

**AUDIT OF THE INTERNAL FUNDS  
OF  
ACCESS CENTER 2 ELEMENTARY SCHOOLS  
AUGUST 2004**

**AUDIT COMMITTEE MEETING  
SEPTEMBER 7, 2004**

**SCHOOL BOARD MEETING  
OCTOBER 20, 2004**

**OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS**





## Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

*Rudolph F. Crew, Ed.D.*

**Chief Auditor**

*Allen M. Vann, CPA*

**Assistant Chief Auditor**

*Jose F. Montes de Oca, CPA*

**Miami-Dade County School Board**

*Dr. Michael M. Krop, Chair*

*Dr. Robert B. Ingram, Vice Chair*

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*Betsy H. Kaplan*

*Dr. Marta Pérez*

*Dr. Solomon C. Stinson*

August 30, 2004

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 27 of the 28 elementary schools from ACCESS Center 2. The audit period, depending on the school being audited, was either one or two fiscal years ended June 30, 2004. The audit of Biscayne Gardens Elementary School is not included in this report, because of discrepancies noted in the area of Community School that required additional records and information, which the school was unable to provide on time for the publication of this report. We agreed to allow the school administration and the ACCESS Center administration additional time to provide us with the information and records requested. Accordingly, the results of this audit will be published at a later date.

The audits included a review of the internal funds 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 one school, while food service program records and procedures were reviewed at two schools. Property inventory results and the analysis of property losses reported through the Plant Security Report process are not included in this report, because the latest physical inventories of property for all ACCESS Center 2 schools were published less than three months ago, at the June 2004 meeting. On that report, the schools from this ACCESS center did not report any "unlocated" items, and property losses reported through the Plant Security Report process were mostly in the area of computer equipment. Consequently, property inventories for ACCESS Center 2 schools will be conducted later this year, and will be published accordingly.

Our audits indicated that 25 of the 27 schools in this report were in compliance with prescribed policies and procedures and their internal funds and payroll records were maintained in good order. At two schools, there were exceptions in the area of financial management and records. Our review of the Procurement Credit Card Program and food service records and procedures disclosed that procedures were followed at the schools where such reviews were conducted.

The findings noted in this report were discussed with the appropriate ACCESS Center staff and principals, whose responses are included in this report and with which we concur. This report will be presented to the Audit Committee at its September 7, 2004 meeting and to the School Board at its October 20, 2004 meeting.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

**Office of Management and Compliance Audits**

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I. INTRODUCTORY SECTION





## 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 rates as of June 30, 2003 and June 30, 2004 were 2.37% and 1.86%, respectively. The principal of each individual school, and his/her staff, are charged with the responsibility of performing the actual internal accounting functions in accordance with the Manual of Internal Accounting<sup>1</sup>.

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 Accounting<sup>1</sup>.

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<sup>1</sup>At 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 2002-03 and 2003-04 fiscal years. 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.

SUPERINTENDENT OF SCHOOLS  
Dr. Rudolph F. Crew

CURRICULUM AND INSTRUCTION  
DEPUTY SUPERINTENDENT  
Ms. Mercedes Tournal

ACCESS CENTERS  
ASSOCIATE SUPERINTENDENT  
Ms. Willa S. Young

ACCESS CENTER 2  
ASSISTANT SUPERINTENDENT  
Ms. Enid Weisman

ACCESS CENTER 2 BUSINESS DIRECTOR  
Dr. Ronnie L. Hunter

<u>SCHOOL</u>	<u>PRINCIPAL</u>
Natural Bridge Elementary	Ms. Janice T. Hutson
Hubert O. Sibley Elementary	Ms. Bettye L. Woodson
Biscayne Elementary	Mr. Luis A. Bello
Virginia A. Boone/Highland Oaks Elementary	Dr. Kim S. Rubin
Ruth K. Broad/Bay Harbor Elementary	Ms. Arlene C. Ortenzo
William J. Bryan Elementary	Ms. Mary A. Gil-Alonso
Crestview Elementary	Dr. Mildred Mejia
Gertrude K. Edelman/Sabal Palm Elementary	Mr. Raul J. Gutierrez
Fienberg/Fisher Elementary	Ms. Olga M. Figueras
Fulford Elementary	Ms. Rhonda S. Turner
Gratigny Elementary	Dr. Aaron L. Enteen
Greynolds Park Elementary	Mr. Bernard Osborn
Hibiscus Elementary	Dr. Michael Wagner
Madie Ives Elementary	Dr. Tanya Brown-Major
Linda Lentin Elementary	Ms. Agenoria T. Paschal
Myrtle Grove Elementary	Dr. Barbara L. Johnson
Norland Elementary	Ms. Karen S. Powers
North Beach Elementary	Ms. Aida Marrero
North Miami Elementary	Mr. Andy J. Pierre-Louis
Norwood Elementary	Ms. Frances A. Rotford
Oak Grove Elementary	Ms. Rhonda McKinney
Ojus Elementary	Dr. Annette Weissman
Parkview Elementary	Ms. Susan G. Renick-Blount
Parkway Elementary	Ms. Patricia Zell
Scott Lake Elementary	Ms. Alice Collins
South Pointe Elementary	Ms. Melanie B. Fishman
Treasure Island Elementary	Mr. Luther T. Gray

## 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 years ended June 30, 2003 and/or June 30, 2004, depending on the school being audited, 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 ACCESS Center and school staffs 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 ACCESS Center 2 and then to District ACCESS Centers. 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 2002-03 and/or 2003-04 fiscal years, depending on the school being audited, 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.

### **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 authorized use of credit cards began as a pilot program in 1997, and has gradually expanded to include all schools and work locations. The internal controls over this program, as well as procurement credit card reconciliations and expenditure records were reviewed and evaluated to assure the existence of adequate controls and the proper disbursement of funds through this process.

### **Food Service**

To determine compliance with the Food and Nutrition Procedures Manual, a review of the food service records and procedures was made at selected schools. The applications for the **2003-04 school year** for free and reduced price meals submitted by the students were reviewed to verify the students' eligibility, as well as the random sample verification of income required by the federal government. Cash collection procedures were also reviewed and evaluated to assure the existence of adequate controls.

**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 the internal funds of 27 of the 28 elementary schools from ACCESS Center 2. The audit period was either one or two fiscal years ended June 30, 2004, depending on the school being audited. The audit of Biscayne Gardens Elementary School could not be included in this report because the school did not provide on time all the necessary records and information requested during the audit, and was given additional time to comply with this request. Results of that audit will be reported at a later date. The scope of the audit conducted at the 27 schools in this report 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) review of the Procurement Credit Card Program at one school; and (4) review of food service procedures at two 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 25 of the 27 schools included in this report (Page 12).
  - **We commend the administration and staff of these schools, as well as the ACCESS Center staff for supporting the schools' efforts to strive for excellence in this area.**
- o At Natural Bridge Elementary, the checking account had a deficit balance on June 30, 2003, while the bank account had several overdrafts in June 2003. There were a few other instances during the audit period where the checking account had deficit balances. Also, the bank reconciliations showed a few adjustments for late postings of Money Market transfers, and a few checks issued during the 2003-04 fiscal year were cashed by the bank without the principal's signature (Page 15).
- o At Hubert O. Sibley Elementary the principal requested an audit when she discovered discrepancies in the school's financial records. There were unfavorable differences between potential field trip and school picture revenues and collections posted to these accounts, as well as other discrepancies regarding these activities. Also, in May 2003, although there was a checking account deficit balance and overall fund equity deficit balance, the bank's checking account was not overdrawn; and the checkbook balance was not always maintained during the 2002-03 fiscal year. In addition, vendor payments were processed late during the 2002-03 fiscal year, while some disbursements lacked the proper support. Similar conditions were **not** noted in the 2003-04 fiscal year, except for a few minor discrepancies between the running checkbook balance and the MSAF checking account balance. These findings were referred to M-DCPS Police for investigation, which substantiated that the former bookkeeper failed to follow the proper bookkeeping procedures. She resigned her employment from Miami-Dade County Public Schools, and her personnel records have been identified to prevent future re-employment (Page 24).
  - **We recommend that the ACCESS Center office closely monitor the adherence of the procedures in the new Manual of Internal Fund Accounting<sup>2</sup> to prevent recurrence of these findings.**

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<sup>2</sup> Enforcement of the new Manual of Internal Fund Accounting will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

## PAYROLL

- o Our review of the payroll preparation and check distribution procedures disclosed that there was generally adequate segregation of the functions of the payroll preparation, authorization, and check distribution at the schools included herein. In addition, the payroll rosters were generally supported by adequately prepared attendance sheets according to the guidelines established in the Payroll Processing Procedures manual (Page 12).

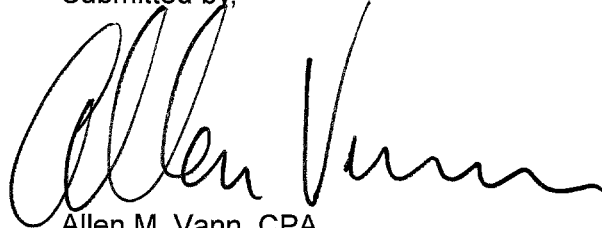
## PROCUREMENT CREDIT CARD PROGRAM

- o A review of the Procurement Credit Card Program's records and procedures at one school disclosed that there was general compliance with the Procurement Credit Card Program Policies & Procedures Manual (Page 12).

## FOOD SERVICE

- o A review of the food service procedures at two schools disclosed that there was general compliance with the Food and Nutrition Procedures Manual (Page 12).
- **We commend the administration and staff of these schools, as well as the ACCESS Center 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:

Mr. Harry Demosthenes  
Ms. Mayte Diaz  
Ms. Oria M. Lacayo  
Mr. Reginald Lafontant

Ms. Liana Rangel  
Ms. Teresita M. Rodriguez, CPA  
Ms. Latosha Styles  
Ms. Tamara Wain, CPA


Audits Supervised and Reviewed by:

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

**MEMORANDUM**

**August 26, 2004**

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

**FROM:** Mercedes Toural, Deputy Superintendent   
Curriculum and Instruction

**SUBJECT: INTERNAL FUNDS AUDIT RESPONSES - SELECTED ELEMENTARY SCHOOLS IN ACCESS CENTER 2**

ACCESS Centers staff has reviewed the responses to the audit of internal funds for the following schools:

- √ Natural Bridge Elementary School
- √ Hubert O. Sibley Elementary School

I concur with the support plan enumerated by the Associate Superintendent to assist staff in the affected schools throughout the 2004-2005 school year and in the future.

This office will monitor the actions of the ACCESS Centers to prevent and eliminate audit exceptions in the area of internal funds.

MT:msh  
M105  
Attachments

cc: Ms. Willa S. Young  
Ms. Enid Weisman



**M E M O R A N D U M**

**August 24, 2004  
WSY#M27/2004-2005**

**TO:** Ms. Mercedes Toural, Deputy Superintendent  
Curriculum and Instruction

**FROM:** Willa S. Young, Associate Superintendent  
ACCESS Centers 

**SUBJECT: INTERNAL FUNDS AUDIT RESPONSES - SELECTED ELEMENTARY  
SCHOOLS IN ACCESS CENTER 2**

Please find attached responses to the internal funds audits conducted for the 2002-2003 and 2003-2004 school years for the following schools:

- √ Natural Bridge Elementary School
- √ Hubert O. Sibley Elementary

I concur with ACCESS Center 2 Assistant Superintendent's plans to provide support to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of ACCESS Center 2 and these schools to prevent and eliminate future audit exceptions in internal funds.

