

**AUDIT OF THE INTERNAL FUNDS
OF REGION CENTER IV ELEMENTARY SCHOOLS
JANUARY 2005**

**AUDIT COMMITTEE MEETING
JANUARY 25, 2005**

**SCHOOL BOARD MEETING
FEBRUARY 16, 2005**

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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January 18, 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 all 36 elementary schools from Region Center IV. The audit period was one fiscal year ended June 30, 2004.

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

Our audits indicated that all 36 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. Our review of the Procurement Credit Card Program and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at all schools where such reviews were conducted. Property inventory results indicated that all but one school were reported as having "no unlocated" property, and property items reported missing through the Plant Security Report process were mostly in the area of computer equipment.

This report will be presented to the Audit Committee at its January 25, 2005 meeting and to the School Board at its February 16, 2005 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

TABLE OF CONTENTS

Page
Number

I. INTRODUCTORY SECTION

Background	1
Organizational Chart	2
Internal Auditor's Report and Summary	3
Areas of Audit Findings.....	8
Analysis of Current and Prior Audit Findings by School.....	9
Property Schedules	
Current Property Inventory Results (Compared to Prior Inventory)	10
Analysis of Property Losses per Plant Security Reports Since Prior Physical Inventory.....	11

II. INDIVIDUAL AUDIT REPORTS

Maya Angelou Elementary.....	12
Auburndale Elementary	14
George W. Carver Elementary	16
Citrus Grove Elementary.....	18
Coconut Grove Elementary	20
Comstock Elementary.....	22
Coral Gables Elementary.....	24
Coral Way Elementary.....	26
Thena C. Crowder Elementary	28
Frederick Douglass Elementary	30
Paul L. Dunbar Elementary.....	32
Edison Park Elementary	34
Fairlawn Elementary	36
Henry M. Flagler Elementary	38
Eneida M. Hartner Elementary	40
Kensington Park Elementary	42
Key Biscayne Elementary.....	44
Kinloch Park Elementary	46
Little River Elementary.....	48
Toussaint L'Ouverture Elementary	50
Ada Merritt Elementary	52
Miami Shores Elementary.....	54
Phyllis R. Miller Elementary	56
Morningside Elementary	58
Kelsey L. Pharr Elementary	60
Riverside Elementary.....	62
Santa Clara Elementary.....	64
Shadowlawn Elementary	66
Shenandoah Elementary	68
Silver Bluff Elementary.....	70
Lenora B. Smith Elementary.....	72
Southside Elementary.....	74
Sunset Elementary.....	76
Frances S. Tucker Elementary	78
West Laboratory Elementary	80
Phillis Wheatley Elementary	82

I. INTRODUCTORY SECTION

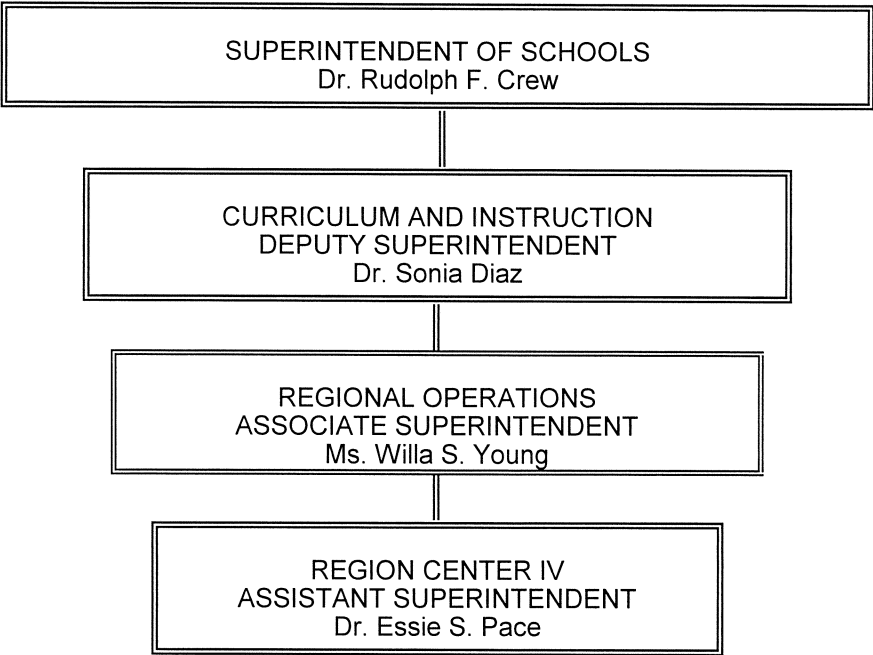
BACKGROUND

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 Accounting¹.

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 audit 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 Accounting¹.

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 to School Board Rule 6Gx13- 3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-04 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.



REGION CENTER IV ADMINISTRATIVE DIRECTOR Mr. Jorge L. Garcia	
<u>SCHOOL</u>	<u>PRINCIPAL</u>
Maya Angelou Elementary	Ms. Linda C. Whye
Auburndale Elementary	Mr. Yseult Charles
George W. Carver Elementary	Dr. Cheryl E. Johnson
Citrus Grove Elementary	Ms. Gwendolyn Haynes-Evans
Coconut Grove Elementary	Ms. Avis Y. Bemby
Comstock Elementary	Mr. Alejandro Perez
Coral Gables Elementary	Ms. Graciela P. Cerra
Coral Way Elementary	Dr. Pablo G. Ortiz
Thena C. Crowder Elementary	Ms. Dahlia M. Gonzalez
Frederick Douglass Elementary	Ms. Cathleen A. McGinnis
Paul L. Dunbar Elementary	Ms. Marie L. Destin
Edison Park Elementary	Ms. Veronica Swindell-Wesley
Fairlawn Elementary	Ms. Amelia P. Leth
Henry M. Flagler Elementary	Ms. Maria L. Izquierdo
Eneida M. Hartner Elementary	Dr. Orlando B. Gonzalez
Kensington Park Elementary	Mr. Genaro Navarro
Key Biscayne Elementary	Dr. Ana M. Rasco
Kinloch Park Elementary	Ms. Ana M. Casas
Little River Elementary	Ms. Isabel D. Castillo
Toussaint L'Ouverture Elementary	Ms. Liliane A. Delbor
Ada Merritt Elementary	Ms. Coralía G. Gonzalez-Yglesias
Miami Shores Elementary	Ms. Sherry L. Krubitch
Phyllis R. Miller Elementary	Ms. Lora J. Manning
Morningside Elementary	Ms. Josette Paris
Kelsey L. Pharr Elementary	Ms. Maria C. Mason
Riverside Elementary	Ms. Sharon M. Lopez
Santa Clara Elementary	Ms. Marie P. Caceres
Shadowlawn Elementary	Ms. Brenda P. Dawson
Shenandoah Elementary	Ms. Carmen M. Garcia-Gomez
Silver Bluff Elementary	Dr. Brenda B. Dawkins
Lenora B. Smith Elementary	Ms. Jeanethe D. Thompson
Southside Elementary	Ms. Maria D. Gonzalez
Sunset Elementary	Dr. Aline E. Sarria
Frances S. Tucker Elementary	Mr. Leonard J. Ruan
West Laboratory Elementary	Ms. Vanassa L. Washington
Phillis Wheatley Elementary	Ms. Cora I. Coleman Portee

INTERNAL AUDITOR'S REPORT AND SUMMARY

SCOPE, OBJECTIVES, METHODOLOGY, OPINION, AND RESULTS

State Board of Education Rule 6A-1.087, Florida Administrative Code, requires District School Boards to provide for audits of the school internal funds. 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, and**
- **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.**

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.

The reports for the schools with audit exceptions were discussed, in draft form, with the principals and the Region Center staff at the exit conferences held for that purpose. The principals have provided written responses to the exceptions specifying what corrective actions will be implemented to prevent their recurrence. The responses from the principals were submitted for review to the Region Center Office and then to Regional Operations. The responses were forwarded to the Office of Management and Compliance Audits, which also reviewed them to assure corrective action was or will be taken and have been included, verbatim, with the audit report.

Financial Statements

In our opinion, the financial statements contained 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.

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. The results of our tests of compliance indicate that, with respect to the items tested, the schools generally complied with the policies and procedures in the Manual of Internal Accounting. When significant matters came to our attention relating to noncompliance, they are reported in the AUDIT EXCEPTIONS section of the audit report for the school where the instances of noncompliance were noted and also in the SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS subsection of this report.

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. When reportable conditions came to our attention regarding the cash receipts and disbursements and the Manual of Internal Accounting, these are noted in the AUDIT EXCEPTIONS section of the audit report for the school where the conditions were noted, and also in the SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS subsection of this report.

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.

In our opinion, the internal control at the schools as of June 30, 2004 generally functioned as designed by the District administration and implemented by the schools, which includes the lack of segregation of incompatible accounting duties performed by the bookkeeper/treasurer, as previously discussed.

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 related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to the Payroll Processing Procedures manual. Specifically, we determined that current payroll rosters were generally supported by adequately prepared daily payroll attendance sheets. We also determined that the functions of payroll preparation and authorization, and check distribution were performed by different employees.

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.

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.

The results of our audits for the individual schools are included within each school's report and are summarized in the following subsection.

SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS

The Office of Management and Compliance Audits has completed the audits of all 36 schools corresponding Region Center IV. The audit period was one fiscal year ended June 30, 2004. 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 four schools; and (5) review of the "Authorized Applications for Employees by Locations Report" at six schools.

INTERNAL FUNDS

- o We are pleased to report that the records were maintained in good order and in accordance with prescribed policies and procedures at all 36 schools (Page 8).

PAYROLL

- o Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools/centers included herein. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets as described by the Payroll Processing Procedures manual (Page 8).

PROPERTY

- o A physical inventory of property items over \$1,000 indicated that 35 of the 36 schools corresponding to Region Center IV were in compliance with property procedures and there were "no unlocated" items. Approximately \$18.1 million was inventoried at 36 schools with 1 item with a cost of \$2,002 and a depreciated value of \$601 reported as "unlocated" at one school (Page 10). In addition, property losses reported through the Plant Security Report process showed 39 items valued at a cost of \$48,692 and a depreciated value of \$19,985 reported missing at 12 schools. These losses were mostly in the area of computer equipment (Page 11).

PROCUREMENT CREDIT CARD PROGRAM

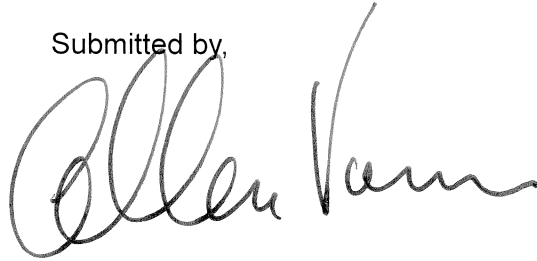
- o A review of the Procurement Credit Card Program's records and procedures at four schools disclosed that there was general compliance with the Procurement Credit Card Program Policies & Procedures Manual (Page 8).

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 (Page 8).

- We commend the administration and staff of these schools, as well as the Region Center IV staff for supporting the schools' efforts to strive for excellence in these areas.

Submitted by,



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

Internal Audits Performed by:

Ms. Yvonne Barrios
Mr. Harry Demosthenes
Ms. Mayte Diaz
Ms. Germa Garcia
Ms. Oria M. Lacayo

Mr. Reginald Lafontant
Ms. Liana Rangel
Ms. Latosha Styles
Ms. Tamara Wain, CPA

Audits Supervised and Reviewed by:

Ms. Maria T. Gonzalez, CPA
Ms. Teresita M. Rodriguez, CPA

Property Audits Supervised and Performed by:

Mr. Freddie Britt and Property Audits Staff

**REGION CENTER IV ELEMENTARY SCHOOLS
AREAS OF AUDIT FINDINGS**

School	Page No.	Total per School
Maya Angelou Elementary ⁽¹⁾	12	None
Auburndale Elementary ^{*(1)}	14	None
George W. Carver Elementary	16	None
Citrus Grove Elementary ⁽¹⁾	18	None
Coconut Grove Elementary	20	None
Comstock Elementary	22	None
Coral Gables Elementary ⁽¹⁾	24	None
Coral Way Elementary**	26	None
Thena C. Crowder Elementary ⁽¹⁾⁽²⁾	28	None
Frederick Douglass Elementary	30	None
Paul L. Dunbar Elementary ⁽²⁾	32	None
Edison Park Elementary ⁽¹⁾⁽²⁾	34	None
Fairlawn Elementary	36	None
Henry M. Flagler Elementary ⁽¹⁾	38	None
Eneida M. Hartner Elementary	40	None
Kensington Park Elementary	42	None
Key Biscayne Elementary**	44	None
Kinloch Park Elementary**	46	None
Little River Elementary ^{*(1)(2)(4)}	48	None
Toussaint L'Ouverture Elementary ⁽²⁾	50	None
Ada Merritt Elementary ⁽³⁾	52	None
Miami Shores Elementary*	54	None
Phyllis R. Miller Elementary	56	None
Morningside Elementary ^{** (2)}	58	None
Kelsey L. Pharr Elementary ⁽¹⁾	60	None
Riverside Elementary	62	None
Santa Clara Elementary ⁽¹⁾⁽²⁾	64	None
Shadowlawn Elementary ⁽²⁾	66	None
Shenandoah Elementary*	68	None
Silver Bluff Elementary**	70	None
Lenora B. Smith Elementary	72	None
Southside Elementary	74	None
Sunset Elementary	76	None
Frances S. Tucker Elementary	78	None
West Laboratory Elementary**	80	None
Phillis Wheatley Elementary ⁽²⁾	82	None

Notes

- * Procurement Credit Card Program reviewed at this school (4 schools).
- ** Authorized Applications for Employees by Locations Report reviewed at this school (6 schools).
- (1) Change in principal at this school (10 schools).
- (2) School Improvement Zone school (9 schools).
- (3) First Audit at this school (1 school).
- (4) One property item missing at this school. See property schedule (Page 10).

**REGION CENTER IV ELEMENTARY SCHOOLS
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

SCHOOL	CURRENT AUDIT PERIOD	PRIOR AUDIT PERIOD
<p>Maya Angelou Elementary (Page 12)</p>	<p align="center"><u>2003-04</u></p> <p align="center">None</p>	<p align="center"><u>2002-03</u></p> <p>Payroll</p> <ul style="list-style-type: none"> - review of payroll records from June 21, 2002 to December 4, 2003 disclosed many part-time permanent employees and other part-time employees overpaid total of 619 hours amounting to \$4,437 - permanent part-time employees entitled to four hours pay during holidays; however, those hours automatically paid by District, not by school - most overpayments resulted when school reported holiday hours for hourly paid employees, in addition to hours paid by District - corrections for three pay periods initially reviewed made at request of auditor; others corrections pending - condition noted in previous years - school administration researched previous years' records, found errors, and made corrections.

