00	16,615.00	16,471.50	.00	143.50		
TRUST							
DONATIONS	562.42	.00	.00	562.42-	.00		
FIELD TRIPS	4,170.04	998.00	3,470.25	.00	1,697.79		
LIBRARY	390.52	1,073.94	1,085.38	.00	379.08		
LOST&DAMAGE TEXT	376.19	37.52	.00	.00	413.71		
NON-RESIDENT TUI	.00	200.00	200.00	.00	.00		
SPECIAL PURPOSE	3,170.60	3,556.33	5,111.86	3,844.96	5,460.03		
UNCLAIMED STALE-	26.50	.00	26.50	.00	.00		
UNITED WAY	.00	1,192.02	1,192.02	.00	.00		
DONATION TWO	1.82	.00	.00	1.82-	.00		
DONATION THREE	19.13	1,275.36	.00	19.13-	1,275.36		
DONATION FOUR	22.24	300.00	300.00	22.24-	.00		
DONATIONS FIVE	258.25	.00	241.75	.00	16.50		
FIELD TRIPS 2	202.85	.00	.00	.00	202.85		
TRUST	9,200.56	8,633.17	11,627.76	3,239.35	9,445.32		
GENERAL							
GENERAL MISCELLA	1,146.00	281.14	1,365.27	605.61	667.48		
CASH OVER & SHOR	.00	.02-	.00	.00	.02-		
INTEREST	.00	101.24	.00	.00	101.24		
SCHOOL PICTURES	.00	9,939.00	6,094.04	3,844.96-	.00		
DONATIONS	.00	969.54	406.56	.00	562.98		
GENERAL	1,146.00	11,290.90	7,865.87	3,239.35-	1,331.68		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,317.59	8,920.35	8,482.74	.00	2,755.20		
INSTRUCTIONAL MATE	2,317.59	8,920.35	8,482.74	.00	2,755.20		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	127,094.00	127,094.00	.00	.00		
COMM SCH CLASS F	.00	6,240.00	6,240.00	.00	.00		
COMM SCHL-ACTIVI	43.56	1,470.00	.00	.00	1,513.56		
SUBSIDIZED CHILD	.00	7,008.20	7,008.20	.00	.00		
COMMUNITY SCHOOL	43.56	141,812.20	140,342.20	.00	1,513.56		
TOTAL	12,707.71	187,271.62	184,790.07	.00	15,189.26		
CHECKING	11,040.03	INVESTMENTS	.00	SBMMF	4,149.23	TOTAL	15,189.26
			ACCOUNTS PAYABLE	.00			

E. W. F. STIRRUP ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 330 N. W. 97 Avenue, Miami, Florida 33172

Date School Established: 1976

Grades: PK-5

Principal: Mr. George Thorpe

Bookkeeper: Ms. Nayda Rapp

After School Care Program Managers: Mr. James Smith (Through June 2004)
 Mr. Ornan Pratt