WSY/PAG:msh  
Attachments

cc: Ms. Enid Weisman

**M E M O R A N D U M**

August 20, 2004  
EW/2004-05/#053  
305-624-8802

**TO:** Ms. Willa S. Young, Associate Superintendent  
ACCESS Operations

**FROM:** Enid Weisman, Assistant Superintendent  
ACCESS Center 2



**SUBJECT: RESPONSE TO 2002-2004 INTERNAL FUNDS AUDITS FOR  
ELEMENTARY SCHOOLS**

Attached please find the responses to the 2002-2004 internal audits conducted at Natural Bridge Elementary School and Hubert O. Sibley Elementary School prepared by each principal. Each principal has described immediate corrective actions that were taken to address the audit exceptions in their respective schools and the preventative strategies that will be established to prevent any recurrences.

With the support of the Business Director, the ACCESS center will ensure that each principal, school treasurer, and all affected personnel participate in the *Money Matters Support Program*. The Business Director will conduct quarterly mini-audits at each of the schools and will work closely with the principals and treasurers on a monthly basis to monitor proper maintenance of each school's internal funds as stipulated in the **new Manual of Internal Fund Accounting**.

We look forward to the opportunity to assist all school principals in assuring compliance with the policies and procedures in the **new Manual of Internal Fund Accounting**.

EW:sr

Attachments

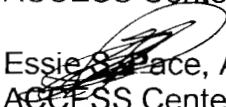
cc: Mr. Jose Montes de Oca  
Dr. Ronnie L. Hunter  
Ms. Janice Hutson  
Ms. Bettye Woodson

**ACCESS CENTER 4**

**MEMORANDUM**

August 18, 2004  
ESP/#060/2004-05

TO: Ms. Willa S. Young, Associate Superintendent  
ACCESS Centers

FROM:  Essie S. Pace, Assistant Superintendent  
ACCESS Center 4

**SUBJECT: RESPONSE TO 2002-2003 AND 2003-2004 INTERNAL FUNDS  
AUDITS**

Please find enclosed the response to the internal funds audit conducted for the 2002-2003 and 2003-2004 school years for Natural Bridge Elementary School. Also attached is the memorandum from the former principal, Mr. Jorge L. Garcia, Business Director, ACCESS Center 4, addressing the audit exception.

Currently, as Business Director for the ACCESS Center 4 schools, Mr. Garcia has taken a very active role in the implementation and monitoring of all guidelines and procedures outlined in the Manual of Internal Accounting. He will continue to take an active role in the implementation of the **new** Manual of Internal Fund Accounting.

This administration is working with all principals to implement preventive strategies and promote efficient fiscal practices.

ESP:e

Attachment

cc: Mr. Jose Montes de Oca  
Ms. Enid Weisman  
Dr. Carmen Marinelli  
Mr. Jorge L. Garcia

**ACCESS CENTER 2 ELEMENTARY SCHOOLS  
AREAS OF AUDIT FINDINGS**

School	Page No.	Total per School	INTERNAL FUNDS
			Financial Mgt.
Natural Bridge Elementary*	15	1	1
Hubert O. Sibley Elementary	24	1	1
Biscayne Elementary	32	None	
Biscayne Gardens Elementary	**		
Virginia A. Boone/Highland Oaks El.	34	None	
R. K. Broad/Bay Harbor Elementary	36	None	
W. J. Bryan Elementary	38	None	
Crestview Elementary	40	None	
G. K. Edelman/Sabal Palm Elementary	42	None	
Fienberg/Fisher Elementary	44	None	
Fulford Elementary	46	None	
Gratigny Elementary	48	None	
Greynolds Park Elementary	50	None	
Hibiscus Elementary	52	None	
Madie Ives Elementary	54	None	
Linda Lentin Elementary	56	None	
Myrtle Grove Elementary (1)	58	None	
Norland Elementary (1)	60	None	
North Beach Elementary	62	None	
North Miami Elementary	65	None	
Norwood Elementary	67	None	
Oak Grove Elementary***	69	None	
Ojus Elementary	72	None	
Parkview Elementary	74	None	
Parkway Elementary	76	None	
Scott Lake Elementary	78	None	
South Pointe Elementary	80	None	
Treasure Island Elementary	82	None	
<b>TOTAL</b>		<b>2</b>	<b>2</b>

**Notes**

\* Procurement Credit Card Program and food service records and procedures were reviewed at this school.

\*\* Audit could not be finished on time for this report. Results will be published at a later date.

\*\*\* Food service records and procedures were reviewed at this school.

(1) This school was identified as one of the schools in the School Improvement Zone initiative, effective August 18, 2004.

**ACCESS CENTER 2 ELEMENTARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD  
2002-03 AND 2003-04**

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

<p>Natural Bridge El. (Page 15)</p>	<p>Financial Management</p> <ul style="list-style-type: none"> <li>- at June 30, 2003, checking account had deficit balance of \$(1,424)</li> <li>- bank account had overdraws ranging from \$(91) to \$(964) several days in June 2003</li> <li>- MSAF checking account deficit balances of \$(938) and \$(188) at end of October 2002 and July 2003; however, bank account not overdrawn</li> <li>- similar conditions not noted in 2003-04</li> <li>- Money Market transfers of \$5,000 and \$2,000 in July 2003 and June 2004 posted late to MSAF</li> <li>- accounts adjusted to show proper balances</li> <li>- in 2003-04, three checks amounting to \$419 not signed by principal/delegate and cashed by bank; however, proper expenditures.</li> </ul>	<p style="text-align: center;">None</p>
<p>Hubert O. Sibley El. (Page 24)</p>	<p>Financial Management and Records</p> <ul style="list-style-type: none"> <li>- principal requested audit on June 2003 when she discovered discrepancies</li> <li>- audit disclosed combined difference of \$3,100 between potential field trip revenues of \$7,878 and collections of \$4,778 posted to accounts</li> <li>- recaps of collections for \$655 could not be traced to any deposit package</li> <li>- according to several teachers, field trip monies collected and remitted to former bookkeeper; however, she would not issue receipts to teachers</li> <li>- \$2,144 in field trip expenditures processed through Instructional Materials and Supplies (Fund 9) account because not enough funds in accounts</li> <li>- difference of \$557 between invoiced school picture sales of \$3,988 and collections of \$3,431 posted to account</li> <li>- vendor provided documentation to support invoices</li> <li>- school used official receipts to document sales; however, receipts not attached to deposit packages and one official receipt book missing</li> <li>- May 2003 bank reconciliation had checking account deficit balance of \$(2,191) and total deficit balance of \$(1,138); however, bank's checking account not overdrawn</li> <li>- checkbook balance not maintained from October 2002 to June 2003</li> </ul>	<p style="text-align: center;">None</p>

**ACCESS CENTER 2 ELEMENTARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**CURRENT AUDIT PERIOD  
2002-03 AND 2003-04**

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

<p>Hubert O. Sibley El. (Continued)</p>	<ul style="list-style-type: none"> <li>- in 2003-04, running checkbook balance maintained; however, few instances of small unreconciled discrepancies</li> <li>- during 2002-03 fiscal year, vendor payments late</li> <li>- expenditures amounting to \$3,043 not properly supported</li> <li>- itemized invoices obtained at request of auditor</li> <li>- findings referred to M-DCPS Police for investigation</li> <li>- investigation substantiated former bookkeeper's failure to follow proper bookkeeping procedures</li> <li>- former bookkeeper resigned employment from Miami-Dade County Public Schools and personnel records identified to prevent future re-employment.</li> </ul>	
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**SCHOOLS WITH NO AUDIT EXCEPTIONS NOTED DURING  
BOTH AUDIT PERIODS ARE EXCLUDED FROM THIS SECTION**

**II. INDIVIDUAL AUDIT REPORTS AND RESPONSES**  
(Schools with audit exceptions are listed first)





NATURAL BRIDGE ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 1650 N. E. 141 Street, North Miami, Florida 33181

Date School Established: 1957

Grades: PK-5

Principals: Mr. Jorge L. Garcia (Through March 2003; presently Business Director at ACCESS Center 4)  
 Ms. Janice T. Hutson

Bookkeeper: Ms. Barbara Sozio

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
Wachovia Bank, N.A.	--	0.15 0.10	\$(1,424.32)	\$4,206.87
Investment:				
MDCPS-Money Market Pool Fund	Open-end Open-end	2.37 1.86	12,470.08	5,649.90
TOTAL			<u>\$11,045.76</u>	<u>\$9,856.77</u>

## NATURAL BRIDGE ELEMENTARY SCHOOL (Continued)

### AUDIT EXCEPTION

#### Financial Management

1. Our review of the bank reconciliations and records disclosed the following:
  - a. The checking account had a deficit balance of \$(1,424) on June 30, 2003, while the bank account had overdrafts ranging from \$(91) to \$(964) from June 23, 2003 to June 30, 2003. In addition, on October 31, 2002 and July 31, 2003, the checking account had deficit balances of \$(938) and \$(188), respectively; however, the bank account was not overdrawn. We reviewed the bank reconciliation for the 2003-04 fiscal year and similar conditions were not noted.
  - b. The bank reconciliations corresponding to the months of July 2003 and June 2004 listed transfers of funds from the Money Market account to the checking account of \$5,000 and \$2,000, respectively that were not posted to the system on a timely basis. The accounts were adjusted to show the proper balances at June 30, 2004.
  - c. Three checks amounting to \$419 issued during the 2003-04 fiscal year were cashed by the bank, although they were not signed by the principal or her delegate. The expenditures, however, were proper.

Sections 4-1 and 4-2 of the Manual of Internal Accounting and Section II, Chapters 1 and 5 of the new Manual of Internal Fund Accounting establish that the checking account must have sufficient uncommitted funds prior to the approval of any expenditure, and also require that all checks bear the signature of the principal and a clerical cosigner or their corresponding authorized designees. We recommend that the school administration closely monitor the checking account balances to make sure enough funds are available before issuing any checks, that all checks are properly signed, and that transactions are posted on a timely basis to reflect accurate balances.

### OTHER COMMENTS

#### Internal Funds

The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

#### Procurement Credit Card, Food Service and Payroll

There were no significant audit exceptions noted in our review of the procurement credit card and food service records. In addition, there was general adherence to payroll procedures.