SCHOOLS WITH NO AUDIT EXCEPTIONS NOTED DURING BOTH AUDIT PERIODS ARE EXCLUDED FROM THIS SECTION.

PROPERTY SCHEDULES

**REGION CENTER IV ELEMENTARY SCHOOLS
CURRENT PROPERTY INVENTORY RESULTS
(COMPARED TO PRIOR INVENTORY)**

School	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of items	At Cost	At Deprec. Value		
Maya Angelou Elementary	474	\$ 615,980	None			None	
Auburndale Elementary	618	787,405	None			None	
George W. Carver Elementary	112	141,295	None			None	
Citrus Grove Elementary	409	551,633	None			None	
Coconut Grove Elementary	176	216,261	None			None	
Comstock Elementary	427	582,109	None			None	
Coral Gables Elementary	223	342,523	None			None	
Coral Way Elementary	347	544,539	None			None	
Thena C. Crowder Elementary	212	293,526	None			None	
Frederick Douglass Elementary	443	525,535	None			None	
Paul L. Dunbar Elementary	372	457,546	None			None	
Edison Park Elementary	359	437,210	None			None	
Fairlawn Elementary	285	377,932	None			None	
Henry M. Flagler Elementary	319	440,079	None			None	
Eneida M. Hartner Elementary	545	763,897	None			None	
Kensington Park Elementary	625	737,251	None			None	
Key Biscayne Elementary	464	702,963	None			None	
Kinloch Park Elementary	317	432,323	None			None	
Little River Elementary	396	550,409	1	\$ 2,002	\$ 601	3	\$ 3,939
Toussaint L'Ouverture El.	443	487,288	None			None	
Ada Merritt Elementary	163	234,418	None			None	
Miami Shores Elementary	448	667,711	None			None	
Phyllis R. Miller Elementary	492	744,966	None			None	
Morningside Elementary	380	592,600	None			None	
Kelsey L. Pharr Elementary	278	321,417	None			None	
Riverside Elementary	697	1,155,833	None			None	
Santa Clara Elementary	319	387,670	None			None	
Shadowlawn Elementary	297	399,683	None			None	
Shenandoah Elementary	338	492,407	None			None	
Silver Bluff Elementary	308	433,274	None			None	
Lenora B. Smith Elementary	407	522,392	None			None	
Southside Elementary	285	426,033	None			None	
Sunset Elementary	324	426,398	None			None	
Frances S. Tucker Elementary	278	378,871	None			None	
West Laboratory Elementary	271	327,078	None			None	
Phillis Wheatley Elementary	420	596,200	None			None	
TOTAL	13,271	\$ 18,094,655	1	\$ 2,002	\$ 601	3	\$ 3,939

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

School	No. Of Plant Security Reports	Total Items	Total Amount At Cost	CATEGORY (AT COST)				Total Depreciated Value
				Audio Visual	Computers	Radios	Other	
Maya Angelou Elementary	1	1	\$ 2,410	\$ 2,410				\$ -
Citrus Grove Elementary	2	12	21,386		\$ 20,858	\$ 528		9,851
Comstock Elementary	1	1	994		994			414
Kensington Park Elementary	4	9	7,872		7,872			3,880
Kinloch Park Elementary	1	3	2,295		2,295			2,142
Little River Elementary	1	4	2,876		2,876			1,696
Toussaint L'Ouverture El.	1	1	528			528		452
Miami Shores Elementary	1	1	1,449		1,449			604
Kelsey L. Pharr Elementary	2	4	6,626		6,626			-
Riverside Elementary	1	1	528			528		452
Shenandoah Elementary	1	1	999				\$ 999	-
Phillis Wheatley Elementary	1	1	729		729			494
TOTAL	17	39	\$ 48,692	\$ 2,410	\$ 43,699	\$ 1,584	\$ 999	\$ 19,985

Note:

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

II. INDIVIDUAL AUDIT REPORTS

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

PROFILE OF THE SCHOOL

Address: 1850 N.W. 32 Street, Miami, Florida 33142

Date School Established: 1995

Grades: PK-5

Principals: Ms. Simine A. Heise (Through August 2003; retired)
 Ms. Linda C. Whye

Bookkeepers: Ms. Carla Moorman (Through May 2004)
 Ms. Salema Abdelmour (Through October 2004)
 Ms. Ileana E. Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	--	\$3,121.65
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,449.04</u>
TOTAL			<u><u>\$5,570.69</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 IV

SCHOOL - 0111 MAYA ANGELOU ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
PEP CLUB	.00	1,707.00	1,702.91	.00	4.09		
FIFTH GRADE	.00	1,472.00	1,470.00	.00	2.00		
CLASSES AND CLUBS	.00	3,179.00	3,172.91	.00	6.09		
TRUST							
DONATIONS	432.94	.00	.00	.00	432.94		
FIELD TRIPS	4.20-	9,179.75	8,537.19	621.30-	17.06		
LIBRARY	.91	10.89	783.43	881.97	110.34		
LOST&DAMAGE TEXT	286.01	84.01	370.02	.00	.00		
SPECIAL EVENTS	225.00	.00	.00	.00	225.00		
SPECIAL PURPOSE	46.85-	375.74	823.93	944.21	449.17		
STUDENT UNIFORM	165.28-	.00	.00	165.28	.00		
UNCLAIMED STALE-	131.00	.00	.00	368.85	499.85		
UNITED WAY	.00	1,185.51	1,185.51	.00	.00		
BOOK FAIR	413.85	3,235.78	2,767.66	881.97-	.00		
SCIENCE BOARD	89.90	542.50	390.00	.00	242.40		
MUSIC	6.72	.00	.00	6.72-	.00		
TRUST	1,370.00	14,614.18	14,857.74	850.32	1,976.76		
GENERAL							
GENERAL MISCELLA	1,091.27	185.28	756.04	93.89	614.40		
CASH OVER & SHOR	.00	7.22	.00	.00	7.22		
INTEREST	.00	48.53	.00	.00	48.53		
SCHOOL PICTURES	.00	3,637.00	2,248.57	944.21-	444.22		
MEMORY BOOKS	.00	2,664.00	2,517.60	.00	146.40		
GENERAL	1,091.27	6,542.03	5,522.21	850.32-	1,260.77		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,386.30	2,663.67	2,722.90	.00	2,327.07		
INSTRUCTIONAL MATE	2,386.30	2,663.67	2,722.90	.00	2,327.07		
TOTAL	4,847.57	26,998.88	26,275.76	.00	5,570.69		
CHECKING	3,121.65	INVESTMENTS	.00	SBMMF	2,449.04	TOTAL	5,570.69
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 3255 S. W. 6 Street, Miami, Florida 33135

Date School Established: 1922

Grades: PK-5

Principals: Ms. Raquel S. Muñoz (Through September 2003; retired)
 Mr. Irwin P. Grice (Through May 2004; retired)
 Mr. Yseult Charles

Bookkeepers: Ms. Marta Ariosa (Through July 2003)
 Ms. Maytee Rios (Through December 2003)
 Ms. Marta Ariosa (Through August 2004)
 Ms. Lucille Rosado

Community School Assistant Principal: Ms. Adela Figueredo

Community School Secretaries: Ms. Silvia Valido
 Ms. Alma Grijalva

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 4,591.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>32,304.45</u>
TOTAL			<u><u>\$36,896.14</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 IV

SCHOOL - 0121 AUBURNDALE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
ADVANCE FOR CHAN	.00	150.00	150.00	.00	.00	
FIELD TRIPS	303.74	5,689.20	5,398.00	16.00	610.94	
LIBRARY	1,519.02	2,040.65	459.07	.00	3,100.60	
SPECIAL PURPOSE	.00	.00	1,278.22	1,284.29	6.07	
UNCLAIMED STALE-	1.85	.00	1.85	99.00	99.00	
UNITED WAY	.00	973.94	973.94	.00	.00	
DONATION TWO	1,215.78	100.00	200.99	562.78-	552.01	
TRUST	3,040.39	8,953.79	8,462.07	836.51	4,368.62	
GENERAL						
GENERAL MISCELLA	21,808.78	142.45	1,156.46	.00	20,794.77	
INTEREST	.00	647.61	.00	.00	647.61	
SCHOOL PICTURES	.00	6,900.00	4,292.40	1,323.29-	1,284.31	
DONATIONS	.00	732.52	.00	546.78	1,279.30	
MEMORY BOOKS	.00	6,000.00	4,744.16	.00	1,255.84	
GENERAL	21,808.78	14,422.58	10,193.02	776.51-	25,261.83	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,630.55	5,922.62	6,398.89	.00	2,154.28	
INSTRUCTIONAL MATE	2,630.55	5,922.62	6,398.89	.00	2,154.28	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	144,056.60	144,056.60	.00	.00	
COMM SCH CLASS F	.00	67,261.80	67,201.80	60.00-	.00	
COMM SCHL-ACTIVI	5,943.54	6,012.00	7,544.13	.00	4,411.41	
PRE-K FEES	884.00	20,708.00	20,892.00	.00	700.00	
SUBSIDIZED CHILD	.00	62,737.03	62,737.03	.00	.00	
COMMUNITY SCHOOL	6,827.54	300,775.43	302,431.56	60.00-	5,111.41	
TOTAL	34,307.26	330,074.42	327,485.54	.00	36,896.14	
CHECKING	4,591.69	INVESTMENTS	.00 SBMMF	32,304.45	TOTAL	36,896.14
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 238 Grand Avenue, Coral Gables, Florida 33133

Date School Established: 1922

Grades: PK-5

Principal: Dr. Cheryl E. Johnson

Bookkeepers: Ms. Mildred Farber (Through August 2004)
 Ms. Rosario Miranda

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Coconut Grove Bank	--	0.50	\$ 3,112.95
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>16,566.39</u>
TOTAL			<u><u>\$19,679.34</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 IV

SCHOOL - 0721 GEORGE WASHINGTON CARV

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS FIFTH GRADE	5.85	770.54	776.39	.00	.00		
CLASSES AND CLUBS	5.85	770.54	776.39	.00	.00		
TRUST							
FIELD TRIPS	1,758.02	6,965.08	7,074.75	.00	1,648.35		
LIBRARY	1,359.09	1,510.22	2,272.74	.00	596.57		
LOST&DAMAGE TEXT	.00	42.93	42.93	.00	.00		
SPECIAL PURPOSE	1,350.63	1,078.00	2,914.18	1,493.65	1,008.10		
UNCLAIMED STALE-	.00	.00	.00	23.96	23.96		
UNITED WAY	.00	11.00	11.00	.00	.00		
DONATION TWO	1,223.57	2,400.00	1,969.85	.00	1,653.72		
DONATION THREE	2,000.00	8,750.00	1,090.00	9,650.00-	10.00		
DONATION FOUR	4,680.80	.00	2,559.15	2,121.65-	.00		
GRANTS I	329.26	.00	329.26	.00	.00		
GRANTS II	.00	.00	424.44	2,121.65	1,697.21		
TRUST	12,701.37	20,757.23	18,688.30	8,132.39-	6,637.91		
GENERAL							
GENERAL MISCELLA	5,438.59	72.60	4,812.28	23.96-	674.95		
INTEREST	.00	415.96	.00	.00	415.96		
SCHOOL PICTURES	.00	7,991.00	5,003.71	1,493.65-	1,493.64		
EQUIPMENT	.00	.00	9,650.00	9,650.00	.00		
DONATIONS	.00	1,322.88	483.00	.00	839.88		
GENERAL	5,438.59	9,802.44	19,948.99	8,132.39	3,424.43		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,724.34	13,087.07	12,194.41	.00	9,617.00		
INSTRUCTIONAL MATE	8,724.34	13,087.07	12,194.41	.00	9,617.00		
TOTAL	26,870.15	44,417.28	51,608.09	.00	19,679.34		

CHECKING	3,112.95	INVESTMENTS	.00	SBMMF	16,566.39	TOTAL	19,679.34
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 2121 N. W. Fifth Street, Miami, Florida 33125

Date School Established: 1924

Grades: PK-5

Principal During Audit Period: Dr. Robert E. Russell (Through June 2004; retired)

Current Principal: Ms. Gwendolyn Haynes-Evans

Bookkeepers: Ms. Elizabeth Hernandez (Through October 2004)
 Ms. Amanda Jones

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$1,615.59
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,632.30</u>
TOTAL			<u><u>\$8,247.89</u></u>

AUDIT EXCEPTION

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 IV

SCHOOL - 0801 CITRUS GROVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	.00	352.50	345.00	.00	7.50
FIFTH GRADE	.00	1,705.00	1,414.00	.00	291.00
KINDERGARTEN	.00	498.00	400.00	.00	98.00
PRE-KINDER	.00	61.00	50.00	.00	11.00
CLASSES AND CLUBS	.00	2,616.50	2,209.00	.00	407.50
TRUST					
FIELD TRIPS	362.90	.00	.00	.00	362.90
LIBRARY	260.54	572.88	105.00	.00	728.42
SPECIAL EVENTS	163.05	.00	.00	.00	163.05
SPECIAL PURPOSE	1,988.34	5,295.40	8,156.43	1,957.16	1,084.47
UNCLAIMED STALE-	481.54	.00	.00	.00	481.54
UNITED WAY	.00	590.00	590.00	.00	.00
VANDALISM	683.77	50.97	.00	.00	734.74
GRANTS 1	58.53	.00	.00	.00	58.53
FIELD TRIPS 2	105.25	395.00	480.00	.00	20.25
FIELD TRIPS 3	.00	1,152.50	1,075.00	.00	77.50
FIELD TRIPS 4	14.16	495.00	535.00	25.84	.00
TRUST	4,118.08	8,551.75	10,941.43	1,983.00	3,711.40
GENERAL					
GENERAL MISCELLA	1,832.96	57.00	2,036.58	.00	260.62
INTEREST	.00	152.37	.00	.00	152.37
SCHOOL PICTURES	.00	10,247.00	4,586.31	1,983.00	3,677.69
DONATIONS	.00	50.00	.00	.00	50.00
GENERAL	1,832.96	10,392.37	6,622.89	1,983.00	3,619.44
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,929.02	13,400.07	14,819.54	.00	509.55
INSTRUCTIONAL MATE	1,929.02	13,400.07	14,819.54	.00	509.55
TOTAL	7,880.06	34,960.69	34,592.86	.00	8,247.89

CHECKING 1,615.59 INVESTMENTS .00 SBMMF 6,632.30 TOTAL 8,247.89
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 3351 Matilda Street, Coconut Grove, Florida 33133