After School Care Program Secretaries: Ms. Nayda Rapp
 Ms. Myriam Benitez

CASH AND/OR INVESTMENT SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$1,953.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>18,022.41</u>
TOTAL			<u><u>\$19,975.64</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 5381 E.W.F. STIRRUP ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	.00	166.00	.00	.00	166.00		
FIELD TRIPS	666.03	16,624.75	17,157.75	.00	133.03		
LIBRARY	8,152.69	2,337.70	3,629.12	.00	6,861.27		
LOST&DAMAGE TEXT	.00	117.47	117.47	.00	.00		
SPECIAL PURPOSE	1,489.35	.00	1,080.09	1,451.53	1,860.79		
UNCLAIMED STALE-	50.00	.00	50.00	.00	.00		
UNITED WAY	.00	1,722.98	1,722.98	.00	.00		
TRUST	10,358.07	20,968.90	23,757.41	1,451.53	9,021.09		
GENERAL							
GENERAL MISCELLA	6,069.39	862.90	2,070.31	.00	4,861.98		
CASH OVER & SHOR	.00	2.00	.00	.00	2.00		
INTEREST	.00	374.50	.00	.00	374.50		
SCHOOL PICTURES	.00	11,759.00	8,133.93	1,451.53-	2,173.54		
GENERAL	6,069.39	12,998.40	10,204.24	1,451.53-	7,412.02		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,757.63	5,202.97	4,492.82	.00	2,467.78		
INSTRUCTIONAL MATE	1,757.63	5,202.97	4,492.82	.00	2,467.78		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	181,693.00	181,693.00	.00	.00		
COMM SCHL-FIELD	995.50	3,926.00	4,834.60	.00	86.90		
COMM SCHL-ACTIVI	288.72	1,832.00	1,132.87	.00	987.85		
SUBSIDIZED CHILD	.00	73,603.20	73,603.20	.00	.00		
COMMUNITY SCHOOL	1,284.22	261,054.20	261,263.67	.00	1,074.75		
TOTAL	19,469.31	300,224.47	299,718.14	.00	19,975.64		
CHECKING	1,953.23	INVESTMENTS	.00	SBMF	18,022.41	TOTAL	19,975.64
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10655 S. W. 4 Street, Miami, Florida 33174

Date School Established: 1985

Grades: PK-5

Principal: Mr. Delio G. Diaz

Bookkeeper: Ms. Leah L. Sellers

After School Care Program Managers: Ms. Guillermina Amador
 Ms. Gloria Gonzalez

After School Care Program Secretary: Ms. Lourdes Membiela

CASH AND/OR INVESTMENTS SUMMARY

	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:		
Continental National Bank of Miami	0.30	\$26,234.45
Savings Account:		
Continental National Bank of Miami	0.40	<u>20,545.62</u>
 TOTAL		 <u><u>\$46,780.07</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 fiscal year, on the cash basis of accounting. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration.

ACCESS CENTER III

SCHOOL - 5431 SWEETWATER ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	3,935.59	8,643.00	420.00	.00	12,158.59		
FIELD TRIPS	12.82	1,240.00	907.50	.00	345.32		
LIBRARY	2,422.85	183.65	1,660.46	.00	946.04		
LOST&DAMAGE TEXT	.00	44.95	44.95	.00	.00		
NON-RESIDENT TUI	.00	300.00	250.00	.00	50.00		
SPECIAL PURPOSE	6,912.06	.00	3,441.87	4,296.82	7,767.01		
UNITED WAY	.00	4,961.26	4,961.26	.00	.00		
VANDALISM	.00	270.00	.00	.00	270.00		
DONATION TWO	2,797.68	.00	.00	3.40-	2,794.28		
DONATION THREE	3.40	.00	.00	.00	3.40		
TRUST	16,084.40	15,642.86	11,686.04	4,293.42	24,334.64		
GENERAL							
GENERAL MISCELLA	25,035.78	29.20	1,551.83	3.40	23,516.55		
INTEREST	.00	212.23	.00	.00	212.23		
SCHOOL PICTURES	.00	11,569.00	7,212.18	4,296.82-	.00		
TRAVEL	.00	.00	1,672.18	.00	1,672.18-		
REPAIR & MAINTEN	.00	.00	2,191.93	.00	2,191.93-		
DONATIONS	.00	245.50	.00	.00	245.50		
GENERAL	25,035.78	11,995.93	12,628.12	4,293.42-	20,110.17		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	2,777.87	5,743.26	.00	2,034.61		
INSTRUCTIONAL MATE	5,000.00	2,777.87	5,743.26	.00	2,034.61		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	136,049.59	136,049.59	.00	.00		
COMM SCHL-ACTIVI	361.65	245.00	306.00	.00	300.65		
SUBSIDIZED CHILD	.00	35,015.00	35,015.00	.00	.00		
COMMUNITY SCHOOL	361.65	171,309.59	171,370.59	.00	300.65		
TOTAL	46,481.83	201,726.25	201,428.01	.00	46,780.07		
CHECKING	26,234.45	INVESTMENTS	20,545.62	SBMMF	.00	TOTAL	46,780.07
			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.