REGION II SBM

SCHOOL - 3661 NATURAL BRIDGE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.71	.00	.00	.00	.71
CHEERLEADERS	.00	149.90	114.80	.00	35.10
SPANISH CLUB	12.57	.00	.00	.00	12.57
STUDENT COUNCIL	474.78	2,371.25	2,167.81	560.00-	118.22
FIRST GRADE	150.34	3,376.00	3,421.00	.00	105.34
SECOND GRADE	16.75	.00	14.00-	14.00-	16.75
THIRD GRADE	113.35	846.00	851.00	.00	108.35
FOURTH GRADE	17.25	1,631.00	1,535.50	.00	112.75
FIFTH GRADE	216.41	11,109.81	11,420.55	577.00	482.67
SOCIAL STUDY	110.48	.00	.00	.00	110.48
ESE (EXCEP EDUC)	3.69-	.00	.00	3.69	.00
HAITIAN CLUB	282.09	.00	.00	.00	282.09
KINDERGARTEN	78.65	2,632.00	2,274.25	8.00-	428.40
PRE-KINDER	.00	430.00	171.95	.00	258.05
CLASSES AND CLUBS	1,469.69	22,545.96	21,942.86	1.31-	2,071.48
TRUST					
DONATIONS	417.53	131.12	40.00	.00	508.65
FIELD TRIPS	.24	155.00	130.00	17.00-	8.24
LIBRARY	1,153.56	1,599.85	1,134.70	.00	1,618.71
LOST&DAMAGE TEXT	.00	180.75	180.75	.00	.00
SPECIAL PURPOSE	426.19	34.50	1,744.66	1,751.40	467.43
UNCLAIMED STALE-	13.00	.00	8.00	39.00	44.00
UNITED WAY	.00	920.75	920.75	.00	.00
SCIENCE BOARD	1,142.41	368.00	612.58	.00	897.83
VANDALISM	77.50	.00	.00	.00	77.50
DONATION TWO	8.39	.00	.00	.00	8.39
GRANTS 1	8,688.14	.00	7,799.87	.00	888.27
FIELD TRIPS 2	14.66	25.00	.00	.00	39.66
GRANTS II	.00	500.00	495.13	.00	4.87
TRUST	11,941.62	3,914.97	13,066.44	1,773.40	4,563.55
SCHOOL STORE					
SCHOOL SUPPLIES	197.80	.00	.00	.00	197.80
SCHOOL STORE	197.80	.00	.00	.00	197.80
GENERAL					
GENERAL MISCELLA	1,251.71	8.39	15.00	3.69-	1,241.41
INTEREST	.00	327.33	.00	.00	327.33
SCHOOL PICTURES	.00	4,795.00	3,026.60	1,768.40-	.00
DONATIONS	.00	155.57	.00	.00	155.57
GENERAL	1,251.71	5,286.29	3,041.60	1,772.09-	1,724.31
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,509.27	9,290.27	10,310.92	.00	2,488.62
INSTRUCTIONAL MATE	3,509.27	9,290.27	10,310.92	.00	2,488.62
TOTAL	18,370.09	41,037.49	48,361.82	.00	11,045.76

CHECKING 1,424.32- INVESTMENTS .00 SBMMF 12,470.08 TOTAL 11,045.76  
 ACCOUNTS PAYABLE .00

ACCESS CENTER II

SCHOOL - 3661 NATURAL BRIDGE ELEMENT

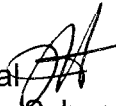
FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.71	.00	.00	.71-	.00
CHEERLEADERS	35.10	.00	.00	.00	35.10
SPANISH CLUB	12.57	.00	.00	12.57-	.00
STUDENT COUNCIL	118.22	1,217.10	973.73	268.10-	93.49
FIRST GRADE	105.34	4,029.50	3,975.50	.00	159.34
SECOND GRADE	16.75	1,280.00	1,284.50	.00	12.25
THIRD GRADE	108.35	.00	.00	.00	108.35
FOURTH GRADE	112.75	1,244.00	1,355.75	.00	1.00
FIFTH GRADE	482.67	5,110.00	3,951.94	560.00-	1,080.73
SOCIAL STUDY	110.48	.00	.00	102.92-	7.56
HAITIAN CLUB	282.09	.00	122.31	.00	159.78
KINDERGARTEN	428.40	3,983.75	4,028.00	.00	384.15
PRE-KINDER	258.05	183.00	140.00	.00	301.05
CLASSES AND CLUBS	2,071.48	17,047.35	15,831.73	944.30-	2,342.80
TRUST					
DONATIONS	508.65	78.12	222.00	.00	364.77
FIELD TRIPS	8.24	.00	.00	8.24-	.00
LIBRARY	1,618.71	107.95	241.92	102.92	1,587.66
LOST&DAMAGE TEXT	.00	291.95	.00	.00	291.95
SPECIAL PURPOSE	467.43	70.00	2,049.46	2,011.24	499.21
UNCLAIMED STALE-	44.00	.00	44.00	.00	.00
UNITED WAY	.00	75.00	903.10	828.10	.00
SCIENCE BOARD	897.83	.00	380.00	.00	517.83
VANDALISM	77.50	.00	.00	.00	77.50
DONATION TWO	8.39	75.00	.00	.00	83.39
GRANTS 1	888.27	.00	315.00	.00	573.27
FIELD TRIPS 2	39.66	.00	.00	.00	39.66
GRANTS II	4.87	.00	.00	.00	4.87
TRUST	4,563.55	698.02	4,155.48	2,934.02	4,040.11
SCHOOL STORE					
SCHOOL SUPPLIES	197.80	.00	.00	197.80-	.00
SCHOOL STORE	197.80	.00	.00	197.80-	.00
GENERAL					
GENERAL MISCELLA	1,724.31	.04-	127.24	219.32	1,816.35
INTEREST	.00	186.20	.00	.00	186.20
SCHOOL PICTURES	.00	5,561.00	3,549.76	2,011.24-	.00
DONATIONS	.00	2.67	.00	.00	2.67
GENERAL	1,724.31	5,749.83	3,677.00	1,791.92-	2,005.22
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,488.62	6,590.10	7,610.08	.00	1,468.64
INSTRUCTIONAL MATE	2,488.62	6,590.10	7,610.08	.00	1,468.64
TOTAL	11,045.76	30,085.30	31,274.29	.00	9,856.77

CHECKING 4,206.87 INVESTMENTS .00 SBMMF 5,649.90 TOTAL 9,856.77  
 ACCOUNTS PAYABLE .00

## MEMORANDUM

August 16, 2004

**TO:** Ms. Enid Weisman, Assistant Superintendent  
ACCESS Center 2

**FROM:** Janice T. Hutson, Principal   
Natural Bridge Elementary School

**SUBJECT: RESPONSE TO INTERNAL FUND AUDITS FOR 2002-2003 AND  
2003-2004 FISCAL YEARS**

Please be informed that the purpose of this memorandum is to provide a response to the above-mentioned audit periods for Natural Bridge Elementary School.

This administrator discussed the results of the July 1, 2002 through June 30, 2004 audit with the current bookkeeper and reviewed the guidelines and procedures as stated in the Manual of Internal Accounting (Sections 4-1 and 4-2) and the **new** Manual of Internal Fund Accounting (Section II, Chapters 1 and 5). As well, the bookkeeper received a memorandum from this administrator outlining preventative procedures that will be implemented immediately.

### **Financial Management**

New procedures have been implemented as corrective actions by this administrator, and fully reviewed with the bookkeeper, to address and remedy the areas cited as audit exceptions. They are as follows:

- The principal directed the bookkeeper to print the Daily Input Activity Report from the MSAF screen at the end of the day and present it to her with a copy of the checks written for that day. (August 2004)
- The principal directed the bookkeeper to present checks for her signature once a week except in cases of emergencies. (August 2004)
- The principal directed the person who opens the mail to deliver the monthly bank statement to her unopened. (August 2004)
- The principal directed the person who opens the school mail to route the envelope from the Office of Treasury Management to her unopened. (August 2004)
- The principal directed the bookkeeper to sign all checks before presenting them to her for the second signature. In addition, she instructed the bookkeeper to place "sign here" indicators on each check at the signature line. (August 2004)

- The principal directed the bookkeeper to sit with her to review the bank statements and canceled checks on the day after they are received at a time designated by the principal. (August 2004)

The following preventative strategies have been established and will be implemented by the principal:

- The principal will review the MSAF account balances and the checkbook weekly to ensure accuracy. Discrepancies will be addressed immediately.
- The principal will review the Daily Input Activity Report and the copy of the check to ensure that the check was posted to the system and entered correctly. Errors will be reversed in the system immediately.
- The principal, on an unannounced basis, will request from the bookkeeper a printout of the MSAF balance and compare it to the actual checkbook balance. All discrepancies will be addressed immediately.
- The principal will not sign any check unless the bookkeeper has signed the check. Any unsigned check will be returned to the bookkeeper for her signature. The principal will then sign the check to ensure that the check has the required two signatures.
- The principal, when signing the checks for the week, will ensure that checks are in sequential order. An explanation for missing checks in the series will be included with the checks. In addition, if a check was voided, the voided check will be included in the checks and the documentation will be attached for the principal's review. If a check must be written in an emergency, the principal will request a written explanation from the bookkeeper.
- The principal will open the monthly bank statement and review it. In addition, she will check to ensure that missing numbers are accounted for. Any discrepancies will be addressed with the bookkeeper immediately.
- The principal will open the envelope from the Office of Treasury Management to review all transfers made that month and to compare the Money Market Pool Fund balance to the MSAF balance. Any transfers executed by Treasury Management will be checked against the MSAF system to ensure they were timely posted.

Active monitoring of internal funds accounts and school-site procedures will be ongoing throughout the school year and targeted in this administrator's performance plan. This administrator will utilize appropriate resources and personnel to improve her proficiency with fiscal management.

If there are questions, you may contact me at 305-891-8649.

cc: Dr. Ronnie L. Hunter

**MEMORANDUM**

August 18, 2004  
JLG/#024/2004-05

TO: Ms. Essie S. Pace, Assistant Superintendent  
ACCESS Center 4

FROM: Jorge L. Garcia, Business Director  
ACCESS Center 4



**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT OF NATURAL  
BRIDGE ELEMENTARY SCHOOL FOR THE 2002-2003 AND  
2003-2004 SCHOOL YEARS**

The purpose of this memorandum is to respond to the above-mentioned audit period for Natural Bridge Elementary School. This administrator has reviewed the internal funds audit reports for the 2002-2003 and 2003-2004 school years thoroughly.

The principal's role is to review and discuss with the appropriate personnel all applicable sections of the **new Manual of Internal Fund Accounting** to ensure understanding and compliance of all internal accounting procedures to avoid future exceptions.

**AUDIT EXCEPTION:**

**Financial Management**

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

- This administrator would review Section II – Chapter 1 and Section II – Chapter 5 of the **new Manual of Internal Fund Accounting** with the secretary/treasurer to ensure compliance with guidelines involving disbursements.
- This administrator would direct the secretary/treasurer to post checks on the same day the checks are written.
- This administrator would instruct the secretary/treasurer to reconcile the MSAF system balance with the running checkbook balance daily.
- This administrator would direct the secretary/treasurer to post Money Market Pool transfers on the day they are received or no later than the next business day.
- This administrator would review the MSAF printout and the checkbook balance before approving disbursements. This would ensure that all accounts have appropriate balances.



- This administrator would direct the person who opens the school mail and the U. S. mail to forward the bank statement and the envelope from the Office of Treasury Management to him unopened.
- This administrator would direct the secretary/treasurer to sign all checks before presenting them to him for his signature.

The following preventive strategies would be established and implemented by this administrator:

- This administrator would only sign checks that are signed by the secretary/treasurer and are accompanied by the printout from the MSAF system, documenting the posting of the checks.
- This administrator, on an unannounced basis, would request from the secretary/treasurer a printout of the MSAF balance and compare same to the actual checkbook balance. All discrepancies would be addressed immediately.
- As part of the above procedure, this administrator would review the MSAF printout to ensure that it includes any transfers to/from the Money Market Pool and that the transfer was posted in a timely manner.
- This administrator would direct the secretary/treasurer, prior to writing new checks, to print the 05 print-screen and the 06 print-screen. The employee would review the printouts and verify the availability of the funds prior to executing a check requisition and to signing any checks.

On a periodic basis, the following procedures would occur:

- This administrator would monitor the checking account balances to make sure enough funds are available before issuing any checks.
- Bank reconciliations would be monitored to verify that the transactions identified are posted in the MSAF system. All checks would be verified for proper signatures.

Please be assured that this administrator will continue to take an active role in the implementation and monitoring of all guidelines and procedures found in the **new Manual of Internal Fund Accounting**.

Should you have questions regarding this matter, please do not hesitate to contact me. Your understanding and continued support are appreciated.