Date School Established: 1912

Grades: PK-5

Principal: Ms. Avis Y. Bembry

Bookkeeper: Ms. Faye Pratt

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 163.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>22,602.64</u>
TOTAL			<u><u>\$22,765.97</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 materials 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 IV

SCHOOL - 0841 COCONUT GROVE ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	24.31	738.00	645.50	.00	116.81		
STUDENT COUNCIL	49.00	209.35	195.25	.00	63.10		
FIRST GRADE	.93	2,428.50	2,454.93	25.50	.00		
SECOND GRADE	216.85	2,231.00	2,382.74	.00	65.11		
THIRD GRADE	53.00	1,632.00	1,567.00	.00	118.00		
FOURTH GRADE	36.50	1,387.50	1,257.50	.00	166.50		
FIFTH GRADE	64.50	4,192.00	3,998.57	.00	257.93		
KINDERGARTEN	58.65	641.50	763.00	62.85	.00		
CLASSES AND CLUBS	503.74	13,459.85	13,264.49	88.35	787.45		
TRUST							
DONATIONS	.00	1,708.39	1,120.21	151.35-	436.83		
FIELD TRIPS	84.20	741.00	822.37	.00	2.83		
LIBRARY	953.08	29.30	.00	.00	982.38		
LOST&DAMAGE TEXT	159.07	.00	.00	.00	159.07		
NON-RESIDENT TUI	100.00	100.00	100.00	.00	100.00		
SPECIAL PURPOSE	274.17	163.00	1,118.99	1,777.88	1,096.06		
UNCLAIMED STALE-	15.50	.00	15.50	.00	.00		
UNITED WAY	.00	708.90	708.90	.00	.00		
PAPERBACKS - 1	27.87	630.00	655.10	.00	2.77		
RENTAL FACILITIE	27,013.97	52.02	14,209.15	.00	12,856.84		
TRUST	28,627.86	4,132.61	18,750.22	1,626.53	15,636.78		
GENERAL							
GENERAL MISCELLA	3,869.85	81.85	3,689.10	224.99-	37.61		
INTEREST	.00	453.51	.00	.00	453.51		
SCHOOL PICTURES	.00	4,509.00	2,168.49	1,489.89-	850.62		
GENERAL	3,869.85	5,044.36	5,857.59	1,714.88-	1,341.74		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	.00	.00	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	.00	.00	.00	5,000.00		
COMMUNITY SCHOOL							
PRE-K EARLY INTE	3,741.00	24,940.00	28,681.00	.00	.00		
COMMUNITY SCHOOL	3,741.00	24,940.00	28,681.00	.00	.00		
TOTAL	41,742.45	47,576.82	66,553.30	.00	22,765.97		
CHECKING	163.33	INVESTMENTS	.00	SBMMF	22,602.64	TOTAL	22,765.97
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 2420 N. W. 18 Avenue, Miami, Florida 33142

Date School Established: 1925

Grades: PK-5

Principal: Mr. Alejandro Perez

Bookkeeper: Ms. Angela L. Ventura

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 7,000.75
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>15,238.18</u>
TOTAL			<u><u>\$22,238.93</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 IV

SCHOOL - 0881 COMSTOCK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	9,921.51	7,649.00	5,156.85	.00	12,413.66
FIELD TRIPS	.00	1,922.79	1,919.00	3.79-	.00
LIBRARY	332.52	489.01	1,458.72	1,921.39	1,284.20
LOST&DAMAGE TEXT	35.45	.00	.00	35.45-	.00
SPECIAL EVENTS	35.38	.00	.00	35.38-	.00
SPECIAL PURPOSE	406.47	1,300.00	1,720.95	1,427.29	1,412.81
UNCLAIMED STALE-	290.90	.00	298.90	8.00	.00
UNITED WAY	.00	1,958.47	1,958.47	.00	.00
BOOK FAIR	.00	6,726.51	4,840.57	1,885.94-	.00
TEACHERS LEAD PR	8.78	.00	.00	8.78-	.00
TRUST	11,031.01	20,045.78	17,353.46	1,387.34	15,110.67
GENERAL					
GENERAL MISCELLA	629.66	.00	146.00	39.95	523.61
CASH OVER & SHOR	.00	5.16-	.00	.00	5.16-
INTEREST	.00	300.28	.00	.00	300.28
SCHOOL PICTURES	.00	3,818.00	2,390.71	1,427.29-	.00
DONATIONS	.00	74.80	.00	.00	74.80
GENERAL	629.66	4,187.92	2,536.71	1,387.34-	893.53
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,473.92	24,697.51	26,936.70	.00	6,234.73
INSTRUCTIONAL MATE	8,473.92	24,697.51	26,936.70	.00	6,234.73
TOTAL	20,134.59	48,931.21	46,826.87	.00	22,238.93

CHECKING 7,000.75 INVESTMENTS .00 SBMMF 15,238.18 TOTAL 22,238.93
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 105 Minorca Avenue, Coral Gables, Florida 33134

Date School Established: 1924

Grades: PK-5

Principals: Dr. Melanie M. Fox (Through July 2003; presently Director at Region Center V)
 Ms. Graciela P. Cerra

Bookkeepers: Ms. Patricia Lewis (Through August 2004)
 Ms. Mayda Baron

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	--	\$17,530.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	14,619.22
TOTAL			<u><u>\$32,149.63</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 IV

SCHOOL - 0961 CORAL GABLES ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	5,551.81	3,600.07	4,807.85	4,344.03-	.00		
FIELD TRIPS	670.64	1,658.00	1,848.00	.00	480.64		
LIBRARY	.00	2,826.58	2,826.58	3,870.07	3,870.07		
LOST&DAMAGE TEXT	.00	74.93	74.93	.00	.00		
SPECIAL PURPOSE	2,927.11	8,610.98	8,983.92	2,425.35	4,979.52		
UNITED WAY	.00	2,217.60	2,217.60	.00	.00		
MUSIC	205.67	.00	.00	.00	205.67		
DONATION TWO	.00	2,000.00	1,428.00	.00	572.00		
TRUST	9,355.23	20,988.16	22,186.88	1,951.39	10,107.90		
GENERAL							
GENERAL MISCELLA	11,127.95	458.89	1,755.31	473.96	10,305.49		
INTEREST	.00	309.60	.00	.00	309.60		
SCHOOL PICTURES	.00	12,645.62	7,794.92	2,425.35-	2,425.35		
MEMORY BOOKS	.00	5,964.00	4,639.05	.00	1,324.95		
GENERAL	11,127.95	19,378.11	14,189.28	1,951.39-	14,365.39		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,103.85	4,575.76	5,003.27	.00	7,676.34		
INSTRUCTIONAL MATE	8,103.85	4,575.76	5,003.27	.00	7,676.34		
COMMUNITY SCHOOL							
PRE-K FEES	.00	68,684.00	68,684.00	.00	.00		
COMMUNITY SCHOOL	.00	68,684.00	68,684.00	.00	.00		
TOTAL	28,587.03	113,626.03	110,063.43	.00	32,149.63		
CHECKING	17,530.41	INVESTMENTS	.00	SBMMF	14,619.22	TOTAL	32,149.63
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1950 S. W. 13 Avenue, Miami, Florida 33145

Date School Established: 1936

Grades: PK-5

Principal: Dr. Pablo G. Ortiz

Bookkeeper: Ms. Aida Hernandez

Community School Assistant Principal: Ms. Maria Cervantes

Community School Assistant Secretary: (Position currently open)

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	\$ 22,772.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,576.35</u>
TOTAL			<u><u>\$28,348.35</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds 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.

ACCESS CENTER IV

SCHOOL - 1121 CORAL WAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	.00	4,461.00	3,412.00	.00	1,049.00
FIELD TRIPS	771.34	17,651.18	17,792.43	.00	630.09
LIBRARY	28.26	182.00	.00	4,600.54	4,810.80
LOST&DAMAGE TEXT	.00	149.64	149.64	.00	.00
SPECIAL PURPOSE	3,365.16	.00	1,960.00	1,851.19	3,256.35
UNCLAIMED STALE-	45.00	.00	45.00	.00	.00
UNITED WAY	.10	2,297.00	2,297.10	.00	.00
BOOK FAIR	.00	19,690.28	15,089.74	4,600.54-	.00
FIELD TRIPS 2	184.85	2,567.00	2,330.00	.00	421.85
TRUST	4,394.71	46,998.10	43,075.91	1,851.19	10,168.09
GENERAL					
GENERAL MISCELLA	295.45-	338.00	575.80	1,000.00	466.75
INTEREST	.00	130.65	.00	.00	130.65
SCHOOL PICTURES	.00	15,040.00	9,450.40	2,851.19-	2,738.41
DONATIONS	.00	4,341.48	.00	.00	4,341.48
GENERAL	295.45-	19,850.13	10,026.20	1,851.19-	7,677.29
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,772.21	9,636.91	10,390.63	.00	8,018.49
INSTRUCTIONAL MATE	8,772.21	9,636.91	10,390.63	.00	8,018.49
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	35,991.50	35,991.50	.00	.00
BEFORE/AFTER SCH	.00	21,762.70	21,762.70	.00	.00
COMM SCH CLASS F	.00	6,546.00	6,546.00	.00	.00
COM SCH CLASS FE	.00	90.00	90.00	.00	.00
COMM SCHL-FIELD	.00	2,674.00	1,528.50	.00	1,145.50
COMM SCHL-MATERI	.00	1,595.00	694.63	.00	900.37
COMM SCHL-ACTIVI	.00	1,993.00	1,554.39	.00	438.61
SUBSIDIZED CHILD	.00	6,419.00	6,419.00	.00	.00
COMMUNITY SCHOOL	.00	77,071.20	74,586.72	.00	2,484.48
TOTAL	12,871.47	153,556.34	138,079.46	.00	28,348.35

CHECKING 22,772.00 INVESTMENTS .00 SBMMF 5,576.35 TOTAL 28,348.35
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 757 N. W. 66 Street, Miami, Florida 33150

Date School Established: 1968

Grades: PK-3

Principal During Audit Period: Ms. Barbara George (Through August 2004; presently Assistant Principal at R. K. Broad/Bay Harbor Elementary School)

Current Principal: Ms. Dahlia M. Gonzalez

Bookkeeper: Ms. Carrie Livingston

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.	--	--	\$ 555.77
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,245.44</u>
TOTAL			<u><u>\$2,801.21</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.

* School Improvement Zone school.

ACCESS CENTER IV
 SCHOOL - 2531 THENA C. CROWDER ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS KINDERGARTEN	60.95	.00	.00	60.95-	.00		
CLASSES AND CLUBS	60.95	.00	.00	60.95-	.00		
TRUST							
DONATIONS	116.19	.00	.00	116.19-	.00		
FIELD TRIPS	238.39	2,292.00	2,600.67	70.28	.00		
LIBRARY	155.59	.00	.00	.00	155.59		
SPECIAL PURPOSE	40.93	328.10	517.27	365.42	217.18		
UNCLAIMED STALE-	13.19	.00	8.22	4.97-	.00		
TRUST	564.29	2,620.10	3,126.16	314.54	372.77		
GENERAL							
GENERAL MISCELLA	1,631.05	5.00	1,188.40	25.95-	421.70		
INTEREST	.00	54.42	.00	.00	54.42		
SCHOOL PICTURES	.00	.00	.00	.00	.00		
VENDING MACHINES	.00	253.46	.00	227.64-	25.82		
GENERAL	1,631.05	312.88	1,188.40	253.59-	501.94		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,950.93	2,077.59	2,102.02	.00	1,926.50		
INSTRUCTIONAL MATE	1,950.93	2,077.59	2,102.02	.00	1,926.50		
TOTAL	4,207.22	5,010.57	6,416.58	.00	2,801.21		
CHECKING	555.77	INVESTMENTS	.00	SBMMF	2,245.44	TOTAL	2,801.21
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 314 N. W. 12 Street, Miami, Florida 33136

Date School Established: 1932

Grades: PK-5

Principal: Ms. Cathleen A. McGinnis

Bookkeepers: Ms. Alemarie Makeyra (Through April 2004)
 Ms. Stella Cruz (Through May 2004) (Part-time)
 Ms. Alemarie Makeyra

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	\$ 467.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,033.49</u>
TOTAL			<u><u>\$4,500.96</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 IV

SCHOOL - 1361 FREDERICK DOUGLASS ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHEERLEADERS	100.93	823.11	924.04	.00	.00	
STUDENT COUNCIL	329.05	.00	.00	.00	329.05	
SECOND GRADE	.00	.00	8.00	.00	8.00	
CLASSES AND CLUBS	429.98	823.11	916.04	.00	337.05	
TRUST						
DONATIONS	244.66	250.00	275.00	.00	219.66	
LIBRARY	198.00	68.35	75.00	.00	191.35	
SPECIAL PURPOSE	2,090.88	.00	2,105.23	1,101.88	1,087.53	
TRUST	2,533.54	318.35	2,455.23	1,101.88	1,498.54	
GENERAL						
GENERAL MISCELLA	468.26	298.57	235.60	.00	531.23	
INTEREST	.00	157.92	.00	.00	157.92	
SCHOOL PICTURES	.00	1,901.50	799.62	1,101.88	.00	
GENERAL	468.26	2,357.99	1,035.22	1,101.88	689.15	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,621.26	16,355.59	23,000.63	.00	1,976.22	
INSTRUCTIONAL MATE	8,621.26	16,355.59	23,000.63	.00	1,976.22	
TOTAL	12,053.04	19,855.04	27,407.12	.00	4,500.96	
CHECKING	467.47	INVESTMENTS	.00 SBMMF	4,033.49	TOTAL	4,500.96
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL*

Address: 505 N. W. 20 Street, Miami, Florida 33127

Date School Established: 1922

Grades: PK-6

Principal: Ms. Marie L. Destin

Bookkeeper: Ms. Hope E. Greene

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$ 2,119.46
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,043.10</u>
TOTAL			<u><u>\$ 9,162.56</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.

* School Improvement Zone school.

ACCESS CENTER IV

SCHOOL - 1441 PAUL LAURENCE DUNBAR E

<u>FUNDS</u>	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSE- MENT</u>	<u>NET TRANSFER</u>	<u>ENDING BALANCE</u>		
TRUST							
DONATIONS	.00	.00	244.50	700.00	455.50		
FIELD TRIPS	.00	1,341.00	1,341.00	.00	.00		
SPECIAL PURPOSE	.00	2,001.00	2,096.76	354.02	258.26		
UNCLAIMED STALE-	.00	.00	15.00	15.00	.00		
STUDENTS NEEDS/H	.00	100.00	.00	.00	100.00		
TRUST	.00	3,442.00	3,697.26	1,069.02	813.76		
GENERAL							
GENERAL MISCELLA	3,290.00	.00	2,654.68	15.00-	620.32		
INTEREST	.00	139.78	.00	.00	139.78		
SCHOOL PICTURES	.00	1,910.00	1,201.96	354.02-	354.02		
DONATIONS	.00	929.31	.00	700.00-	229.31		
GENERAL	3,290.00	2,979.09	3,856.64	1,069.02-	1,343.43		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,021.76	8,530.73	9,547.12	.00	7,005.37		
INSTRUCTIONAL MATE	8,021.76	8,530.73	9,547.12	.00	7,005.37		
TOTAL	11,311.76	14,951.82	17,101.02	.00	9,162.56		

CHECKING	2,119.46	INVESTMENTS	.00	SBMMF	7,043.10	TOTAL	9,162.56
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 500 N. W. 67 Street, Miami, Florida 33150

Date School Established: 1950

Grades: PK-5

Principal During Audit Period: Ms. Gwendolyn Haynes-Evans (Through June 2004; presently at Citrus Grove Elementary School)

Current Principal: Ms. Veronica Swindell-Wesley

Bookkeeper: Ms. Diondra Alston

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	\$ 7,679.94
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,152.51</u>
TOTAL			<u><u>\$ 14,832.45</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.

* School Improvement Zone school.

SCHOOL - 1601 EDISON PARK ELEMENTARY ACCESS CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
INTEREST CLUB 1	9.26	.00	.00	9.26-	.00		
CLASSES AND CLUBS	9.26	.00	.00	9.26-	.00		
TRUST							
AWARDS	12.83	.00	.00	12.83-	.00		
DONATIONS	1,027.18	.00	.00	.00	1,027.18		
FIELD TRIPS	.82	1,476.00	1,449.33	.00	27.49		
LIBRARY	178.59	.00	.00	.00	178.59		
LOST&DAMAGE TEXT	47.00	.00	.00	.00	47.00		
SPECIAL EVENTS	7.21	.00	41.82	34.61	.00		
SPECIAL PURPOSE	58.60	54.53	1,198.10	1,251.80	166.83		
STUDENT UNIFORM	91.10	.00	.00	.00	91.10		
UNITED WAY	.00	425.00	425.00	.00	.00		
RESTITUTION EMPL	2,361.90	.00	.00	.00	2,361.90		
TRUST	3,785.23	1,955.53	3,114.25	1,273.58	3,900.09		
GENERAL							
GENERAL MISCELLA	1,638.50	78.00	683.73	22.09	1,054.86		
INTEREST	.00	151.03	.00	.00	151.03		
SCHOOL PICTURES	.00	2,583.00	1,625.49	478.76-	478.75		
VENDING MACHINES	.00	1,006.39	.00	811.65-	194.74		
DONATIONS	.00	627.51	.00	.00	627.51		
GENERAL	1,638.50	4,445.93	2,309.22	1,268.32-	2,506.89		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,910.72	2,066.29	2,555.54	4.00	8,425.47		
INSTRUCTIONAL MATE	8,910.72	2,066.29	2,555.54	4.00	8,425.47		
TOTAL	14,343.71	8,467.75	7,979.01	.00	14,832.45		
CHECKING	7,679.94	INVESTMENTS	.00	SBMMF	7,152.51	TOTAL	14,832.45
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 444 S. W. 60 Avenue, Miami, Florida 33144

Date School Established: 1948

Grades: PK-5

Principal: Ms. Amelia P. Leth

Bookkeeper: Ms. Concepcion Dieguez

Community School Assistant Principals: Ms. Lorna Atkins (Through August 2004)
 Mr. Ramses Ancheta

Community School Secretaries: Ms. Josefa Gonzalez (Through September 2003)
 Ms. Maydelin Lago

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	\$ 9,758.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>20,645.44</u>
TOTAL			<u><u>\$30,404.29</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 IV

SCHOOL - 1801 FAIRLAWN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DISTRICT ACCOUNT	12.18	.00	.00	12.18-	.00	
DONATIONS	481.59	781.94	190.50	.00	1,073.03	
FIELD TRIPS	777.91	3,330.50	3,259.00	.00	849.41	
LIBRARY	1,996.59	151.40	2,906.31	1,758.11	999.79	
SPECIAL PURPOSE	694.14	1,250.00	2,372.72	1,842.05	1,413.47	
UNITED WAY	.00	2,192.22	2,192.22	.00	.00	
BOOK FAIR	.00	9,613.27	7,855.16	1,758.11-	.00	
GRANTS 1	57.21	.00	57.21	.00	.00	
REGION ACTIVITIE	21.97	.00	.00	21.97-	.00	
TRUST	4,041.59	17,319.33	18,833.12	1,807.90	4,335.70	
GENERAL						
GENERAL MISCELLA	17,715.76	42.00	5,563.61	34.15	12,228.30	
INTEREST	.00	432.71	.00	.00	432.71	
SCHOOL PICTURES	.00	9,880.00	6,195.89	1,842.05-	1,842.06	
DONATIONS	.00	371.21	.00	.00	371.21	
MEMORY BOOKS	.00	5,616.00	5,012.99	.00	603.01	
GENERAL	17,715.76	16,341.92	16,772.49	1,807.90-	15,477.29	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,000.00	3,540.45	3,540.45	.00	9,000.00	
INSTRUCTIONAL MATE	9,000.00	3,540.45	3,540.45	.00	9,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	92,248.45	92,248.45	.00	.00	
COMM SCH CLASS F	.00	8,548.45	8,548.45	.00	.00	
COMM SCHL-ACTIVI	1,251.70	1,320.00	980.40	.00	1,591.30	
SUBSIDIZED CHILD	.00	30,150.60	30,150.60	.00	.00	
COMMUNITY SCHOOL	1,251.70	132,267.50	131,927.90	.00	1,591.30	
TOTAL	32,009.05	169,469.20	171,073.96	.00	30,404.29	
CHECKING	9,758.85	INVESTMENTS	.00 SBMMF	20,645.44	TOTAL	30,404.29
			ACCOUNTS PAYABLE	.00		

HENRY M. FLAGLER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 5222 N. W. First Street, Miami, Florida 33126

Date School Established: 1954

Grades: PK-5

Principals: Ms. Ileana E. Duran (Through December 2003; presently Executive Director at Schools of Choice and Parental Options)
 Ms. Maria L. Izquierdo

Bookkeeper: Ms. Teresa Suarez

After School Care Program Managers: Mr. Albert Alvarez (Through August 2004)
 Ms. Janet Capparelli

After School Care Program Secretaries: Ms. Aurora Luciani (Through August 2004)
 Ms. Vickie Oliva

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 1,886.96
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,078.09</u>
TOTAL			<u><u>\$12,965.05</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 IV

SCHOOL - 1881 HENRY M. FLAGLER ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS	980.85	.00	172.00	808.85-	.00		
LIBRARY	912.84	2,456.97	2,109.00	.00	1,260.81		
LOST&DAMAGE TEXT	.00	160.45	160.45	.00	.00		
SPECIAL PURPOSE	17.18	1,000.00	1,423.90	1,269.35	862.63		
UNITED WAY	.00	557.45	557.45	.00	.00		
FIELD TRIPS 2	.00	8,006.00	7,981.00	.00	25.00		
TRUST	1,910.87	12,180.87	12,403.80	460.50	2,148.44		
GENERAL							
GENERAL MISCELLA	5,150.14	.00	1,363.55	808.85	4,595.44		
CASH OVER & SHOR	.00	.02	.00	.00	.02		
INTEREST	.00	233.14	.00	.00	233.14		
SCHOOL PICTURES	.00	6,858.00	4,319.31	1,269.35-	1,269.34		
DONATIONS	.00	352.15	.00	.00	352.15		
MEMORY BOOKS	.00	4,875.00	4,040.77	.00	834.23		
GENERAL	5,150.14	12,318.31	9,723.63	460.50-	7,284.32		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,726.67	3,063.86	4,314.13	.00	3,476.40		
INSTRUCTIONAL MATE	4,726.67	3,063.86	4,314.13	.00	3,476.40		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	119,157.44	119,157.44	.00	.00		
COMM SCHL-ACTIVI	142.10	50.00	136.21	.00	55.89		
SUBSIDIZED CHILD	.00	38,787.40	38,787.40	.00	.00		
COMMUNITY SCHOOL	142.10	157,994.84	158,081.05	.00	55.89		
TOTAL	11,929.78	185,557.88	184,522.61	.00	12,965.05		
CHECKING	1,886.96	INVESTMENTS	.00	SBMMF	11,078.09	TOTAL	12,965.05
			ACCOUNTS PAYABLE	.00			

ENEIDA M. HARTNER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 401 N. W. 29 Street, Miami, Florida 33127

Date School Established: 1997

Grades: PK-5

Principal: Dr. Orlando B. Gonzalez

Bookkeeper: Ms. Hilda Labrador

Community School Assistant Principal: Ms. Melba Gonzalez

Community School Secretary: Ms. Lucy Padin

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.	--	--	\$ 5,341.48
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,451.22</u>
TOTAL			<u><u>\$12,792.70</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 2003-04 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 IV

SCHOOL - 2351 ENEIDA M. HARTNER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FOURTH GRADE	86.75	.00	86.75	.00	.00		
FIFTH GRADE	32.31	100.00	132.31	.00	.00		
MUSIC CLUB	54.88	.00	54.88	.00	.00		
CLASSES AND CLUBS	173.94	100.00	273.94	.00	.00		
TRUST							
DONATIONS	.00	1,000.00	.00	1,000.00-	.00		
FIELD TRIPS	.00	847.10	827.00	20.10-	.00		
LIBRARY	486.74	3,358.69	2,479.98	.00	1,365.45		
SPECIAL PURPOSE	465.69	426.00	390.58	1,000.00	1,501.11		
UNITED WAY	.00	791.71	791.71	.00	.00		
DONATION THREE	7.17	1,500.00	7.17	.00	1,500.00		
RESTITUTION EMPL	189.60	.00	.00	189.60-	.00		
TRUST	1,149.20	7,923.50	4,496.44	209.70-	4,366.56		
GENERAL							
GENERAL MISCELLA	3,423.35	840.00	1,974.69	209.70	2,498.36		
INTEREST	.00	147.66	.00	.00	147.66		
TRAVEL	.00	.00	60.00	.00	60.00-		
DONATIONS	.00	347.30	.00	.00	347.30		
RECYCLING COMMIS	.00	5.00	.00	.00	5.00		
GENERAL	3,423.35	1,339.96	2,034.69	209.70	2,938.32		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,332.66	25,214.30	25,684.92	.00	4,862.04		
INSTRUCTIONAL MATE	5,332.66	25,214.30	25,684.92	.00	4,862.04		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	69,467.45	69,467.45	.00	.00		
COMM SCH CLASS F	.00	16,644.60	16,644.60	.00	.00		
COMM SCHL-FIELD	10.60	588.00	598.60	.00	.00		
COMM SCHL-FUND R	.00	675.00	619.05	55.95-	.00		
COMM SCHL-ACTIVI	1,617.13	956.00	2,003.30	55.95	625.78		
SUBSIDIZED CHILD	.00	112,336.40	112,336.40	.00	.00		
COMMUNITY SCHOOL	1,627.73	200,667.45	201,669.40	.00	625.78		
TOTAL	11,706.88	235,245.21	234,159.39	.00	12,792.70		
CHECKING	5,341.48	INVESTMENTS	.00	SBMMF	7,451.22	TOTAL	12,792.70
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 711 N. W. 30 Avenue, Miami, Florida 33125

Date School Established: 1949

Grades: PK-5

Principal: Mr. Genaro Navarro

Bookkeeper: Ms. Jennifer Joseph

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.	--	--	\$20,315.44
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,348.26</u>
TOTAL			<u><u>\$23,663.70</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 2003-04 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 IV

SCHOOL - 2661 KENSINGTON PARK ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
THIRD GRADE	464.22	3,527.00	3,034.67	.00	956.55		
FOURTH GRADE	.21	3,466.25	2,807.34	.00	659.12		
FIFTH GRADE	187.60	7,124.65	7,311.33	.00	.92		
PRE-KINDER	320.03	3,438.00	3,531.26	.00	226.77		
CLASSES AND CLUBS	972.06	17,555.90	16,684.60	.00	1,843.36		
TRUST							
DONATIONS	514.18	3,293.19	3,157.00	50.00-	600.37		
FIELD TRIPS	1,355.17	9,703.70	9,623.92	50.00	1,484.95		
LIBRARY	1,457.51	281.16	15.95	.00	1,722.72		
LOST&DAMAGE TEXT	.00	117.50	117.50	.00	.00		
SPECIAL PURPOSE	2,337.65	4,120.10	7,692.17	2,592.15	1,357.73		
UNCLAIMED STALE-	54.90	.00	30.00	15.00	39.90		
UNITED WAY	4.00	4,513.60	4,517.60	.00	.00		
PAPERBACKS - 1	60.44	465.40	492.95	.00	32.89		
"SCHOLARSHIP SAT	395.00	.00	.00	395.00-	.00		
SCIENCE BOARD	33.87	.00	.00	33.87-	.00		
DONATION TWO	150.00	.00	.00	150.00-	.00		
GRANTS 1	460.55	.00	.00	460.55-	.00		
TRUST	6,823.27	22,494.65	25,647.09	1,567.73	5,238.56		
GENERAL							
GENERAL MISCELLA	3,748.02	267.45	4,318.70	644.42	341.19		
INTEREST	.00	66.08	.00	.00	66.08		
SCHOOL PICTURES	.00	8,881.90	5,453.30	803.93-	2,624.67		
VENDING MACHINES	.00	1,765.08	.00	1,403.22-	361.86		
TRAVEL	.00	.00	245.00	.00	245.00-		
DONATIONS	.00	2,728.59	.00	.00	2,728.59		
GENERAL	3,748.02	13,709.10	10,017.00	1,562.73-	5,877.39		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,769.08	16,433.26	14,126.44	5.00-	9,070.90		
INSTRUCTIONAL MATE	6,769.08	16,433.26	14,126.44	5.00-	9,070.90		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	8,884.00	8,884.00	.00	.00		
PRE-K EARLY INTE	.00	6,221.70	6,221.70	.00	.00		
COMM SCHL-ACTIVI	1,954.18	.00	320.69	.00	1,633.49		
COMMUNITY SCHOOL	1,954.18	15,105.70	15,426.39	.00	1,633.49		
TOTAL	20,266.61	85,298.61	81,901.52	.00	23,663.70		
CHECKING	20,315.44	INVESTMENTS	.00	SBMMF	3,348.26	TOTAL	23,663.70
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 150 W. McIntire Street, Key Biscayne, Florida 33149

Date School Established: 1952

Grades: PK-8

Principal: Dr. Ana M. Rasco

Bookkeeper: Ms. Maria Cruz

Community School Assistant Principal: Mr. Allen McEachin

Community School Secretary: Ms. Evelyn Turner

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$16,926.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,685.61</u>
TOTAL			<u><u>\$27,611.94</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds 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.