JLG:e

cc: Ms. Enid Weisman  
Dr. Ronnie Hunter

HUBERT O. SIBLEY ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 255 N.W. 115 Street, Miami, Florida 33168

Date School Established: 2000

Grades: PK-5

Principal: Ms. Bettye L. Woodson

Bookkeepers: Ms. Fredricka Williams (Through June 2003)  
 Ms. Francen Pouchie (Through January 2004) (Part-time)  
 Ms. Janice Coleman

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/03</u>	<u>06/30/04</u>
Checking Account:				
Wachovia Bank, N. A.	--	0.13	\$3,152.33	
	--	0.10		\$11,591.25
Investments:				
MDCPS-Money Market Pool Fund	Open-end	2.37	0.99	
	Open-end	1.86	_____	_____ 6.49
TOTAL			_____ \$3,153.32	_____ \$11,597.74

HUBERT O. SIBLEY ELEMENTARY SCHOOL (Continued)

AUDIT EXCEPTION

Financial Management and Records

1. On June 2003, the principal contacted our office to request an audit when she discovered discrepancies in the financial records of the school. Our review of the records disclosed the following:
  - a. There were several field trips conducted during the year, and our review of these activities disclosed a combined difference of \$3,100 between potential field trip revenues of \$7,878 and collections of \$4,778 posted to the accounts. Also, recaps of collections amounting to \$655 were found among school records and could not be traced to any deposit package. According to several teachers, sufficient collections were made to cover the field trip expenditures and these collections were turned over to the bookkeeper for deposit. Also, according to the teachers, the former bookkeeper would not issue receipts when the teachers turned in the collections for deposit. In addition, field trip expenditures amounting to \$2,144 for transportation and admissions were processed through the Instructional Materials and Supplies (Fund 9) account, apparently because the field trips account did not have enough funds to cover all the expenditures.
  - b. There was a difference of \$557 between invoiced school picture sales of \$3,988 and collections of \$3,431 posted to the General Fund-School Pictures account. The vendor provided documentation to support the amounts invoiced to the school. To document the collections, the school used official receipts; however, receipts were not always attached to the deposit packages and one official receipt book containing 100 receipts that may have been used to receipt collections was not presented for audit.
  - c. The May 2003 bank reconciliation contained a checking account deficit balance of \$(2,191) and a total deficit balance of \$(1,138); however, the bank's checking account was not overdrawn. In addition the checkbook balance was not maintained from October 2002 to June 2003.
  - d. During the 2002-03 fiscal year, vendor payments were not made on a timely basis. Delays ranged up to seven months. Also, two expenditures amounting to \$3,043 were not properly supported. At the request of the auditor the vendors were contacted and itemized invoices were obtained.

The findings noted above were referred to M-DCPS Police for investigation. The Police investigation substantiated that the former bookkeeper failed to follow proper recordkeeping, receipting, and depositing procedures while handling monies, thus violating School Board Rule 6Gx13- 4A-1.21. The former bookkeeper resigned her employment from Miami-Dade County Public Schools and her personnel records have been identified to prevent future re-employment. As a follow-up to the 2002-03 fiscal year audit, we conducted an audit of the 2003-04 fiscal year records and these conditions were not noted. However, although a running checkbook balance was maintained during the 2003-04 fiscal year, there were a few instances where the bank reconciliation showed minor discrepancies that were not reconciled. Sections 3-2, 3-3, 4-1, 4-2, and 6-2 of the Manual of Internal Accounting and Section II, Chapters 2, 3, 4, and 5, and Section V, Chapters 1 and 2 of the new Manual of Internal Fund Accounting establish the guidelines and procedures for receipting, depositing, and disbursing funds, and correctly preparing the bank reconciliation. We recommend compliance with established procedures and closer monitoring of the financial management function by the school administration.

HUBERT O. SIBLEY ELEMENTARY SCHOOL (Continued)

OTHER COMMENTS

Internal Funds

The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, on the cash basis of accounting. Our assessment of the controls in place to promote compliance with the Manual of Internal Accounting indicated that the internal control structure at the school was generally functioning as designed by the District administration, except as noted above. With respect to the items tested, the school was in general compliance with the policies and procedures in the Manual of Internal Accounting, except as noted above.

Payroll

There was general adherence to payroll procedures.

REGION II SBM

SCHOOL - 5141 HUBERT O. SIBLEY ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	.00	789.00	789.00	.00	.00	
SECOND GRADE	.00	788.00	788.00	.00	.00	
THIRD GRADE	.00	308.00	308.00	.00	.00	
FOURTH GRADE	73.00	203.00	276.00	.00	.00	
FIFTH GRADE	.00	1,233.00	953.00	.00	280.00	
KINDERGARTEN	45.00	591.00	618.00	.00	18.00	
CLASSES AND CLUBS	118.00	3,912.00	3,732.00	.00	298.00	
TRUST						
DONATIONS	.00	100.00	100.00	.00	.00	
FIELD TRIPS	.00	1,559.00	1,559.00	.00	.00	
FUND RAISING	37.76	.00	.00	.00	37.76	
LIBRARY	.00	5.00	.00	.00	5.00	
SPECIAL PURPOSE	164.57	250.00	938.10	563.04	39.51	
UNITED WAY	.00	985.10	985.10	.00	.00	
BOOK FAIR	.00	1,882.90	1,717.70	.00	165.20	
DONATION TWO	.00	3,632.00	3,332.86	.00	299.14	
TRUST	202.33	8,414.00	8,632.76	563.04	546.61	
GENERAL						
GENERAL MISCELLA	57.26	5,000.00	5,040.00	.00	17.26	
INTEREST	.00	149.69	.00	.00	149.69	
SCHOOL PICTURES	.00	3,431.00	2,490.32	563.04-	377.64	
GENERAL	57.26	8,580.69	7,530.32	563.04-	544.59	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,859.74	4,982.32	11,077.94	.00	1,764.12	
INSTRUCTIONAL MATE	7,859.74	4,982.32	11,077.94	.00	1,764.12	
TOTAL	8,237.33	25,889.01	30,973.02	.00	3,153.32	
CHECKING	3,152.33	INVESTMENTS	.00 SBMMF	0.99	.00 TOTAL	3,153.32
		ACCOUNTS PAYABLE		.00	.00	

ACCESS CENTER II

SCHOOL - 5141 HUBERT O. SIBLEY ELEME

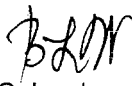
FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	.00	2,489.50	2,487.00	.00	2.50
THIRD GRADE	.00	600.00	375.00	.00	225.00
FOURTH GRADE	.00	423.00	375.00	.00	48.00
FIFTH GRADE	280.00	618.00	898.00	.00	.00
KINDERGARTEN	18.00	2,724.50	2,675.00	.00	67.50
CLASSES AND CLUBS	298.00	6,855.00	6,810.00	.00	343.00
TRUST					
FIELD TRIPS	.00	1,723.67	1,399.67	.00	324.00
FUND RAISING	37.76	.00	.00	.00	37.76
LIBRARY	5.00	781.54	854.11	494.93	427.36
SPECIAL PURPOSE	39.51	1,000.00	1,490.29	765.42	314.64
UNITED WAY	.00	1,101.66	1,101.66	.00	.00
BOOK FAIR	165.20	1,764.08	1,434.35	494.93-	.00
DONATION TWO	299.14	3,433.00	2,548.15	.00	1,183.99
TRUST	546.61	9,803.95	8,828.23	765.42	2,287.75
GENERAL					
GENERAL MISCELLA	544.59	110.00	586.03	.00	68.56
INTEREST	.00	15.52	.00	.00	15.52
SCHOOL PICTURES	.00	4,320.00	2,701.29	765.42-	853.29
TRAVEL	.00	.00	25.00	.00	25.00-
GENERAL	544.59	4,445.52	3,312.32	765.42-	912.37
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	1,764.12	18,390.66	12,100.16	.00	8,054.62
INSTRUCTIONAL MATE	1,764.12	18,390.66	12,100.16	.00	8,054.62
TOTAL	3,153.32	39,495.13	31,050.71	.00	11,597.74

CHECKING 11,591.25 INVESTMENTS .00 SBMMF  
 ACCOUNTS PAYABLE 6.49 TOTAL 11,597.74  
 .00

MEMORANDUM

August 16, 2004

TO: Ms. Enid Weisman, Assistant Superintendent  
ACCESS Center 2

FROM: Bettye L. Woodson, Principal   
Hubert O. Sibley Elementary School

SUBJECT: **RESPONSE TO INTERNAL FUND AUDITS FOR JULY 1, 2002  
THROUGH JUNE 30, 2004**

This administrator discussed the results of the 2002 through 2004 audit findings with the current treasurer as well as all relevant staff members. Additionally, a review of the guidelines and procedures as stated in the **new Manual of Internal Fund Accounting, Section II, Chapters 2, 3, 4, and 5, and Section V, Chapters 1 and 2**, was conducted to ensure that these audit exceptions do not recur. These sections of the manual will be reviewed with all faculty and staff during the 2004-2005 fiscal year.

Corrective and preventative actions have been taken by this administrator to address and remedy those areas cited as audit exceptions. Strategies have also been developed and implemented to ensure compliance with the guidelines and procedures found in the **new Manual of Internal Fund Accounting**. This response has been reviewed with the treasurer and all relevant staff members to avoid future audit exceptions.

This administrator will continue to take an active role in the implementation and monitoring of all internal fund activities throughout the 2004-2005 school year and in the future. Continued utilization of the District Business Manager and ACCESS Center 2 Business Director as added resources will further help to ensure compliance with the guidelines found in the **new Manual of Internal Fund Accounting**.

Financial Management and Records

The following corrective actions have been taken:

- The principal reviewed and discussed the audit findings with faculty and staff. (August 2004)
- The principal directed the treasurer to adhere to field trip procedures as outlined in the **new Manual of Internal Fund Accounting, Section IV, Chapter 1**. (August 2004)
- The principal established a procedure whereby teachers are to submit all money collected for field trips to the treasurer by 10:00 a.m. on the day that the funds are collected. (August 2004)
- The principal directed staff to complete the recap of collection and the receipt book (when appropriate) and present these to the treasurer along with the money collected for field trips. She further directed staff to obtain a receipt immediately upon submission of money. (August 2004)

- The principal directed the treasurer to deposit field trip funds in the field trip account and write checks from the field trip account to cover field trip expenditures. She further directed the staff to complete the field trip requisition with the proper structure and submit to the treasurer when requesting funds. (August 2004)
- The principal directed the staff to submit collections of picture money on a daily basis to the treasurer by 10:00 a.m. She further directed the teachers to get an official receipt from the treasurer each time a deposit of picture money is made. (August 2004)
- The principal directed the treasurer to use official receipts for pictures and attach the receipts to the deposit packages. (August 2004)
- The principal directed the treasurer to organize official receipt books and file for audit. (August 2004)
- The principal will assign a person to assist the treasurer in the collection of picture money. (August 2004)
- The principal directed the treasurer to reconcile the MSAF's checkbook balance with the running checkbook balance daily. She further directed the treasurer to reconcile the bank statement to the school's bank reconciliation, monthly. (August 2004)
- The principal directed the treasurer to maintain the checkbook balance daily. She further directed the treasurer to reconcile the bank statement to the school's bank reconciliation on a monthly basis. (August 2004)
- The principal directed the treasurer to make a folder for outstanding invoices. The principal instructed the treasurer to file all unpaid invoices in this folder until the invoices are paid.
- The principal directed the treasurer to submit payments to vendors on a timely basis. (August 2004)
- The principal directed the treasurer to obtain proper support for all expenditures prior to submitting payment. (August 2004)

The following preventative strategies have been established and will be implemented by the principal:

- The principal, on a daily basis, will compare the MSAF daily printout to the recap of collections to ensure that the funds collected are being accurately posted. Discrepancies will be addressed immediately.
- The principal will, on an unannounced basis, review the teachers' receipt books to ensure that the appropriate copy of the receipt from the receipt book is attached. If this is not the case, the principal will immediately investigate and correct the problem.