ACCESS CENTER IV

SCHOOL - 2741 KEY BISCAYNE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	51.34	3,082.75	3,087.34	.00	46.75		
SAFETY PATROL	2.79	.00	.00	2.79-	.00		
FIRST GRADE	272.08	3,250.50	3,522.58	.00	.00		
SECOND GRADE	166.44	1,805.00	1,811.44	.00	160.00		
THIRD GRADE	203.25	2,295.25	2,498.50	.00	.00		
FOURTH GRADE	.00	283.25	275.00	.00	8.25		
FIFTH GRADE	370.06	1,194.50	1,564.56	.00	.00		
SIXTH GRADE	.00	2,329.25	1,929.20	.00	400.05		
SEVENTH	.00	1,811.00	1,811.00	.00	.00		
EIGHTH	.00	7,140.50	7,050.69	.00	89.81		
KINDERGARTEN	62.25	4,097.75	3,909.00	.00	251.00		
PRE-KINDER	.00	813.50	813.50	.00	.00		
CLASSES AND CLUBS	1,128.21	28,103.25	28,272.81	2.79-	955.86		
TRUST							
ADVANCE FOR CHAN DONATIONS	.00	75.00	75.00	.00	.00		
LIBRARY	1,453.67	28,837.05	21,815.25	3,432.63-	5,042.84		
LOST&DAMAGE TEXT	392.48	3,919.34	4,002.22	1,686.05	1,995.65		
SPECIAL PURPOSE	.00	447.98	447.98	.00	.00		
UNCLAIMED STALE- UNITED WAY	1,464.09	1,000.00	3,017.96	3,598.70	3,044.83		
	11.00	.00	11.00	.00	.00		
	.00	2,473.00	2,473.00	.00	.00		
TRUST	3,321.24	36,752.37	31,842.41	1,852.12	10,083.32		
GENERAL							
GENERAL MISCELLA	7,153.28	1,143.07	2,869.57	2.79	5,429.57		
CASH OVER & SHOR	.00	.05	.00	.00	.05		
INTEREST	.00	251.16	.00	.00	251.16		
SCHOOL PICTURES	.00	8,538.00	5,355.61	2,598.70-	583.69		
EQUIPMENT	.00	.00	1,241.44	1,241.44	.00		
MEMORY BOOKS	.00	6,750.00	4,785.83	.00	1,964.17		
GENERAL	7,153.28	16,682.28	14,252.45	1,354.47-	8,228.64		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	4,352.86	24,691.98	25,327.52	.00	3,717.32		
INSTRUCTIONAL MATE	4,352.86	24,691.98	25,327.52	.00	3,717.32		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	118,563.67	118,563.67	.00	.00		
COMM SCH CLASS F	.00	59,386.87	59,386.87	.00	.00		
COMM SCHL-FIELD	2,253.68	6,797.80	5,942.41	.00	3,109.07		
COMM SCHL-MATERI	72.40	.00	.00	.00	72.40		
COMM SCHL-ACTIVI	817.49	2,030.00	907.30	494.86-	1,445.33		
PRE-K FEES	.00	69,996.35	69,996.35	.00	.00		
SUBSIDIZED CHILD	.00	4,248.60	4,248.60	.00	.00		
SELSUPPORT	.00	34.00	34.00	.00	.00		
COMMUNITY SCHOOL	3,143.57	261,057.29	259,079.20	494.86-	4,626.80		
TOTAL	19,099.16	367,287.17	358,774.39	.00	27,611.94		
CHECKING	16,926.33	INVESTMENTS	.00	SBMMF	10,685.61	TOTAL	27,611.94
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4275 N. W. First Street, Miami, Florida 33126

Date School Established: 1925

Grades: PK-5

Principal: Ms. Ana M. Casas

Bookkeeper: Ms. Mercedes Quesada

After School Care Program Manager: Ms. Janet Luciani

After School Care Program Secretary: Ms. Patria Bobo

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.	--	--	\$ 355.06
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>28,745.38</u>
TOTAL			<u><u>\$29,100.44</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds 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 - 2781 KINLOCH PARK ELEMENTAR ACCESS CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	754.65	.00	.00	.00	754.65		
FIELD TRIPS	889.44	14,253.75	14,656.50	486.69-	.00		
LIBRARY	132.21	71.55	.00	.00	203.76		
LOST&DAMAGE TEXT	.00	4.95	4.95	.00	.00		
SPECIAL PURPOSE	3,397.90	.00	1,316.88	1,991.59	4,072.61		
UNCLAIMED STALE-	10.00	.00	10.00	.00	.00		
UNITED WAY	.00	644.00	644.00	.00	.00		
VANDALISM	27.71	.00	.00	.00	27.71		
TRUST	5,211.91	14,974.25	16,632.33	1,504.90	5,058.73		
GENERAL							
GENERAL MISCELLA	18,810.72	.00	613.48	486.69	18,683.93		
INTEREST	.00	522.35	.00	.00	522.35		
SCHOOL PICTURES	.00	10,685.00	6,711.82	1,991.59-	1,981.59		
GENERAL	18,810.72	11,207.35	7,325.30	1,504.90-	21,187.87		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,000.00	683.64	869.80	.00	2,813.84		
INSTRUCTIONAL MATE	3,000.00	683.64	869.80	.00	2,813.84		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	96,920.48	96,900.48	20.00-	.00		
COMM SCHL-ACTIVI	.00	100.00	80.00	20.00	40.00		
SUBSIDIZED CHILD	.00	36,156.00	36,156.00	.00	.00		
COMMUNITY SCHOOL	.00	133,176.48	133,136.48	.00	40.00		
TOTAL	27,022.63	160,041.72	157,963.91	.00	29,100.44		
CHECKING	355.06	INVESTMENTS	.00	SBMMF	28,745.38	TOTAL	29,100.44
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 514 N. W. 77 Street, Miami, Florida 33150

Date School Established: 1924

Grades: PK-5

Principal During Audit Period: Ms. Gloria P. Barnes (Through June 2004; presently Assistant Principal at Fulford Elementary School)

Current Principal: Ms. Isabel D. Castillo

Bookkeeper: Ms. Beverly A. Collins

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	\$ 8,778.57
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,794.30</u>
TOTAL			<u><u>\$11,572.87</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Internal Funds, Procurement Credit Card, and Payroll

There were no significant audit exceptions noted in our review of the internal funds and procurement credit card 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 \$750 indicated that 1 item at a cost of \$2,002 and a depreciated value of \$601 could not be located. The Manual of Property Control Procedures requires proper accounting for all items with an individual value of \$1,000, or more.

* School Improvement Zone school.

ACCESS CENTER IV

SCHOOL - 3021 LITTLE RIVER ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	26.91	2,642.20	2,639.50	.00	29.61		
SECOND GRADE	.00	772.50	756.50	.00	16.00		
THIRD GRADE	50.00	37.50	.00	.00	87.50		
FOURTH GRADE	100.00	.00	.00	.00	100.00		
FIFTH GRADE	2.00	132.00	132.00	.00	2.00		
KINDERGARTEN	67.25	1,228.50	1,269.00	.00	26.75		
PRE-KINDER	17.26	1,176.00	1,144.00	.00	49.26		
CLASSES AND CLUBS	263.42	5,988.70	5,941.00	.00	311.12		
TRUST							
DONATIONS	792.35	.00	125.00	.00	667.35		
FUND RAISING	46.00	.00	.00	46.00-	.00		
LIBRARY	150.77	270.30	154.94	10.34-	255.79		
SPECIAL PURPOSE	4.68	.00	908.54	917.70	13.84		
UNCLAIMED STALE-	.00	.00	.00	17.34	17.34		
UNITED WAY	.00	863.96	863.96	.00	.00		
"SCHOLARSHIP SAT	26.00	.00	.00	26.00-	.00		
VANDALISM	439.75	.00	.00	439.75-	.00		
GRANTS 1	1,651.80	.00	.00	.00	1,651.80		
TEACHERS LEAD PR	20.68	.00	20.68	.00	.00		
TRUST	3,132.03	1,134.26	2,073.12	412.95	2,606.12		
GENERAL							
GENERAL MISCELLA	2,113.69	.00	25.08	511.75	2,600.36		
INTEREST	.00	63.56	.00	.00	63.56		
SCHOOL PICTURES	.00	3,225.00	2,029.83	7.00-	1,188.17		
VENDING MACHINES	.00	917.70	.00	917.70-	.00		
DONATIONS	.00	64.24	.00	.00	64.24		
GENERAL	2,113.69	4,270.50	2,054.91	412.95-	3,916.33		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,025.17	7,500.90	6,786.77	.00	4,739.30		
INSTRUCTIONAL MATE	4,025.17	7,500.90	6,786.77	.00	4,739.30		
COMMUNITY SCHOOL							
COMM. SCHL. TITL	41.20	.00	41.20	.00	.00		
COMMUNITY SCHOOL	41.20	.00	41.20	.00	.00		
TOTAL	9,575.51	18,894.36	16,897.00	.00	11,572.87		
CHECKING	8,778.57	INVESTMENTS	.00	SBMMF	2,794.30	TOTAL	11,572.87
			ACCOUNTS PAYABLE	.00			

TOUSSAINT L'OUVERTURE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL*

Address: 120 N. E. 59 Street, Miami, Florida 33137

Date School Established: 1989

Grades: PK-5

Principal: Ms. Liliane A. Delbor

Bookkeeper: Ms. Marie C. Jean-Baptiste

Community School Assistant Principals: Mr. J. Garry Florestal (Through August 2003)
 Mr. Joel Daphnis

Satellite After School Care Program Manager: Ms. Anita Brown (at Little River Elementary School)

Community School Secretaries: Ms. Ericka Deliford
 Ms. Sheila McNeil (at Little River Elementary School)

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	--	\$2,595.90
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	1,317.53
TOTAL			<u><u>\$3,913.43</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.

* School Improvement Zone school.

ACCESS CENTER IV

SCHOOL - 3051 TOUSSAINT L'OUVERTURE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHESS CLUB	126.35	.00	.00	.00	126.35		
CLASSES AND CLUBS	126.35	.00	.00	.00	126.35		
TRUST							
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00		
FIELD TRIPS	77.00	508.00	484.00	.00	101.00		
LIBRARY	429.60	123.90	44.87	.00	508.63		
SPECIAL PURPOSE	19.34	525.00	888.21	368.23	24.36		
UNCLAIMED STALE-	8.00	.00	48.28	132.27	91.99		
UNITED WAY	.00	214.70	214.70	.00	.00		
BOOK FAIR	.00	716.00	716.00	.00	.00		
YOUTH FAIR TICKE	100.00	568.00	450.00	.00	218.00		
GRANTS 1	2.68	.00	.00	2.68-	.00		
FIELD TRIPS 2	42.00	681.00	701.00	.00	22.00		
FIELD TRIPS 3	.00	555.00	515.00	.00	40.00		
TRUST	678.62	3,966.60	4,137.06	497.82	1,005.98		
GENERAL							
GENERAL MISCELLA	2,074.69	110.00	2,237.43	47.31-	100.05-		
INTEREST	.00	64.80	.00	.00	64.80		
SCHOOL PICTURES	.00	1,970.00	1,221.54	380.23-	368.23		
TRAVEL	.00	.00	25.00	.00	25.00-		
DONATIONS	.00	29.75	.00	.00	29.75		
GENERAL	2,074.69	2,174.55	3,483.97	427.54-	337.73		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,971.82	11,324.41	11,212.26	15.00-	2,068.97		
INSTRUCTIONAL MATE	1,971.82	11,324.41	11,212.26	15.00-	2,068.97		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	9,565.40	9,535.40	30.00-	.00		
BEFORE/AFTER SCH	.00	12,399.75	12,399.75	.00	.00		
COMM SCH CLASS F	.00	3,390.00	3,440.00	50.00	.00		
COMM SCHL-ACTIVI	889.80	1,276.75	1,716.87	75.28-	374.40		
SUBSIDIZED CHILD	.00	82,859.80	82,859.80	.00	.00		
COMMUNITY SCHOOL	889.80	109,491.70	109,951.82	55.28-	374.40		
TOTAL	5,741.28	126,957.26	128,785.11	.00	3,913.43		
CHECKING	2,595.90	INVESTMENTS	.00	SBMMF	1,317.53	TOTAL	3,913.43
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 660 S.W. 3 Street, Miami, Florida 33130

Date School Established: 2002*

Grades: PK-3

Principal: Ms. Coralía G. Gonzalez-Yglesias

Bookkeeper: Ms. La Tanya Denard

Community School Assistant Principals: Ms. Marlene Leyte-Vidal (Through July 2004)
 Ms. Ivis Robledo

Community School Secretaries: Ms. Claudia Cunningham (Through April 2004)
 Ms. Mayra Del Rio

CASH AND/OR INVESTMENTS SUMMARY

	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:		
SunTrust Bank	--	<u>\$ 2,367.02</u>
TOTAL		<u><u>\$ 2,367.02</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.

* School's First Audit.

ACCESS CENTER IV

SCHOOL - 3191 ADA MERRITT ELEM. (CON)

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS KINDERGARTEN	.00	730.00	675.00	.00	55.00		
CLASSES AND CLUBS	.00	730.00	675.00	.00	55.00		
TRUST							
ADVANCE FOR CHAN	.00	300.00	300.00	.00	.00		
FIELD TRIPS	.00	245.00	245.00	.00	.00		
SPECIAL PURPOSE	.00	.00	20.00	598.93	578.93		
UNITED WAY	.00	1,389.64	1,389.64	.00	.00		
FIELD TRIPS 2	.00	246.00	246.00	.00	.00		
TRUST	.00	2,180.64	2,200.64	598.93	578.93		
GENERAL							
GENERAL MISCELLA	.00	.00	410.68	.00	410.68-		
SCHOOL PICTURES	.00	3,507.00	2,348.59	598.93-	559.48		
GENERAL	.00	3,507.00	2,759.27	598.93-	148.80		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	3,215.80	11,415.88	13,854.17	.00	777.51		
INSTRUCTIONAL MATE	3,215.80	11,415.88	13,854.17	.00	777.51		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	120,969.00	120,969.00	.00	.00		
COMM SCH CLASS F	.00	2,095.00	2,095.00	.00	.00		
COMM SCHL-FIELD	.00	320.00	270.00	.00	50.00		
COMM SCHL-ACTIVI	.00	1,802.00	1,045.22	.00	756.78		
PRE-K FEES	.00	97,632.00	97,632.00	.00	.00		
SUBSIDIZED CHILD	.00	532.80	532.80	.00	.00		
COMMUNITY SCHOOL	.00	223,350.80	222,544.02	.00	806.78		
TOTAL	3,215.80	241,184.32	242,033.10	.00	2,367.02		
CHECKING	2,367.02	INVESTMENTS	.00	SBMMF	.00	TOTAL	2,367.02
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10351 N. E. Fifth Avenue, Miami Shores, Florida 33138

Date School Established: 1929

Grades: PK-5

Principal: Ms. Sherry L. Krubitch

Bookkeeper: Ms. Joyce Davis

After School Care Program Managers: Ms. Susan Hosler (Through July 2003)
 Mr. Efrem Gilliam

After School Care Program Secretary: Ms. Tiffany Smith-Hall

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	\$ 7,921.83
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,750.35</u>
TOTAL			<u><u>\$11,672.18</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 2003-2004 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 IV

SCHOOL - 3341 MIAMI SHORES ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	674.40	.00	532.31	.00	142.09		
MUSIC	674.40	.00	532.31	.00	142.09		
CLASSES AND CLUBS							
GIFTED	.88	.00	.00	.00	.88		
DRAMA	2,477.64	.00	2,511.76	34.12	.00		
STUDENT COUNCIL	97.05	.00	32.50	.00	64.55		
THIRD GRADE	25.54	.00	.00	.00	25.54		
FOURTH GRADE	.00	13,959.70	13,945.00	.00	14.70		
FIFTH GRADE	.44	11,530.00	10,706.00	.00	824.44		
KINDERGARTEN	.99	1,931.95	1,610.75	.00	322.19		
CLASSES AND CLUBS	2,602.54	27,421.65	28,806.01	34.12	1,252.30		
TRUST							
DONATIONS	25.67	.00	2,463.05	2,547.25	109.87		
FIELD TRIPS	21.73	155.00	150.00	.00	26.73		
LIBRARY	66.73	2,662.28	1,462.01	10.15-	1,256.85		
LOST&DAMAGE TEXT	65.93	.00	.00	.00	65.93		
SPECIAL EVENTS	6.14	217.50	210.00	.00	13.64		
SPECIAL PURPOSE	125.39	7,647.25	6,020.03	145.07-	1,607.54		
UNCLAIMED STALE-	216.27	.00	150.27	17.15	83.15		
UNITED WAY	.00	1,481.00	1,481.00	.00	.00		
DONATION TWO	.00	700.00	.00	.00	700.00		
FIELD TRIPS 2	46.01	1,532.00	1,500.00	.00	78.01		
FIELD TRIPS 3	151.10	7,787.18	7,921.00	.00	17.28		
REGION ACTIVITIE	4.89	.00	.00	.00	4.89		
TRUST	729.86	22,182.21	21,357.36	2,409.18	3,963.89		
GENERAL							
GENERAL MISCELLA	643.85	.00	551.70	34.12-	58.03		
CASH OVER & SHOR	.00	1.60-	.00	.00	1.60-		
INTEREST	.00	105.41	.00	.00	105.41		
SCHOOL PICTURES	.00	9,966.00	5,154.64	2,409.18-	2,402.18		
DONATIONS	.00	458.03	.00	.00	458.03		
GENERAL	643.85	10,527.84	5,706.34	2,443.30-	3,022.05		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	44.67	34,357.55	31,427.85	.00	2,974.37		
INSTRUCTIONAL MATE	44.67	34,357.55	31,427.85	.00	2,974.37		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	124,840.67	124,840.67	.00	.00		
COMM SCH CLASS F	.00	5,299.00	5,299.00	.00	.00		
PRE-K EARLY INTE	500.70-	500.70	.00	.00	.00		
COMM SCHL-ACTIVI	167.58	3,478.20	3,328.30	.00	317.48		
PRE-K FEES	.00	67,699.70	67,699.70	.00	.00		
SUBSIDIZED CHILD	.00	52,515.60	52,515.60	.00	.00		
COMMUNITY SCHOOL	333.12-	254,333.87	253,683.27	.00	317.48		
TOTAL	4,362.20	348,823.12	341,513.14	.00	11,672.18		
CHECKING	7,921.83	INVESTMENTS	.00	SBMMF	3,750.35	TOTAL	11,672.18
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 840 N.E. 87 Street, Miami Shores, Florida 33138

Date School Established: 1992

Grades: PK-5

Principal: Ms. Lora J. Manning

Bookkeeper: Ms. Monique Laroche

Community School Assistant Principals: Mr. Joel Daphnis (Through August 2003)
 Ms. Barbara Joseph

Community School Manager: Ms. Magalie Francois

Community School Secretaries: Ms. Jenny Gilbert (Through August 2003)
 Ms. Linda Sebastian

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	\$ 8,157.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>20,374.07</u>
TOTAL			<u><u>\$28,531.27</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 IV

SCHOOL - 3431 PHYLLIS RUTH MILLER EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
ATHLETICS					
GENERAL ATHLETIC	89.88-	.00	.00	89.88	.00
ATHLETICS	89.88-	.00	.00	89.88	.00
CLASSES AND CLUBS					
GIFTED	206.84	.00	.00	168.50-	38.34
FUTURE EDUCATORS	577.26	.00	.00	.00	577.26
SAFETY PATROL	.00	1,700.56	1,700.56	.00	.00
FIRST GRADE	231.00	.00	.00	.00	231.00
SECOND GRADE	24.64	.00	.00	.00	24.64
THIRD GRADE	265.01	.00	.00	.00	265.01
FOURTH GRADE	745.87	.00	.00	.00	745.87
FIFTH GRADE	.00	22,230.00	22,097.81	.00	132.19
MUSIC CLUB	7.27	1,956.00	1,841.79	.00	121.48
CLASSES AND CLUBS	2,057.89	25,886.56	25,640.16	168.50-	2,135.79
TRUST					
DISTRICT ACCOUNT	12.00-	.00	.00	12.00	.00
DONATIONS	251.30	.00	.00	.00	251.30
FIELD TRIPS	50.99	.00	.00	.00	50.99
FUND RAISING	.00	4,624.50	2,709.30	.00	1,915.20
LIBRARY	3,174.75	1,438.75	3,083.94	2,310.11	3,839.67
SPECIAL EVENTS	4,709.80	1,642.00	6,086.65	.00	265.15
SPECIAL PURPOSE	154.87	2,863.63	4,058.34	1,188.65	148.81
UNCLAIMED STALE-	14.00	.00	14.00	33.00	33.00
UNITED WAY	89.55	307.00	396.55	.00	.00
BOOK FAIR	.00	10,668.95	8,104.26	2,558.99-	5.70
REGION RETIREMEN	.00	3,266.00	3,226.75	.00	39.25
SCIENCE BOARD	15.50	1,059.50	1,037.50	.00	37.50
VANDALISM	10.37-	.00	.00	10.37	.00
HERITAGE	18.74	.00	.00	.00	18.74
DONATION TWO	1,643.52	.00	.00	.00	1,643.52
DONATION THREE	625.05	.00	.00	.00	625.05
DONATION FOUR	107.86	.00	.00	.00	107.86
STUDENTS NEEDS/H	6,607.75	100.00	.00	.00	6,707.75
DONATIONS FIVE	31.00	.00	.00	.00	31.00
P.E. TRUST	299.19	.00	70.74	.00	228.45
JOURNALISM P.A.	135.50	.00	.00	.00	135.50
FIELD TRIPS 2	1,289.00	.00	.00	.00	1,289.00
TEACHERS LEAD PR	.10-	.10	.00	.00	.00
TRUST	19,195.90	25,970.43	28,788.03	995.14	17,373.44
SCHOOL STORE					
SCHOOL SUPPLIES	194.43	.00	.00	.00	194.43
SCHOOL STORE	194.43	.00	.00	.00	194.43
GENERAL					
GENERAL MISCELLA	1,204.28	1,590.32	2,561.16	206.11	439.55
CASH OVER & SHOR	.00	.10	.00	.00	.10
INTEREST	.00	630.88	.00	.00	630.88
SCHOOL PICTURES	.00	4,450.24	3,402.50	1,007.75-	39.99
TRAVEL	.00	.00	600.00	.00	600.00-
DONATIONS	.00	164.80	.00	.00	164.80
GENERAL	1,204.28	6,836.34	6,563.66	801.64-	675.32
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,978.26	8,786.54	9,662.07	.00	5,102.73
INSTRUCTIONAL MATE	5,978.26	8,786.54	9,662.07	.00	5,102.73
COMMUNITY SCHOOL					
FIELD TRIPS	.38	.00	.00	.00	.38
BEFORE/AFTER SCH	.00	127,780.65	125,176.99	2,603.66-	.00
BEFORE/AFTER SCH	.00	6,742.80	6,717.80	25.00-	.00
COMM SCH CLASS F	.00	29,002.32	29,002.32	.00	.00
COMM SCHL-FIELD	.02	.00	.00	.00	.02
PRE-K EARLY INTE	422.00	.00	422.00	.00	.00
COMM SCHL-ACTIVI	10,771.58	4,195.43	6,109.83	5,918.22-	2,938.96
SUBSIDIZED CHILD	.00	63,942.35	72,374.35	8,432.00	.00
EXTENDED LIFE PR	110.20	.00	.00	.00	110.20
COMMUNITY SCHOOL	11,304.18	231,663.55	239,803.29	114.88-	3,049.56
TOTAL	39,845.06	299,143.42	310,457.21	.00	28,531.27

CHECKING 8,157.20 INVESTMENTS .00 SBMMF 20,374.07 TOTAL 28,531.27
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL*

Address: 6620 N. E. Fifth Avenue, Miami, Florida 33138

Date School Established: 1931

Grades: PK-5

Principal: Ms. Josette Paris

Bookkeeper: Ms. Rosa Roman

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.	--	--	\$ 11,896.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,216.82</u>
TOTAL			<u><u>\$ 14,113.56</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds 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.

SCHOOL - 3501 MORNINGSIDE ELEMENTARY ACCESS CENTER IV

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	.00	445.00	445.00	.00	.00		
SECOND GRADE	.00	520.00	520.00	.00	.00		
THIRD GRADE	.00	500.00	500.00	.00	.00		
FOURTH GRADE	768.29	76.50	192.17	.00	652.62		
FIFTH GRADE	.00	1,637.10	1,633.29	.00	3.81		
KINDERGARTEN	.00	375.00	375.00	.00	.00		
CLASSES AND CLUBS	768.29	3,553.60	3,665.46	.00	656.43		
TRUST							
DISTRICT ACCOUNT	.00	1,640.00	1,493.80	.00	146.20		
DONATIONS	557.76	.00	.00	50.65-	507.11		
FIELD TRIPS	524.33	803.00	827.00	.00	500.33		
LIBRARY	66.39	179.81	1,203.48	1,469.54	512.26		
SPECIAL EVENTS	94.96	.00	.00	.00	94.96		
SPECIAL PURPOSE	371.97	2,500.00	3,449.31	1,367.85	790.51		
UNCLAIMED STALE-	366.50	.00	366.50	.00	.00		
UNITED WAY	.00	1,189.30	1,189.30	.00	.00		
BOOK FAIR	1,179.79	3,673.94	3,384.19	1,469.54-	.00		
DONATION TWO	14.98	.00	.00	.00	14.98		
GRANTS 1	508.90	6,500.00	6,500.00	.00	508.90		
FIELD TRIPS 2	.49	3,637.00	3,637.00	.00	.49		
RESTITUTION EMPL	110.26	.00	.00	110.26-	.00		
TRUST	3,796.33	20,123.05	22,050.58	1,206.94	3,075.74		
GENERAL							
GENERAL MISCELLA	2,080.00	4,197.69	4,556.81	110.26	1,831.14		
INTEREST	.00	43.93	.00	.00	43.93		
SCHOOL PICTURES	.00	3,679.00	2,311.15	1,367.85-	.00		
TRAVEL	.00	.00	698.00	.00	698.00-		
DONATIONS	.00	37.13	.00	50.65	87.78		
GENERAL	2,080.00	7,957.75	7,565.96	1,206.94-	1,264.85		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,813.17	9,419.28	8,115.91	.00	9,116.54		
INSTRUCTIONAL MATE	7,813.17	9,419.28	8,115.91	.00	9,116.54		
TOTAL	14,457.79	41,053.68	41,397.91	.00	14,113.56		
CHECKING	11,896.74	INVESTMENTS	.00	SBMMF	2,216.82	TOTAL	14,113.56
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 2000 N. W. 46 Street, Miami, Florida 33142

Date School Established: 1967

Grades: PK-5

Principal During Audit Period: Mr. John Williams (Through June 2004; retired)

Current Principal: Ms. Maria C. Mason

Bookkeeper: Ms. Carolyn Ellis

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.	--	--	\$ 1,723.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>9,481.62</u>
TOTAL			<u><u>\$11,205.25</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 IV
 SCHOOL - 4401 KELSEY L. PHARR ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	5,983.61	4,958.10-	791.50	.00	234.01	
FIELD TRIPS	702.53	2,043.75	1,941.00	805.28-	.00	
LIBRARY	74.00	10.00	.00	.00	84.00	
SPECIAL PURPOSE	1,672.29	.00	618.58	700.71	1,754.42	
TRUST	8,432.43	2,904.35-	3,351.08	104.57-	2,072.43	
GENERAL						
GENERAL MISCELLA	752.74-	5,034.00	1,460.10	805.28	3,626.44	
INTEREST	.00	187.90	.00	.00	187.90	
SCHOOL PICTURES	.00	1,600.00	1,017.82	291.09-	291.09	
VENDING MACHINES	.00	409.62	.00	409.62-	.00	
DONATIONS	.00	27.39	.00	.00	27.39	
GENERAL	752.74-	7,258.91	2,477.92	104.57	4,132.82	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	1,553.03	1,553.03	.00	5,000.00	
INSTRUCTIONAL MATE	5,000.00	1,553.03	1,553.03	.00	5,000.00	
TOTAL	12,679.69	5,907.59	7,382.03	.00	11,205.25	
CHECKING	1,723.63	INVESTMENTS	.00 SBMMF	9,481.62	TOTAL	11,205.25
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1190 S. W. Second Street, Miami, Florida 33130

Date School Established: 1914

Grades: PK-5

Principal: Ms. Sharon M. Lopez

Bookkeeper: Ms. Rocio Vazquez

Community School Assistant Principals: Ms. Noelia Montaner (Through February 2004)
 Mr. Ramses Ancheta

Community School Secretaries: Ms. Megna Sangles (Through January 2004)
 Ms. Maria Espinoza