- The principal will review, on a monthly basis, the checkbook entries and bank deposits to determine if money was deposited and recorded according to the procedures. Discrepancies will be addressed immediately.
- The principal will meet with staff members who fail to follow the procedures as outlined. If this continues, these staff members will not be allowed to collect funds for field trips.
- The principal, at the end of each day during the collection for pictures, will review the collections to ensure that proper procedures are being followed and the MSAF printout matches the receipts and monies collected. Discrepancies will be addressed immediately.
- The principal, during the picture sales, will check the picture deposit packages to ensure that the receipts are attached and that they are accurate. Errors will be addressed immediately.
- The principal, on an unannounced basis, will check the receipts books to ensure that the official receipts are attached as required in the procedures. Discrepancies will be addressed immediately.
- The principal will ensure that the person she assigns to assist the treasurer on picture collection days receives proper training.
- The principal will, on an unannounced basis, request from the treasurer a printout of the MSAF balance and compare it to the actual checkbook balance. All discrepancies will be addressed immediately.
- The principal, on a monthly basis, will compare the bank statement to the school's bank reconciliation before submission to the district. Errors will be corrected immediately.
- The principal, on a weekly basis, will sit with the treasurer and review the invoices in the outstanding invoice folder to ensure that there are no unpaid invoices that are over thirty days, that the invoices are properly itemized, and properly supported. The treasurer will contact the vendors for all invoices that are incomplete or incorrect.
- The principal will ensure that payment is made as soon as proper documentation is received.
- The principal will review the checkbook balance and the MSAF printout daily to ensure that checks are posted in the system and that the checkbook balance and the MSAF system printout are the same.

If you have any questions and/or concerns regarding this matter, please contact my office at 305-953-5771.

Your continued support and cooperation are greatly appreciated.

cc: Dr. Ronnie Hunter

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

PROFILE OF THE SCHOOL

Address: 800 77 Street, Miami Beach, Florida 33141

Date School Established: 1941

Grades: PK-6

Principal During Audit Period: Ms. Olga E. Miyar (Through June 2004; retired)

Current Principal: Mr. Luis A. Bello

Bookkeeper: Ms. Rosa Mayra Babani

Community School Assistant Principal: Dr. Karmenchu Santana-Vega

After School Care Program Manager: Mr. Michael Perez

Community School Secretary: Ms. Aurora Zayas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
City National Bank of Florida	--	0.10	\$ 7,647.63
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>23,174.02</u>
TOTAL			<u><u>\$30,821.65</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 0321 BISCAYNE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
FIELD TRIPS	5,361.65	14,182.25	14,257.00	.00	5,286.90
LIBRARY	938.89	1,276.00	1,920.95	3,001.15	3,295.09
SPECIAL PURPOSE	5,656.21	900.00	3,429.77	3,075.70	6,202.14
UNCLAIMED STALE-	30.00	.00	.00	17.50	47.50
UNITED WAY	.00	1,694.00	1,694.00	.00	.00
BOOK FAIR	.00	10,704.09	7,702.94	3,001.15-	.00
GRANTS I	2,587.75	.00	2,580.26	7.49-	.00
SCHOOL IMPROVEME	315.09	.00	.00	.00	315.09
GRANTS II	.00	2,500.00	.00	.00	2,500.00
TRUST	14,889.59	31,256.34	31,584.92	3,085.71	17,646.72
GENERAL					
GENERAL MISCELLA	7,200.33	6.07	2,924.22	7.49	4,289.67
CASH OVER & SHOR	.00	18.20-	.00	.00	18.20-
INTEREST	.00	478.03	.00	.00	478.03
SCHOOL PICTURES	.00	8,324.00	5,114.38	1,604.81-	1,604.81
VENDING MACHINES	.00	1,470.89	.00	1,470.89-	.00
TRAVEL	.00	.00	119.00	.00	119.00-
EQUIPMENT	.00	.00	.00	.00	.00
DONATIONS	.00	319.73	.00	.00	319.73
GENERAL	7,200.33	10,580.52	8,157.60	3,068.21-	6,555.04
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	6,000.00	.00	.00	.00	6,000.00
INSTRUCTIONAL MATE	6,000.00	.00	.00	.00	6,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	102,487.80	102,487.80	.00	.00
COMM SCH CLASS F	.00	20,840.00	20,822.50	17.50-	.00
COMM SCHL-ACTIVI	464.43	1,068.00	912.54	.00	619.89
SUBSIDIZED CHILD	.00	12,167.80	12,167.80	.00	.00
COMMUNITY SCHOOL	464.43	136,563.60	136,390.64	17.50-	619.89
TOTAL	28,554.35	178,400.46	176,133.16	.00	30,821.65

CHECKING 7,647.63 INVESTMENTS .00 SBMMF 23,174.02 TOTAL 30,821.65  
 ACCOUNTS PAYABLE .00

VIRGINIA A. BOONE/HIGHLAND OAKS ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 20500 N. E. 24 Avenue, No. Miami Beach, Florida 33180

Date School Established: 1965

Grades: PK-5

Principal: Dr. Kim S. Rubin

Bookkeeper: Ms. Tracey L. Zayas

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	\$ 5,038.01
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,367.35</u>
TOTAL			<u><u>\$13,405.36</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 2441 VIRGINIA BOONE/HIGHLAN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ART CLUB	.00	55.00	.00	.00	55.00	
GIFTED	20.00	.00	.00	.00	20.00	
FIRST GRADE	89.22	232.00	150.00	.00	171.22	
SECOND GRADE	246.42	2,586.50	2,740.00	.00	92.92	
THIRD GRADE	231.00	3,070.00	3,166.50	.00	134.50	
FOURTH GRADE	27.00	1,040.00	1,067.00	.00	.00	
FIFTH GRADE	136.80	.00	.00	.00	136.80	
MUSIC CLUB	28.37	315.00	333.79	.00	9.58	
KINDERGARTEN	3.00	.00	.00	.00	3.00	
CLASSES AND CLUBS	781.81	7,298.50	7,457.29	.00	623.02	
TRUST						
DONATIONS	535.00	50.00	535.00	.00	50.00	
FIELD TRIPS	173.05	3,246.25	3,312.50	.00	106.80	
LIBRARY	4,057.77	10,668.08	9,274.99	100.00-	5,350.86	
LOST&DAMAGE TEXT	.00	156.83	156.83	.00	.00	
SPECIAL PURPOSE	2,324.21	7,525.05	8,650.77	2,071.17	3,269.66	
UNCLAIMED STALE-	1.00	.00	1.00	.00	.00	
DONATION FOUR	.00	500.00	435.54	.00	64.46	
FIELD TRIPS 2	.00	48,955.00	49,055.00	100.00	.00	
FIELD TRIPS 3	.00	28,622.00	28,560.20	.00	61.80	
TRUST	7,091.03	99,723.21	99,981.83	2,071.17	8,903.58	
GENERAL						
GENERAL MISCELLA	458.19	50.00	363.70	.00	144.49	
INTEREST	.00	188.31	.00	.00	188.31	
SCHOOL PICTURES	.00	9,189.00	5,771.43	1,708.79-	1,708.78	
VENDING MACHINES	.00	362.38	.00	362.38-	.00	
TRAVEL	.00	.00	75.00	.00	75.00-	
GENERAL	458.19	9,789.69	6,210.13	2,071.17-	1,966.58	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	2,964.62	10,797.85	11,850.29	.00	1,912.18	
INSTRUCTIONAL MATE	2,964.62	10,797.85	11,850.29	.00	1,912.18	
TOTAL	11,295.65	127,609.25	125,499.54	.00	13,405.36	
CHECKING	5,038.01	INVESTMENTS	.00 SBMMF	8,367.35	TOTAL	13,405.36
			ACCOUNTS PAYABLE	.00		

RUTH K. BROAD/BAY HARBOR ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 1155 93 Street, Bay Harbor Island, Florida 33154

Date School Established: 1957

Grades: PK-6

Principal: Ms. Arlene C. Ortenzo

Bookkeeper: Ms. Christine Bergman

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	\$ 3,127.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>22,719.06</u>
TOTAL			<u><u>\$25,846.99</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 0241 RUTH K. BROAD/BAY HARB

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	14.50	3,338.50	3,169.25	.00	183.75		
SECOND GRADE	105.50	2,287.52	2,330.00	.00	63.02		
THIRD GRADE	74.05	6,763.62	6,664.75	150.00	322.92		
FOURTH GRADE	4.25	725.00	645.00	.00	84.25		
FIFTH GRADE	105.22	2,711.00	2,706.00	.00	110.22		
SIXTH GRADE	61.50	.00	.00	.00	61.50		
KINDERGARTEN	218.82	2,406.75	2,207.00	.00	418.57		
CLASSES AND CLUBS	583.84	18,232.39	17,722.00	150.00	1,244.23		
TRUST							
AWARDS	1,203.27	.00	.00	.00	1,203.27		
DONATIONS	.00	73,379.40	58,650.00	13,491.40-	1,238.00		
FIELD TRIPS	21.50	1,366.50	1,370.00	.00	18.00		
LIBRARY	3,156.06	192.00	3,149.74	5,136.40	5,334.72		
LOST&DAMAGE TEXT	.00	123.86	123.86	.00	.00		
SPECIAL PURPOSE	7,498.72	.00	9,372.66	7,617.97	5,744.03		
UNITED WAY	.00	2,003.10	2,003.10	.00	.00		
PAPERBACKS - 1	20.84	475.54	468.72	.00	27.66		
PAPERBACKS - 2	19.78	668.70	657.08	.00	31.40		
PAPERBACKS - 3	25.79	2,024.09	2,016.97	.00	32.91		
DONATION TWO	.00	1,000.00	959.98	.00	40.02		
DONATION THREE	37.05	.00	37.05	.00	.00		
DONATION FOUR	66.80	.00	409.00	1,705.00	1,362.80		
DONATIONS FIVE	.00	.00	4,943.65	5,000.00	56.35		
DONATIONS 6	.00	.00	1,285.62	2,000.00	714.38		
GRANTS 1	.00	485.51	485.51	.00	.00		
FIELD TRIPS 2	.00	2,692.00	5,192.00	2,500.00	.00		
GRANTS II	.00	220.00	111.71	.00	108.29		
TRUST	12,049.81	84,630.70	91,236.65	10,467.97	15,911.83		
GENERAL							
GENERAL MISCELLA	5,125.95	2.00	1,139.13	.00	3,988.82		
INTEREST	.00	466.48	.00	.00	466.48		
SCHOOL PICTURES	.00	15,159.00	9,531.03	5,627.97-	.00		
TRAVEL	.00	.00	576.80	.00	576.80-		
REPAIR & MAINTEN	.00	.00	2,204.57	.00	2,204.57-		
DONATIONS	.00	5,007.00	.00	4,990.00-	17.00		
GENERAL	5,125.95	20,634.48	13,451.53	10,617.97-	1,690.93		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	7,000.00	.00	.00	.00	7,000.00		
INSTRUCTIONAL MATE	7,000.00	.00	.00	.00	7,000.00		
COMMUNITY SCHOOL							
PRE-K FEES	.00	69,190.00	69,190.00	.00	.00		
COMMUNITY SCHOOL	.00	69,190.00	69,190.00	.00	.00		
TOTAL	24,759.60	192,687.57	191,600.18	.00	25,846.99		
CHECKING	3,127.93	INVESTMENTS	.00	SBMMF	22,719.06	TOTAL	25,846.99
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1200 N. E. 125 Street, North Miami, Florida 33161

Date School Established: 1928

Grades: PK-5

Principal: Ms. Mary A. Gil-Alonso

Bookkeeper: Ms. Bonnie DiFranco

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.	--	--	\$ 1,714.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>20,796.49</u>
TOTAL			<u><u>\$22,510.90</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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