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$8,946.90
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	11,391.63
TOTAL			<u>\$20,338.53</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 IV

SCHOOL - 4681 RIVERSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FOURTH GRADE	21.00	.00	.00	.00	21.00		
FIFTH GRADE	103.67	13,586.00	13,026.96	.00	662.71		
ESE (EXCEP EDUC)	.00	1,833.00	1,701.50	.00	131.50		
KINDERGARTEN	490.75	7,820.50	8,210.75	.00	100.50		
CLASSES AND CLUBS	615.42	23,239.50	22,939.21	.00	915.71		
TRUST							
DONATIONS	.00	500.00	500.00	.00	.00		
FIELD TRIPS	372.35	4,555.00	4,802.75	.00	124.60		
GOVERNOR'S FAMIL	3,952.02	.00	1,871.79	.00	2,080.23		
LIBRARY	327.57	.00	327.00	.00	.57		
LOST&DAMAGE TEXT	568.11	109.73	568.00	.00	109.84		
SPECIAL PURPOSE	104.44	1,430.00	1,541.76	732.78	725.46		
UNCLAIMED STALE-	.00	.00	246.13	310.13	64.00		
UNITED WAY	.00	230.00	230.00	.00	.00		
BOOK FAIR	.00	3,428.92	2,467.54	.00	961.38		
FIELD TRIPS 2	34.00	2,850.00	2,735.00	10.00-	139.00		
FIELD TRIPS 3	574.50	.00	420.00	.00	154.50		
TRUST	5,932.99	13,103.65	15,709.97	1,032.91	4,359.58		
GENERAL							
FOURTH GRADE	.00	4,590.00	4,275.50	.00	314.50		
GENERAL MISCELLA	1,562.95	7.04-	187.54	.00	1,368.37		
INTEREST	.00	264.95	.00	.00	264.95		
SCHOOL PICTURES	.00	3,912.00	2,446.44	732.78-	732.78		
VENDING MACHINES	.00	342.73	.00	.00	342.73		
DONATIONS	.00	178.09	.00	.00	178.09		
CASH OVER & SHOR	.00	.00	265.00	.00	265.00-		
GENERAL	1,562.95	9,280.73	7,174.48	732.78-	2,936.42		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,791.09	9,349.59	8,229.35	.00	7,911.33		
INSTRUCTIONAL MATE	6,791.09	9,349.59	8,229.35	.00	7,911.33		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	79,242.85	79,188.85	54.00-	.00		
COMM SCH CLASS F	.00	4,750.00	4,750.00	.00	.00		
COMM SCHL-ACTIVI	1,671.34	10,180.00	7,389.72	246.13-	4,215.49		
SUBSIDIZED CHILD	.00	53,314.60	53,314.60	.00	.00		
COMMUNITY SCHOOL	1,671.34	147,487.45	144,643.17	300.13-	4,215.49		
TOTAL	16,573.79	202,460.92	198,696.18	.00	20,338.53		
CHECKING	8,946.90	INVESTMENTS	.00	SBMMF	11,391.63	TOTAL	20,338.53
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 1051 N. W. 29 Terrace, Miami, Florida 33127

Date School Established: 1925

Grades: PK-5

Principal During Audit Period: Ms. Mary Jackson-Johnson (Through August 2004; presently Principal on Special Assignment at School Improvement Zone)

Current Principal: Ms. Marie P. Caceres

Bookkeeper: Ms. Mary Carey

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank	--	--	\$ 288.52
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,979.66</u>
TOTAL			<u><u>\$7,268.18</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 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 IV

SCHOOL - 4841 SANTA CLARA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	59.00	.00	.00	59.00-	.00		
FIELD TRIPS	557.34	.00	.00	.00	557.34		
LIBRARY	25.44	.00	363.76	338.38	.06		
SPECIAL PURPOSE	1,284.50	350.00	888.13	606.38	1,352.75		
UNCLAIMED STALE-	.00	.00	9.00	35.00	26.00		
UNITED WAY	.00	709.31	709.31	.00	.00		
BOOK FAIR	.00	1,352.15	1,013.77	338.38-	.00		
TRUST	1,926.28	2,411.46	2,983.97	582.38	1,936.15		
GENERAL							
GENERAL MISCELLA	3,428.34	.00	889.41	59.00	2,597.93		
INTEREST	.00	119.63	.00	.00	119.63		
SCHOOL PICTURES	.00	3,219.00	1,971.24	641.38-	606.38		
REPAIR & MAINTEN	.00	.00	20.00	.00	20.00-		
DONATIONS	.00	363.92	.00	.00	363.92		
GENERAL	3,428.34	3,702.55	2,880.65	582.38-	3,667.86		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,020.89	979.11	335.83	.00	1,664.17		
INSTRUCTIONAL MATE	1,020.89	979.11	335.83	.00	1,664.17		
TOTAL	6,375.51	7,093.12	6,200.45	.00	7,268.18		
CHECKING	288.52	INVESTMENTS	.00	SBMMF	6,979.66	TOTAL	7,268.18
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL*

Address: 149 N. W. 49 Street, Miami, Florida 33127

Date School Established: 1925

Grades: PK-5

Principal: Ms. Brenda P. Dawson

Bookkeeper: Ms. Teresa Singh

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.	--	--	\$ 3,214.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>12,355.20</u>
TOTAL			<u><u>\$15,569.82</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.

* School Improvement Zone school.

ACCESS CENTER IV

SCHOOL - 4961 SHADOWLAWN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.00	510.00	464.36	.00	45.64		
SERVICE CLUB 1	104.01	.00	.00	.00	104.01		
CLASSES AND CLUBS	104.01	510.00	464.36	.00	149.65		
TRUST							
DISTRICT ACCOUNT	.00	2,400.88	1,921.06	.00	479.82		
DONATIONS	2,153.82	4,602.00	691.68	.00	6,064.14		
LIBRARY	95.21	158.00	135.60	.00	117.61		
SALES TAX	.00	.00	53.50	53.50	.00		
SPECIAL PURPOSE	118.72	70.00	604.54	662.50	246.68		
UNITED WAY	.00	748.22	764.22	16.00	.00		
BOOK FAIR	.00	1,875.45	1,839.46	.00	35.99		
PAPERBACKS - 1	34.39	24.00	.00	.00	58.39		
DONATION TWO	32.50	500.00	529.22	.00	3.28		
DONATION THREE	3,581.14	3,073.17-	481.79	26.18-	.00		
DONATION FOUR	161.62	.00	119.88	.00	41.74		
DONATIONS FIVE	.00	250.00	175.00	.00	75.00		
GRANTS I	48.02	.00	.00	.00	48.02		
GRANTS II	.00	3,099.35	3,097.35	2.00-	.00		
GRANT III	.00	5,022.00	1,973.51	26.18	3,074.67		
TRUST	6,225.42	15,676.73	12,386.81	730.00	10,245.34		
GENERAL							
GENERAL MISCELLA	861.44	.00	495.18	67.50-	298.76		
CASH OVER & SHOR	.00	20.00-	.00	.00	20.00-		
INTEREST	.00	174.68	.00	.00	174.68		
SCHOOL PICTURES	.00	1,760.00	1,102.05	328.50-	329.45		
VENDING MACHINES	.00	468.38	134.38	334.00-	.00		
GENERAL	861.44	2,383.06	1,731.61	730.00-	782.89		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,978.42	11,317.55	9,232.23	.00	4,063.74		
INSTRUCTIONAL MATE	1,978.42	11,317.55	9,232.23	.00	4,063.74		
COMMUNITY SCHOOL							
PRE-K EARLY INTE	.00	6,041.00	5,712.80	.00	328.20		
COMMUNITY SCHOOL	.00	6,041.00	5,712.80	.00	328.20		
TOTAL	9,169.29	35,928.34	29,527.81	.00	15,569.82		
CHECKING	3,214.62	INVESTMENTS	.00	SBMMF	12,355.20	TOTAL	15,569.82
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1023 S. W. 21 Avenue, Miami, Florida 33135

Date School Established: 1938

Grades: PK-5

Principal: Ms. Carmen M. Garcia-Gomez

Bookkeeper: Ms. Leonor Caballero

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	\$ 11,294.46
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,875.44</u>
TOTAL			<u><u>\$ 19,169.90</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 IV

SCHOOL - 5001 SHENANDOAH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	356.65	2,684.50	2,585.00	456.15-	.00		
SECOND GRADE	305.67	992.00	899.00	398.67-	.00		
THIRD GRADE	406.46	4,116.50	4,316.83	206.13-	.00		
FOURTH GRADE	136.00	2,293.50	2,384.50	45.00-	.00		
FIFTH GRADE	183.13	3,036.00	2,494.20	724.93-	.00		
KINDERGARTEN	292.66	1,835.00	1,830.00	297.66-	.00		
CLASSES AND CLUBS	1,680.57	14,957.50	14,509.53	2,128.54-	.00		
TRUST							
FIELD TRIPS	336.55	.00	.00	.00	336.55		
LIBRARY	1,844.76	724.47	700.36	1,220.00-	648.87		
LOST&DAMAGE TEXT	.00	259.11	259.11	.00	.00		
SPECIAL PURPOSE	4,680.09	4,406.43	5,379.19	1,253.83	4,961.16		
UNCLAIMED STALE-	.00	.00	.00	17.00	17.00		
UNITED WAY	.00	2,996.29	2,996.29	.00	.00		
DONATION TWO	.00	6,149.96	896.00	.00	5,253.96		
TRUST	6,861.40	14,536.26	10,230.95	50.83	11,217.54		
GENERAL							
GENERAL MISCELLA	5,142.71	.00	4,915.89	2,111.54	2,338.36		
INTEREST	.00	168.79	.00	.00	168.79		
SCHOOL PICTURES	.00	8,495.00	5,330.14	1,253.83-	1,911.03		
REPAIR & MAINTEN	.00	.00	1,432.47	.00	1,432.47-		
EQUIPMENT	.00	.00	1,205.05	1,220.00	14.95		
MEMORY BOOKS	.00	4,776.00	4,776.00	.00	.00		
GENERAL	5,142.71	13,439.79	17,659.55	2,077.71	3,000.66		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,974.70	2,888.80	1,911.80	.00	4,951.70		
INSTRUCTIONAL MATE	3,974.70	2,888.80	1,911.80	.00	4,951.70		
TOTAL	17,659.38	45,822.35	44,311.83	.00	19,169.90		
CHECKING	11,294.46	INVESTMENTS	.00	SBMMF	7,875.44	TOTAL	19,169.90
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 2609 S. W. 25 Avenue, Miami, Florida 33133

Date School Established: 1925

Grades: PK-5

Principal: Dr. Brenda B. Dawkins

Bookkeeper: Ms. Laura Sosa

Community School Assistant Principal: Mr. David Rodriguez

Community School Secretary: Mr. Orestes Diaz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Coconut Grove Bank	--	--	\$ 4,301.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>27,958.53</u>
TOTAL			<u><u>\$32,259.94</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds 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.

ACCESS CENTER IV

SCHOOL - 5041 SILVER BLUFF ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	2,846.27	428.43	2,895.04	.00	379.66		
FIELD TRIPS	1,148.50	4,844.00	5,754.00	.00	238.50		
LIBRARY	94.00	.00	94.00	.00	.00		
LOST&DAMAGE TEXT	.00	42.49	42.49	.00	.00		
SPECIAL PURPOSE	1,207.05	601.64	2,281.19	1,943.55	1,471.05		
UNITED WAY	.00	2,895.87	2,895.87	.00	.00		
HURRICANE DONATI	4.67	.00	.00	4.67-	.00		
TRUST	5,300.49	8,812.43	13,962.59	1,938.88	2,089.21		
GENERAL							
GENERAL MISCELLA	17,697.44	.00	6,531.82	4.67	11,170.29		
CASH OVER & SHOR	.00	13.60-	.00	.00	13.60-		
INTEREST	.00	554.07	.00	.00	554.07		
SCHOOL PICTURES	.00	7,422.00	4,555.86	1,943.55-	922.59		
GENERAL	17,697.44	7,962.47	11,087.68	1,938.88-	12,633.35		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,364.92	3,255.80	2,397.03	.00	9,223.69		
INSTRUCTIONAL MATE	8,364.92	3,255.80	2,397.03	.00	9,223.69		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	151,716.74	151,716.74	.00	.00		
BEFORE/AFTER SCH	.00	137,470.70	137,470.70	.00	.00		
BEFORE/AFTER SCH	.00	27,058.40	27,058.40	.00	.00		
COMM SCH CLASS F	.00	28,069.75	28,069.75	.00	.00		
COM SCH CLASS FE	.00	17,606.75	17,606.75	.00	.00		
COM SCH CLASS FE	.00	300.00	300.00	.00	.00		
COMM SCHL-FIELD	1,204.80	1,322.00	.00	.00	2,526.80		
COMM SCHL-MATERI	121.94	3,308.60	700.45	.00	2,730.09		
COMM SCHL-ACTIVI	4,247.25	1,832.44	3,022.89	.00	3,056.80		
SUBSIDIZED CHILD	.00	78,404.60	78,404.60	.00	.00		
COMMUNITY SCHOOL	5,573.99	447,089.98	444,350.28	.00	8,313.69		
TOTAL	36,936.84	467,120.68	471,797.58	.00	32,259.94		
CHECKING	4,301.41	INVESTMENTS	.00	SBMMF	27,958.53	TOTAL	32,259.94
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4700 N. W. 12 Avenue, Miami, Florida 33127

Date School Established: 1946

Grades: PK-5

Principal: Ms. Jeanethe D. Thompson

Bookkeeper: Ms. Marian Wilcox

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	\$ 2,934.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,691.48</u>
TOTAL			<u><u>\$ 8,626.10</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 IV