ACCESS CENTER II

SCHOOL - 0561 W. J. BRYAN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
YOUNG AND UNITED	564.68	.00	.00	.00	564.68	
KINDERGARTEN	616.60	420.00	.00	.00	1,036.60	
CLASSES AND CLUBS	1,181.28	420.00	.00	.00	1,601.28	
TRUST						
DONATIONS	156.94	.00	.00	.00	156.94	
FIELD TRIPS	950.50	15,425.75	15,559.67	.00	816.58	
LIBRARY	3,157.14	678.55	3,069.97	.00	765.72	
LOST&DAMAGE TEXT	.00	11.91	11.91	.00	.00	
SPECIAL PURPOSE	544.85	1,325.96	1,876.16	2,026.35	2,021.00	
UNCLAIMED STALE-	5.00	.00	5.00	5.00	5.00	
UNITED WAY	.00	1,641.00	1,641.00	.00	.00	
MEMORIAL 1	24.00	.00	.00	.00	24.00	
DONATION TWO	1,109.54	.00	.00	.00	1,109.54	
DONATION THREE	6,278.50	3,206.54	2,725.33	.00	6,759.71	
DONATION FOUR	.00	100.00	100.00	.00	.00	
DONATIONS FIVE	.00	2,584.00	2,253.28	.00	350.72	
FIELD TRIPS 2	976.15	4,180.00	3,609.00	.00	1,547.15	
TRUST	13,202.62	29,153.71	30,831.32	2,031.35	13,556.36	
GENERAL						
GENERAL MISCELLA	4,543.77	3.95	3,806.91	.00	740.81	
INTEREST	.00	378.48	.00	.00	378.48	
SCHOOL PICTURES	.00	10,877.00	6,829.29	2,031.35-	2,016.36	
DONATIONS	.00	309.93	.00	.00	309.93	
GENERAL	4,543.77	11,569.36	10,636.20	2,031.35-	3,445.58	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,000.00	6,890.36	9,982.68	.00	3,907.68	
INSTRUCTIONAL MATE	7,000.00	6,890.36	9,982.68	.00	3,907.68	
TOTAL	25,927.67	48,033.43	51,450.20	.00	22,510.90	
CHECKING	1,714.41	INVESTMENTS	.00 SBMMF	20,796.49	TOTAL	22,510.90
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 2201 N. W. 187 Street, Miami Gardens, Florida 33055

Date School Established: 1957

Grades: PK-5

Principal: Dr. Mildred Mejia

Bookkeeper: Ms. Diane Reid

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	\$ 1,125.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>12,772.76</u>
TOTAL			<u><u>\$13,898.25</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 1161 CRESTVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.53	.00	.00	.53-	.00
CLASSES AND CLUBS	.53	.00	.00	.53-	.00
TRUST					
DONATIONS	2,906.26	.00	.00	.00	2,906.26
FIELD TRIPS	525.00	3,839.00	3,685.25	8.00-	670.75
FUND RAISING	461.00	.00	.00	461.00-	.00
LIBRARY	4,585.79	205.08	4,018.36	1,914.35	2,686.86
LOST&DAMAGE TEXT	.00	26.75	26.75	.00	.00
SPECIAL EVENTS	117.51	.00	.00	117.51-	.00
SPECIAL PURPOSE	687.31	2.00	2,412.82	2,754.80	1,031.29
UNCLAIMED STALE-	2.00	.00	10.00	18.00	10.00
UNITED WAY	.00	2,686.45	2,686.45	.00	.00
BOOK FAIR	.00	7,436.70	5,522.35	1,914.35-	.00
REGION RETIREMEN	3,193.97	.00	3,193.97	.00	.00
VANDALISM	.00	.00	.00	90.25	90.25
FIELD TRIPS 3	.00	15,755.00	13,979.75	954.50-	820.75
FIELD TRIPS 4	.00	3,370.00	3,370.00	.00	.00
RESTITUTION EMPL	90.25	.00	.00	90.25-	.00
TRUST	12,569.09	33,320.98	38,905.70	1,231.79	8,216.16
GENERAL					
GENERAL MISCELLA	3,641.05	108.94	3,193.28	386.04	942.75
INTEREST	.00	263.24	.00	.00	263.24
SCHOOL PICTURES	.00	8,582.00	5,407.42	1,617.30-	1,557.28
TRAVEL	.00	.00	94.00	.00	94.00-
DONATIONS	.00	570.06	.00	.00	570.06
GENERAL	3,641.05	9,524.24	8,694.70	1,231.26-	3,239.33
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	2,903.10	4,664.45	6,023.79	.00	1,543.76
INSTRUCTIONAL MATE	2,903.10	4,664.45	6,023.79	.00	1,543.76
COMMUNITY SCHOOL					
PRE-K FEES	980.00	18,490.00	18,571.00	.00	899.00
COMMUNITY SCHOOL	980.00	18,490.00	18,571.00	.00	899.00
TOTAL	20,093.77	65,999.67	72,195.19	.00	13,898.25

CHECKING 1,125.49 INVESTMENTS .00 SBMMF 12,772.76 TOTAL 13,898.25  
 ACCOUNTS PAYABLE .00

GERTRUDE K. EDELMAN/SABAL PALM ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2003-04 FISCAL YEAR  
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 17101 N. E. 7 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1956

Grades: K-5

Principal: Mr. Raul J. Gutierrez

Bookkeeper: Ms. Jenny Alvarado

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	--	\$4,810.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,375.83</u>
TOTAL			<u><u>\$9,186.22</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 4801 GERTRUDE K. EDELMAN/SA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
AWARDS	27.90	.00	.00	27.90-	.00		
DONATIONS	.00	200.00	.00	200.00-	.00		
FIELD TRIPS	.00	2,587.50	2,587.50	.00	.00		
LIBRARY	1,467.80	609.44	704.35	.00	1,372.89		
LOST&DAMAGE TEXT	.00	91.46	91.46	.00	.00		
NON-RESIDENT TUI	.00	450.00	450.00	.00	.00		
SPECIAL PURPOSE	384.14	.00	1,058.07	2,057.94	1,384.01		
UNITED WAY	.00	1,147.47	1,147.47	.00	.00		
ART SUPPLIES	4.52	.00	.00	4.52-	.00		
VANDALISM	19.24	.00	.00	.00	19.24		
SCHOOL IMPROVEME	.60	.00	.00	.60-	.00		
TRUST	1,904.20	5,085.87	6,038.85	1,824.92	2,776.14		
GENERAL							
GENERAL MISCELLA	2,398.52	.00	2,164.11	33.02	267.43		
INTEREST	.00	89.83	.00	.00	89.83		
SCHOOL PICTURES	.00	9,958.00	6,242.11	1,857.94-	1,857.95		
REPAIR & MAINTEN	.00	.00	411.92	.00	411.92-		
DONATIONS	.00	417.94	.00	.00	417.94		
GENERAL	2,398.52	10,465.77	8,818.14	1,824.92-	2,221.23		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,632.06	10,396.91	8,840.12	.00	4,188.85		
INSTRUCTIONAL MATE	2,632.06	10,396.91	8,840.12	.00	4,188.85		
TOTAL	6,934.78	25,948.55	23,697.11	.00	9,186.22		
CHECKING	4,810.39	INVESTMENTS	.00	SBMMF	4,375.83	TOTAL	9,186.22
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1420 Washington Avenue, Miami Beach, Florida 33139

Date School Established: 1925

Grades: PK-6

Principal: Ms. Olga M. Figueras

Bookkeeper: Ms. Olga Rodriguez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 8,429.02
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>245,180.48</u>
TOTAL			<u><u>\$253,609.50</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 0761 FIENBERG/FISHER ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
SCIENCE CLUB	.00	72.50	72.50	.00	.00		
SIXTH GRADE	91.00	7,774.00	7,774.00	.00	91.00		
CLASSES AND CLUBS	91.00	7,846.50	7,846.50	.00	91.00		
TRUST							
DONATIONS	1,293.30	10.00	.00	.00	1,303.30		
FIELD TRIPS	1,096.49	5,318.50	6,032.67	.00	382.32		
LIBRARY	849.71	2,001.76	4,208.66	3,091.50	1,734.31		
LOST&DAMAGE TEXT	6.18	.00	6.18	.00	.00		
SPECIAL PURPOSE	19,807.10	.00	3,291.80	933.20	17,448.50		
UNCLAIMED STALE-	26.00	.00	38.00	20.50	8.50		
UNITED WAY	.00	455.05	1,059.00	603.95	.00		
ART SUPPLIES	267.10	65.00	.00	.00	332.10		
MUSIC	1,167.50	.00	.00	.00	1,167.50		
DONATION TWO	383.93	3,894.38	3,000.00	.00	1,278.31		
GRANTS I	.00	500.00	106.96	.00	393.04		
RENTAL FACILITIE	72,730.66	76,725.49	74,665.59	3,100.00-	71,690.56		
REGION ACTIVITIE	101,009.46	51,150.11	3,750.00	.00	148,409.57		
GRANT III	1,422.77	.00	.00	1,422.77-	.00		
GRANTS VII	247.83	2,091.00	1,260.34	.00	1,078.49		
GRANT IV	449.54	.00	.00	449.54-	.00		
GRANT V	239.58	.00	.00	.00	239.58		
GRANT VI	945.00	.00	.00	945.00-	.00		
SPECIAL DEVELOPM	.02	.00	.00	.02-	.00		
GRANT 8	98.75	.00	.00	98.75-	.00		
SPECIAL DEVELOPM	24.13	.00	.00	24.13-	.00		
SPECIAL DEVELOPM	19.25	.00	.00	.00	19.25		
GRANT 12	6.68	.00	.00	.00	6.68		
TRUST	202,090.98	142,211.29	97,419.20	1,391.06-	245,492.01		
GENERAL							
GENERAL MISCELLA	9,426.53	27.50	6,096.62	2,336.26	5,693.67		
INTEREST	.00	3,068.93	.00	.00	3,068.93		
SCHOOL PICTURES	.00	6,144.00	3,798.64	945.20-	1,400.16		
OFFICE SUPPLY	.00	.00	1,904.88	.00	1,904.88-		
EQUIPMENT	.00	.00	2,112.00	.00	2,112.00-		
DONATIONS	.00	203.61	.00	.00	203.61		
GENERAL	9,426.53	9,444.04	13,912.14	1,391.06	6,349.49		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,000.00	2,583.47	4,920.87	.00	1,662.60		
INSTRUCTIONAL MATE	4,000.00	2,583.47	4,920.87	.00	1,662.60		
COMMUNITY SCHOOL							
PRE-K EARLY INTE	14.40	.00	.00	.00	14.40		
COMMUNITY SCHOOL	14.40	.00	.00	.00	14.40		
TOTAL	215,622.91	162,085.30	124,098.71	.00	253,609.50		
CHECKING	8,429.02	INVESTMENTS	.00	SBMMF	245,180.48	TOTAL	253,609.50
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 16140 N. E. 18 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1925

Grades: PK-5

Principal: Ms. Rhonda S. Turner

Bookkeeper: Ms. Olga E. Clarke

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 2,056.81
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>19,818.51</u>
TOTAL			<u><u>\$ 21,875.32</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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



ACCESS CENTER II

SCHOOL - 2081 FULFORD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	.33	.00	.00	.00	.33
CHEERLEADERS	131.61	.00	.00	.00	131.61
COMPUTER CLUB	37.12	.00	.00	.00	37.12
AFRO AMERICAN CL	78.15	.00	.00	.00	78.15
STUDENT COUNCIL	62.95	.00	.00	.00	62.95
SCIENCE CLUB	38.01	.00	30.00	.00	8.01
SIXTH GRADE	36.04	.00	.00	.00	36.04
MUSIC CLUB	94.49	.00	.00	.00	94.49
CLASSES AND CLUBS	478.70	.00	30.00	.00	448.70
TRUST					
DONATIONS	797.00	.00	.00	.00	797.00
FIELD TRIPS	4.85	609.00	561.00	.00	52.85
LIBRARY	18.83	202.12	.00	.00	220.95
SPECIAL PURPOSE	727.66	150.00	1,365.89	1,077.29	589.06
UNITED WAY	.00	2,120.49	2,120.49	.00	.00
GRANTS 1	1,500.00	.00	.00	.00	1,500.00
TRUST	3,048.34	3,081.61	4,047.38	1,077.29	3,159.86
GENERAL					
GENERAL MISCELLA	8,318.60	.00	964.62	.00	7,353.98
INTEREST	.00	375.82	.00	.00	375.82
SCHOOL PICTURES	.00	3,789.00	2,372.55	708.23-	708.22
VENDING MACHINES	.00	412.52	.00	369.06-	43.46
DONATIONS	.00	540.34	393.80	.00	146.54
GENERAL	8,318.60	5,117.68	3,730.97	1,077.29-	8,628.02
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	12,463.75	12,825.01	.00	9,638.74
INSTRUCTIONAL MATE	10,000.00	12,463.75	12,825.01	.00	9,638.74
TOTAL	21,845.64	20,663.04	20,633.36	.00	21,875.32

CHECKING	2,056.81	INVESTMENTS	.00	SBMMF	19,818.51	TOTAL	21,875.32
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 11905 North Miami Avenue, Miami, Florida 33168

Date School Established: 1955

Grades: PK-6

Principals: Ms. Maria Orth (Through November 2003; deceased)  
 Dr. Aaron L. Enteen

Bookkeeper: Ms. Margarita Gomez

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	\$ 4,728.23
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,055.48</u>
<b>TOTAL</b>			<u><u>\$ 8,783.71</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 2241 GRATIGNY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ECOLOGY CLUB	137.45	.00	.00	.00	137.45	
STUDENT COUNCIL	150.83	.00	.00	.00	150.83	
SAFETY PATROL	27.22	.00	.00	.00	27.22	
CLASSES AND CLUBS	315.50	.00	.00	.00	315.50	
TRUST						
FIELD TRIPS	1,315.08	1,581.50	1,626.00	.00	1,270.58	
LIBRARY	13.69	.00	.00	.00	13.69	
LOST&DAMAGE TEXT	.00	683.23	683.23	.00	.00	
SPECIAL PURPOSE	484.09	456.47	1,301.17	885.16	524.55	
UNITED WAY	.00	905.00	905.00	.00	.00	
DONATION THREE	.00	1,643.52	560.00	.00	1,083.52	
TRUST	1,812.86	5,269.72	5,075.40	885.16	2,892.34	
GENERAL						
GENERAL MISCELLA	1,119.29	.00	631.33	.00	487.96	
INTEREST	.00	84.74	.00	.00	84.74	
SCHOOL PICTURES	.00	4,812.00	2,973.67	885.16-	953.17	
DONATIONS	.00	50.00	.00	.00	50.00	
GENERAL	1,119.29	4,946.74	3,605.00	885.16-	1,575.87	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,000.00	5,413.36	5,413.36	.00	4,000.00	
INSTRUCTIONAL MATE	4,000.00	5,413.36	5,413.36	.00	4,000.00	
TOTAL	7,247.65	15,629.82	14,093.76	.00	8,783.71	
CHECKING	4,728.23	INVESTMENTS	.00 SBMMF	4,055.48	TOTAL	8,783.71
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 1536 N. E. 179 Street, No. Miami Beach, Florida 33162

Date School Established: 1957

Grades: PK-5

Principal: Mr. Bernard Osborn

Bookkeeper: Ms. Barbara Wells

After School Care Program Managers: Ms. Leticia English (Through August 2003)  
 Ms. Linda Eason

After School Care Program Secretary: Ms. Lisa Parks

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 6,113.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>18,589.10</u>
TOTAL			<u><u>\$24,702.79</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 2281 GREYNOLDS PARK ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	190.25	2,194.50	2,020.00	.00	364.75	
SECOND GRADE	145.15	1,809.00	1,932.50	.00	21.65	
THIRD GRADE	150.25	1,173.00	1,135.00	.00	188.25	
FOURTH GRADE	117.35	1,625.50	1,727.50	.00	15.35	
FIFTH GRADE	2.51	14,090.00	14,020.93	.00	71.58	
SIXTH GRADE	.13	120.00	21.00	.00	99.13	
KINDERGARTEN	71.85	707.00	778.00	.00	.85	
CLASSES AND CLUBS	677.49	21,719.00	21,634.93	.00	761.56	
TRUST						
FIELD TRIPS	272.29	385.00	641.00	.00	16.29	
LIBRARY	309.21	165.29	32.00	.00	442.50	
LOST&DAMAGE TEXT	.00	18.95	18.95	.00	.00	
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00	
SPECIAL PURPOSE	4,384.22	4,814.66	5,364.37	3,009.48	6,843.99	
UNCLAIMED STALE-	68.00	.00	68.00	.00	.00	
UNITED WAY	.00	2,529.72	2,529.72	.00	.00	
DONATION TWO	2,093.35	.00	2,093.35	.00	.00	
DONATION FOUR	.00	1,426.00	594.41	.00	831.59	
FIELD TRIPS 2	22.00	.00	.00	.00	22.00	
FIELD TRIPS 3	.00	5,562.00	5,562.00	.00	.00	
REGION ACTIVITIE	.59	.00	.00	.59-	.00	
TRUST	7,149.66	14,951.62	16,953.80	3,008.89	8,156.37	
GENERAL						
GENERAL MISCELLA	2,747.84	222.64	3,001.34	.59	30.27-	
INTEREST	.00	350.63	.00	.00	350.63	
SCHOOL PICTURES	.00	15,458.00	9,449.04	3,009.48-	2,999.48	
DONATIONS	.00	1,264.18	.00	.00	1,264.18	
RECYCLING COMMIS	.00	17.00	.00	.00	17.00	
GENERAL	2,747.84	17,312.45	12,450.38	3,008.89-	4,601.02	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	10,406.65	10,406.65	.00	10,000.00	
INSTRUCTIONAL MATE	10,000.00	10,406.65	10,406.65	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	187,666.85	187,666.85	.00	.00	
COMM SCHL-ACTIVI	2,546.84	1,383.00	2,746.00	.00	1,183.84	
PRE-K FEES	.00	23,091.00	23,091.00	.00	.00	
SUBSIDIZED CHILD	.00	30,615.40	30,615.40	.00	.00	
COMMUNITY SCHOOL	2,546.84	242,756.25	244,119.25	.00	1,183.84	
TOTAL	23,121.83	307,145.97	305,565.01	.00	24,702.79	
CHECKING	6,113.69	INVESTMENTS	.00 SBMMF	18,589.10	TOTAL	24,702.79
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 18701 N. W. First Avenue, No. Miami Beach, Florida 33169

Date School Established: 1956

Grades: PK-5

Principal: Dr. Michael Wagner

Bookkeepers: Ms. Maria T. Garcia (Through August 2003)  
 Ms. Mercedes Littlejohn

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	\$19,247.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,284.98</u>
TOTAL			<u><u>\$22,532.12</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

SCHOOL - 2401 HIBISCUS ELEMENTARY ACCESS CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	.00	553.00	541.00	.00	12.00
CLASSES AND CLUBS	.00	553.00	541.00	.00	12.00
TRUST					
FIELD TRIPS	.00	472.00	450.00	.00	22.00
LIBRARY	939.72	75.51	9.64	.00	1,005.59
NON-RESIDENT TUI	.00	150.00	150.00	.00	.00
SPECIAL PURPOSE	1,320.86	500.00	1,973.78	713.62	560.70
UNITED WAY	.00	769.90	769.90	.00	.00
PAPERBACKS - 2	36.65	.00	.00	.00	36.65
SCHOLARSHIP 20	403.43	.00	.00	.00	403.43
DONATION TWO	.00	2,952.00	.00	.00	2,952.00
DONATION FOUR	1,013.94	3,448.00	.00	.00	4,461.94
FIELD TRIPS 2	.00	735.00	731.00	.00	4.00
TRUST	3,714.60	9,102.41	4,084.32	713.62	9,446.31
GENERAL					
GENERAL MISCELLA	2,762.29	52.27	102.85	.00	2,711.71
INTEREST	.00	82.09	.00	.00	82.09
SCHOOL PICTURES	.00	3,829.00	2,687.21	713.62	428.17
DONATIONS	.00	60.24	.00	.00	60.24
GENERAL	2,762.29	4,023.60	2,790.06	713.62	3,282.21
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	3,503.79	3,712.19	.00	9,791.60
INSTRUCTIONAL MATE	10,000.00	3,503.79	3,712.19	.00	9,791.60
TOTAL	16,476.89	17,182.80	11,127.57	.00	22,532.12

CHECKING	19,247.14	INVESTMENTS	.00	SBMMF	3,284.98	TOTAL	22,532.12
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 20770 N. E. 14 Avenue, No. Miami Beach, Florida 33179

Date School Established: 1957

Grades: PK-5

Principal: Dr. Tanya Brown-Major

Bookkeeper: Ms. Maria Portillo

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	\$ 9,659.00
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>13,767.22</u>
TOTAL			<u><u>\$23,426.22</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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



ACCESS CENTER II

SCHOOL - 2581 MADIE IVES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
AFRO AMERICAN CL	30.88	.00	.00	.00	30.88		
FIRST GRADE	.00	.00	186.62	187.00	.38		
FIFTH GRADE	63.52	.00	.00	.00	63.52		
ESE (EXCEP EDUC)	4.45	.00	.00	.00	4.45		
CLASSES AND CLUBS	98.85	.00	186.62	187.00	99.23		
TRUST							
DONATIONS	.00	500.00	.00	500.00-	.00		
FIELD TRIPS	1,118.18	7,224.50	7,309.50	187.00-	846.18		
LIBRARY	2,512.11	1,319.12	2,305.75	.00	1,525.48		
LOST&DAMAGE TEXT	.00	167.44	129.68	37.76-	.00		
SPECIAL PURPOSE	3,134.89	.00	4,405.71	2,767.48	1,496.66		
UNCLAIMED STALE-	.00	.00	.00	37.76	37.76		
UNITED WAY	.00	2,939.50	2,939.50	.00	.00		
BOOK FAIR	1,353.04	4,561.13	3,493.77	.00	2,420.40		
VANDALISM	12.00	.00	.00	.00	12.00		
GRANTS 1	.00	500.00	492.00	.00	8.00		
FIELD TRIPS 2	.00	184.00	184.00	.00	.00		
GRANTS II	.00	2,500.00	.00	.00	2,500.00		
TRUST	8,130.22	19,895.69	21,259.91	2,080.48	8,846.48		
GENERAL							
GENERAL MISCELLA	5,662.21	.00	1,829.53	.00	3,832.68		
INTEREST	.00	286.06	.00	.00	286.06		
SCHOOL PICTURES	.00	12,199.00	7,628.05	2,267.48-	2,303.47		
TRAVEL	.00	.00	35.00	.00	35.00-		
GENERAL	5,662.21	12,485.06	9,492.58	2,267.48-	6,387.21		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	9,583.37	11,490.07	.00	8,093.30		
INSTRUCTIONAL MATE	10,000.00	9,583.37	11,490.07	.00	8,093.30		
TOTAL	23,891.28	41,964.12	42,429.18	.00	23,426.22		
CHECKING	9,659.00	INVESTMENTS	.00	SBMMF	13,767.22	TOTAL	23,426.22
			ACCOUNTS	PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 14312 N. E. 2 Court, Miami, Florida 33161