SCHOOL - 0081 LENORA BRAYNON SMITH E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	228.49	.00	.00	.00	228.49		
MUSIC	228.49	.00	.00	.00	228.49		
CLASSES AND CLUBS							
PHYSICAL EDUCATI	188.79	.00	.00	.00	188.79		
SPANISH HONOR	.00	4,495.25	3,196.81	.00	1,298.44		
AFRO AMERICAN CL	373.85	.00	78.85	.00	295.00		
FIFTH GRADE	234.48	3,725.50	3,841.05	.00	118.93		
ESE (EXCEP EDUC)	115.96	.00	.00	.00	115.96		
CLASSES AND CLUBS	913.08	8,220.75	7,116.71	.00	2,017.12		
TRUST							
FIELD TRIPS	424.64	410.55	658.00	.00	177.19		
FUND RAISING	.00	2,322.54	2,229.79	.00	92.75		
LIBRARY	83.63	.00	.00	.00	83.63		
LOST&DAMAGE TEXT	.00	19.15	.00	.00	19.15		
SPECIAL EVENTS	292.76	1,191.00	1,243.76	.00	240.00		
SPECIAL PURPOSE	64.16	400.00	994.55	1,003.99	473.60		
UNITED WAY	.00	1,670.49	1,670.49	.00	.00		
BOOK FAIR	.00	1,910.65	1,910.65	.00	.00		
DONATION TWO	.00	200.00	116.45	.00	83.55		
FIELD TRIPS 2	393.54	393.54	.00	.00	.00		
TRUST	1,258.73	7,730.84	8,823.69	1,003.99	1,169.87		
GENERAL							
GENERAL MISCELLA	4,726.62	5.00	3,025.76	.00	1,705.86		
INTEREST	.00	232.91	.00	.00	232.91		
SCHOOL PICTURES	.00	2,997.00	1,993.01	1,003.99	.00		
DONATIONS	.00	320.84	.00	.00	320.84		
GENERAL	4,726.62	3,555.75	5,018.77	1,003.99	2,259.61		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	2,958.85	10,007.84	.00	2,951.01		
INSTRUCTIONAL MATE	10,000.00	2,958.85	10,007.84	.00	2,951.01		
TOTAL	17,126.92	22,466.19	30,967.01	.00	8,626.10		

CHECKING	2,934.62	INVESTMENTS	.00	SBMHF	5,691.48	TOTAL	8,626.10
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 45 S. W. 13 Street, Miami, Florida 33130

Date School Established: 1914

Grades: PK-5

Principal: Ms. Maria D. Gonzalez

Bookkeepers: Ms. Myriam S. Flores (Through November 2003)
 Ms. Lucille Rosado (Through September 2004)
 Ms. Olema Manso

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 3,200.53
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	7,464.57
TOTAL			<u>\$ 10,665.10</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 IV

SCHOOL - 5321 SOUTHSIDE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	555.66	1,190.00	1,660.00	.00	85.66	
FUND RAISING	587.92	8,025.55	4,016.51	3,991.34-	605.62	
LOST&DAMAGE TEXT	.00	280.15	280.15	.00	.00	
SPECIAL PURPOSE	732.64	.00	1,502.51	1,351.43	581.56	
UNITED WAY	.00	1,071.35	1,071.35	.00	.00	
MUSIC	.00	454.50	445.73	8.77-	.00	
VANDALISM	.00	700.00	.00	.00	700.00	
GRANTS 1	.00	3,100.00	3,100.00	.00	.00	
FIELD TRIPS 2	.00	436.00	436.00	.00	.00	
FIELD TRIPS 3	.00	10,069.00	10,068.91	.09-	.00	
FIELD TRIPS 4	.00	4,767.50	8,516.22	3,748.72	.00	
TRUST	1,876.22	30,094.05	31,097.38	1,099.95	1,972.84	
GENERAL						
GENERAL MISCELLA	1,258.28	64.00	821.61	1,215.03	1,715.70	
INTEREST	.00	159.28	.00	.00	159.28	
SCHOOL PICTURES	.00	3,440.00	2,155.98	1,284.02-	.00	
VENDING MACHINES	.00	684.92	.00	684.92-	.00	
DONATIONS	.00	402.42	56.38	346.04-	.00	
GENERAL	1,258.28	4,750.62	3,033.97	1,099.95-	1,874.98	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,512.80	19,064.52	18,760.04	.00	6,817.28	
INSTRUCTIONAL MATE	6,512.80	19,064.52	18,760.04	.00	6,817.28	
TOTAL	9,647.30	53,909.19	52,891.39	.00	10,665.10	
CHECKING	3,200.53	INVESTMENTS	.00 SBMMF	7,464.57	TOTAL	10,665.10
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 5120 S.W. 72 Street, Miami, Florida 33143

Date School Established: 1921

Grades: PK-5

Principal: Dr. Aline E. Sarria

Bookkeeper: Ms. Alice Gaston

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$19,643.86
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,745.46</u>
TOTAL			<u><u>\$31,389.32</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 IV

SCHOOL - 5401 SUNSET ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
THIRD GRADE	74.73	1,900.32	1,784.45	.00	190.60
FIFTH GRADE	597.54	1,067.88	4,570.29	2,949.97	45.10
CLASSES AND CLUBS	672.27	2,968.20	6,354.74	2,949.97	235.70
TRUST					
TRUST FUND	191.79	.00	43.09	.00	148.70
DONATIONS	201.86	.00	138.75	30.00-	33.11
FIELD TRIPS	27.63	66,145.72	66,203.26	30.00	.09
LIBRARY	5,162.33	4,392.74	6,516.56	.00	3,038.51
LOST&DAMAGE TEXT	.00	294.44	294.44	.00	.00
SPECIAL EVENTS	.00	300.00	260.00	.00	40.00
SPECIAL PURPOSE	1,421.33	800.00	4,390.09	3,292.51	1,123.75
UNITED WAY	.00	6,221.38	6,221.38	.00	.00
DONATION TWO	.00	20,965.00	6,997.87	.00	13,967.13
DONATION THREE	283.67	.00	195.57	.00	88.10
TRUST	7,288.61	99,119.28	91,261.01	3,292.51	18,439.39
GENERAL					
GENERAL MISCELLA	9,446.34	110.00	5,813.16	.00	3,743.18
CASH OVER & SHOR	.00	4.99	.00	.00	4.99
INTEREST	.00	299.25	.00	.00	299.25
SCHOOL PICTURES	.00	19,397.00	12,199.97	3,292.51-	3,904.52
TRAVEL	.00	.00	2,508.49	.00	2,508.49-
DONATIONS	.00	828.99	274.47	.00	554.52
MEMORY BOOKS	.00	9,570.00	6,620.03	2,949.97-	.00
GENERAL	9,446.34	30,210.23	27,416.12	6,242.48-	5,997.97
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,758.16	10,983.69	12,025.59	.00	6,716.26
INSTRUCTIONAL MATE	7,758.16	10,983.69	12,025.59	.00	6,716.26
COMMUNITY SCHOOL					
PRE-K FEES	.00	70,684.00	70,684.00	.00	.00
COMMUNITY SCHOOL	.00	70,684.00	70,684.00	.00	.00
TOTAL	25,165.38	213,965.40	207,741.46	.00	31,389.32

CHECKING 19,643.86 INVESTMENTS .00 SBMMF 11,745.46 TOTAL 31,389.32
 ACCOUNTS PAYABLE .00

FRANCES S. TUCKER ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 3500 Douglas Road, Miami, Florida 33133

Date School Established: 1960

Grades: PK-5

Principal: Mr. Leonard J. Ruan

Bookkeepers: Ms. Evelyn Hernandez (Through February 2004)
 Ms. Carmen Montalvo (Through June 2004)
 Ms. Regina Ortiz (Through October 2004)
 Ms. Carmen Montalvo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Coconut Grove Bank	--	0.50	\$5,414.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>1,530.39</u>
TOTAL			<u><u>\$6,944.82</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 IV

SCHOOL - 5561 FRANCES S. TUCKER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	147.50	377.00	362.00	.00	162.50		
SAFETY PATROL	.00	153.00	153.00	.00	.00		
FIRST GRADE	.00	1,655.00	1,735.00	110.00	30.00		
FIFTH GRADE	579.85	9,593.15	10,063.00	65.00-	45.00		
KINDERGARTEN	4.00	4,762.50	4,735.50	.00	31.00		
FIELD TRIPS	.00	15.00-	.00	15.00	.00		
CLASSES AND CLUBS	731.35	16,525.65	17,048.50	60.00	268.50		
TRUST							
DONATIONS	.00	835.00	.00	.00	835.00		
FIELD TRIPS	.00	1,207.75	1,121.75	.00	86.00		
LIBRARY	276.04	1,319.12	776.55	.00	818.61		
SPECIAL EVENTS	.00	50.00	.00	.00	50.00		
SPECIAL PURPOSE	440.88	1,474.00	2,713.58	909.85	111.15		
UNITED WAY	.00	1,236.58	1,176.58	60.00-	.00		
TRUST	716.92	6,122.45	5,788.46	849.85	1,900.76		
GENERAL							
GENERAL MISCELLA	1,027.78	.00	133.60	.00	894.18		
INTEREST	.00	52.49	.00	.00	52.49		
SCHOOL PICTURES	.00	2,717.00	1,701.30	507.85-	507.85		
VENDING MACHINES	.00	402.00	.00	402.00-	.00		
DONATIONS	.00	262.16	.00	.00	262.16		
GENERAL	1,027.78	3,433.65	1,834.90	909.85-	1,716.68		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,519.39	10,690.23	9,150.74	.00	3,058.88		
INSTRUCTIONAL MATE	1,519.39	10,690.23	9,150.74	.00	3,058.88		
TOTAL	3,995.44	36,771.98	33,822.60	.00	6,944.82		
CHECKING	5,414.43	INVESTMENTS	.00	SBMMF	1,530.39	TOTAL	6,944.82
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 5300 Carillo Street, Coral Gables, Florida 33146

Date School Established: 1955

Grades: K-6

Principal: Ms. Vanassa L. Washington

Bookkeeper: Ms. Enriqueta Larrea

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.	--	--	\$ 4,106.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>13,391.36</u>
TOTAL			<u><u>\$17,498.05</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds 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.

ACCESS CENTER IV

SCHOOL - 5831 WEST LABORATORY ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS SIXTH GRADE	25.64	.00	25.64	.00	.00		
CLASSES AND CLUBS	25.64	.00	25.64	.00	.00		
TRUST							
DONATIONS	50.00	.00	50.00	.00	.00		
FIELD TRIPS	735.61	2,560.15	2,395.75	.00	900.01		
LIBRARY	1,513.67	123.75	1,000.00	1,000.00	1,637.42		
LOST&DAMAGE TEXT	.00	5.75	5.75	.00	.00		
SPECIAL PURPOSE	116.70	.00	802.91	865.04	178.83		
STUDENT SUBSISTE	79.46	50.00	50.00	.00	79.46		
UNCLAIMED STALE-	13.00	.00	.00	.00	13.00		
UNITED WAY	.00	168.49	168.49	.00	.00		
BOOK FAIR	.00	7,151.63	5,480.69	1,670.94-	.00		
PAPERBACKS - 1	156.00	.00	156.00	.00	.00		
DONATION TWO	265.36	.00	230.58	.00	34.78		
FIELD TRIPS 2	354.09	.00	.00	354.09-	.00		
FIELD TRIPS 3	361.75	.00	.00	361.75-	.00		
TRUST	3,645.64	10,059.77	10,340.17	521.74-	2,843.50		
GENERAL							
GENERAL MISCELLA	16,565.83	15.00	3,092.73	1,386.78	14,874.88		
INTEREST	.00	315.10	.00	.00	315.10		
SCHOOL PICTURES	.00	4,641.00	2,910.91	865.04-	865.05		
TRAVEL	.00	.00	48.00	.00	48.00-		
REPAIR & MAINTEN	.00	.00	1,286.24	.00	1,286.24-		
OFFICE SUPPLY	.00	.00	435.55	.00	435.55-		
DONATIONS	.00	369.31	.00	.00	369.31		
GENERAL	16,565.83	5,340.41	7,773.43	521.74	14,654.55		
TOTAL	20,237.11	15,400.18	18,139.24	.00	17,498.05		
CHECKING	4,106.69	INVESTMENTS	.00	SBMMF	13,391.36	TOTAL	17,498.05
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL*

Address: 1801 N. W. First Place, Miami, Florida 33136

Date School Established: 1952

Grades: PK-6

Principal: Ms. Cora I. Coleman Portee

Bookkeepers: Ms. Shanease Grant (Through December 2003)
 Ms. Josette Chandler

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	\$ 8,038.44
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,571.07</u>
TOTAL			<u><u>\$15,609.51</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.

* School Improvement Zone school.

ACCESS CENTER IV

SCHOOL - 5931 PHILLIS WHEATLEY ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
BASKETBALL CLUB	.00	120.00	115.00	.00	5.00	
CHEERLEADERS	128.13	.00	.00	.00	128.13	
CRIME WATCH	90.45	544.00	506.00	.00	128.45	
FIRST GRADE	178.17	.00	.00	.00	178.17	
SECOND GRADE	100.77	.00	.00	.00	100.77	
THIRD GRADE	4.01	.00	.00	.00	4.01	
FIFTH GRADE	100.00	.00	.00	.00	100.00	
SIXTH GRADE	153.20	3,916.20	3,704.70	180.97-	183.73	
FOOTBALL	.00	108.00	102.65	.00	5.35	
KINDERGARTEN	126.03	.00	.00	.00	126.03	
CLASSES AND CLUBS	880.76	4,688.20	4,428.35	180.97-	959.64	
TRUST						
DONATIONS	567.99	105.14	641.11	.00	32.02	
FIELD TRIPS	.00	280.00	260.00	20.00-	.00	
LIBRARY	383.90	1,028.56	1,316.47	819.92	915.91	
LOST&DAMAGE TEXT	.00	85.00	85.00	.00	.00	
SPECIAL PURPOSE	.00	1,979.89	2,820.13	846.97	6.73	
UNCLAIMED STALE-	.00	.00	99.00	99.00	.00	
UNITED WAY	.00	900.19	900.19	.00	.00	
BOOK FAIR	471.44	3,036.99	2,688.51	819.92-	.00	
SCHOLARSHIP 20	7.52	205.00	.00	.00	212.52	
MUSIC	29.91	.00	.00	29.91-	.00	
DONATION TWO	.00	1,021.00	325.00	.00	696.00	
REGION ACTIVITIE	1,265.07	400.00	.00	100.00	1,765.07	
TRUST	2,725.83	9,041.77	9,135.41	996.06	3,628.25	
GENERAL						
GENERAL MISCELLA	503.57	240.00	775.12	230.88	199.33	
CASH OVER & SHOR	.00	.57	.00	.00	.57	
INTEREST	.00	151.54	.00	.00	151.54	
SCHOOL PICTURES	.00	1,720.00	1,077.00	321.50-	321.50	
DONATIONS	.00	348.68	.00	.00	348.68	
SNACKS VENDING	.00	388.08	.00	388.08-	.00	
SODA VENDING	.00	336.39	.00	336.39-	.00	
GENERAL	503.57	3,185.26	1,852.12	815.09-	1,021.62	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	9,218.28	3,573.41	2,791.69	.00	10,000.00	
INSTRUCTIONAL MATE	9,218.28	3,573.41	2,791.69	.00	10,000.00	
TOTAL	13,328.44	20,488.64	18,207.57	.00	15,609.51	
CHECKING	8,038.44	INVESTMENTS	.00 SBMMF	7,571.07	TOTAL	15,609.51
			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.

Revised 5/9/03