Date School Established: 1998

Grades: PK-6

Principals: Ms. Jessie M. Robinson (Through January 2004; retired)  
 Ms. Agenoria T. Paschal

Bookkeepers: Ms. Elizabeth Blackshear (Through February 2004)  
 Ms. Qiana Armstrong

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$2,497.62
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,351.80</u>
TOTAL			<u><u>\$7,849.42</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 2911 LINDA LENTIN ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	15.00	.00	.00	15.00	
FIELD TRIPS	146.50	5,037.53	4,854.80	.00	329.23	
LIBRARY	1,236.36	292.00	198.55	.00	1,329.81	
LOST&DAMAGE TEXT	.00	170.97	170.97	.00	.00	
SPECIAL EVENTS	.00	110.00	110.00	.00	.00	
SPECIAL PURPOSE	462.00	250.00	1,347.48	1,064.49	429.01	
UNITED WAY	.00	63.00	63.00	.00	.00	
DONATION TWO	2.10	.00	.00	.00	2.10	
TRUST	1,846.96	5,938.50	6,744.80	1,064.49	2,105.15	
GENERAL						
GENERAL MISCELLA	3,748.91	.00	2,162.85	.00	1,586.06	
INTEREST	.00	210.77	.00	.00	210.77	
SCHOOL PICTURES	.00	5,867.48	3,738.50	1,064.49-	1,064.49	
REPAIR & MAINTEN	.00	.00	46.75	.00	46.75-	
DONATIONS	.00	85.76	.00	.00	85.76	
GENERAL	3,748.91	6,164.01	5,948.10	1,064.49-	2,900.33	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,455.23	3,331.33	8,942.62	.00	2,843.94	
INSTRUCTIONAL MATE	8,455.23	3,331.33	8,942.62	.00	2,843.94	
TOTAL	14,051.10	15,433.84	21,635.52	.00	7,849.42	
CHECKING	2,497.62	INVESTMENTS	.00 SBMMF	5,351.80	TOTAL	7,849.42
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 3125 N.W. 176 Street, Opa-Locka, Florida 33055

Date School Established: 1957

Grades: PK-5

Principal: Dr. Barbara L. Johnson

Bookkeeper: Ms. Valerie Bradley

CASH AND/OR INVESTMENTS SUMMARY:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 5,507.46
Savings Account:			
Wachovia Bank, N.A.	--	0.15	3,497.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,315.15</u>
TOTAL			<u><u>\$12,319.93</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 3581 MYRTLE GROVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	3,843.21	2,896.42	2,879.64	3,785.94-	74.05		
FIELD TRIPS	52.87	7,008.25	7,597.00	535.88	.00		
LIBRARY	373.53	.00	.00	.00	373.53		
LOST&DAMAGE TEXT	.00	3.30	.00	.00	3.30		
SPECIAL PURPOSE	711.41	.00	1,217.60	623.56	117.37		
BOOK FAIR	209.38	2,939.96	2,853.03	.00	296.31		
DONATION TWO	838.50	5,006.29	838.50	.00	5,006.29		
TRUST	6,028.90	17,854.22	15,385.77	2,626.50-	5,870.85		
GENERAL							
GENERAL MISCELLA	4,960.13	.00	3,101.12	3,250.06	5,109.07		
INTEREST	.00	103.33	.00	.00	103.33		
SCHOOL PICTURES	.00	3,367.45	2,088.89	623.56-	655.00		
REPAIR & MAINTEN	.00	.00	3,800.00	.00	3,800.00-		
GENERAL	4,960.13	3,470.78	8,990.01	2,626.50	2,067.40		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	1,738.25	2,356.57	.00	4,381.68		
INSTRUCTIONAL MATE	5,000.00	1,738.25	2,356.57	.00	4,381.68		
TOTAL	15,989.03	23,063.25	26,732.35	.00	12,319.93		
CHECKING	5,507.46	INVESTMENTS	3,497.32	SBMMF	3,315.15	TOTAL	12,319.93
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 19340 N. W. 8 Court, Miami, Florida 33169

Date School Established: 1956

Grades: PK-5

Principal During Audit Period: Dr. Annie Ingraham (Through August 2004; presently Assistant Principal at Palmetto Elementary School)

Current Principal: Ms. Karen S. Powers

Bookkeeper: Ms. Judith Williams

Prekindergarten Program Secretary: Ms. Lisa Duffie

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	\$ 7,778.11
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,303.88</u>
TOTAL			<u>\$13,081.99</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 3701 NORLAND ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
DANCE	249.69	548.00	435.74	.00	361.95	
FUTURE EDUCATORS	421.00	.00	.00	.00	421.00	
SCIENCE CLUB	2,026.09	.00	1,798.52	1,152.60	1,380.17	
SAFETY PATROL	24.82	.00	24.82	.00	.00	
CLASSES AND CLUBS	2,721.60	548.00	2,259.08	1,152.60	2,163.12	
TRUST						
DONATIONS	95.72	.00	.00	.00	95.72	
LIBRARY	2,574.15	678.75	1,788.14	382.67	1,847.43	
SPECIAL PURPOSE	1,172.67	2,625.00	3,129.85	1,159.30	1,827.12	
UNCLAIMED STALE-	17.00	.00	17.00	23.00	23.00	
UNITED WAY	.00	743.22	743.22	.00	.00	
BOOK FAIR	.00	2,986.73	2,591.06	395.67-	.00	
SCIENCE BOARD	.00	1,356.00	.00	1,356.00-	.00	
DONATION TWO	993.98	.00	192.09	.00	801.89	
GRANTS 1	7.60	.00	.00	.00	7.60	
FIELD TRIPS 2	.00	3,121.06	3,015.00	.06-	106.00	
FIELD TRIPS 3	.00	.00	10.00-	10.00-	.00	
FIELD TRIPS 4	.00	598.40	.00	598.40-	.00	
SCHOOL IMPROVEME	5.06	.00	.00	.00	5.06	
TRUST	4,866.18	12,109.16	11,466.36	795.16-	4,713.82	
GENERAL						
GENERAL MISCELLA	877.93	327.20	201.70	585.86	1,589.29	
INTEREST	.00	162.41	.00	.00	162.41	
SCHOOL PICTURES	.00	5,075.00	3,283.23	943.30-	848.47	
GENERAL	877.93	5,564.61	3,484.93	357.44-	2,600.17	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	3,759.58	5,684.70	.00	3,074.88	
INSTRUCTIONAL MATE	5,000.00	3,759.58	5,684.70	.00	3,074.88	
COMMUNITY SCHOOL						
PRE-K FEES	100.00	14,190.00	13,760.00	.00	530.00	
COMMUNITY SCHOOL	100.00	14,190.00	13,760.00	.00	530.00	
TOTAL	13,565.71	36,171.35	36,655.07	.00	13,081.99	
CHECKING	7,778.11	INVESTMENTS	.00 SBMMF	5,303.88	TOTAL	13,081.99
			ACCOUNTS PAYABLE	.00		

NORTH BEACH ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 4100 Prairie Avenue, Miami Beach, Florida 33140

Date School Established: 1935

Grades: PK-6

Principal: Ms. Aida Marrero

Bookkeeper: Ms. Esther Mitrani

After School Care Program Managers: Ms. Savitria Green  
 Mr. Luis Morales

After School Care Program Secretaries: Ms. Henryann Jordan  
 Ms. Judith Vogel

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>06/30/03</u>	<u>6/30/04</u>
Checking Account:				
Union Planters Bank, N.A.	--	--	\$ 6,749.43	\$19,869.46
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	19,968.04	
	Open-end	1.86		20,371.76
TOTAL			<u>\$26,717.47</u>	<u>\$40,241.22</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, 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.



REGION II

SCHOOL - 3741 NORTH BEACH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
VIDEO CLUB	9.55	.00	.00	.00	9.55		
FUTURE EDUCATORS	81.50	.00	.00	.00	81.50		
FIRST GRADE	.00	2,297.00	2,265.00	.00	32.00		
SECOND GRADE	.00	1,978.50	1,978.50	.00	.00		
THIRD GRADE	.00	1,441.45	1,382.00	.00	59.45		
FOURTH GRADE	.00	4,353.75	4,261.75	.00	92.00		
FIFTH GRADE	.00	10,347.20	10,287.18	.00	60.02		
SIXTH GRADE	.00	2,282.50	2,216.75	.00	65.75		
KINDERGARTEN	.00	2,675.75	2,649.50	.00	26.25		
CLASSES AND CLUBS	91.05	25,376.15	25,040.68	.00	426.52		
TRUST							
FIELD TRIPS	856.20	10,157.00	10,157.17	.00	856.03		
LIBRARY	7,958.46	1,415.70	1,531.00	14,414.05	22,257.21		
LOST&DAMAGE TEXT	.00	1,572.63	1,572.63	.00	.00		
SPECIAL PURPOSE	3,659.41	1,335.00	6,120.18	1,830.24	704.47		
UNITED WAY	.00	1,361.00	1,361.00	.00	.00		
BOOK FAIR	10,806.64	15,404.87	11,797.46	14,414.05-	.00		
DONATION FOUR	3.97	.00	.00	.00	3.97		
DONATIONS FIVE	50.00	.00	.00	.00	50.00		
DONATIONS 6	72.00	.00	.00	.00	72.00		
GRANTS 1	17.07	.00	.00	.00	17.07		
FIELD TRIPS 4	23.16	.00	.00	.00	23.16		
SCHOOL IMPROVEME	.57	.00	.00	.00	.57		
TRUST	23,447.48	31,246.20	32,539.44	1,830.24	23,984.48		
GENERAL							
GENERAL MISCELLA	780.46	52.00	2,526.74	.00	1,694.28-		
INTEREST	.00	417.98	.00	.00	417.98		
SCHOOL PICTURES	.00	9,757.00	6,085.53	1,830.24-	1,841.23		
REPAIR & MAINTEN	.00	.00	212.90	.00	212.90-		
DONATIONS	.00	340.37	.00	.00	340.37		
EDUCATION MATERI	.00	364.37	82.37	.00	282.00		
GENERAL	780.46	10,931.72	8,907.54	1,830.24-	974.40		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,000.00	.00	2,846.16	.00	1,153.84		
INSTRUCTIONAL MATE	4,000.00	.00	2,846.16	.00	1,153.84		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	225,601.61	225,601.61	.00	.00		
COMM SCHL-ACTIVI	296.06	406.00	523.83	.00	178.23		
PRE-K FEES	.00	142,336.00	142,336.00	.00	.00		
SUBSIDIZED CHILD	.00	4,089.00	4,089.00	.00	.00		
COMMUNITY SCHOOL	296.06	372,432.61	372,550.44	.00	178.23		
TOTAL	28,615.05	439,986.68	441,884.26	.00	26,717.47		
CHECKING	6,749.43	INVESTMENTS	.00	SBMMF	19,968.04	TOTAL	26,717.47
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER II

SCHOOL - 3741 NORTH BEACH ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
VIDEO CLUB	9.55	.00	.00	.00	9.55		
FUTURE EDUCATORS	81.50	.00	.00	.00	81.50		
FIRST GRADE	32.00	1,320.00	1,357.50	120.00	114.50		
SECOND GRADE	.00	2,534.50	2,648.50	120.00	6.00		
THIRD GRADE	59.45	3,270.50	3,440.90	120.00	9.05		
FOURTH GRADE	92.00	6,464.00	6,650.00	120.00	26.00		
FIFTH GRADE	60.02	1,852.00	1,996.02	120.00	36.00		
SIXTH GRADE	65.75	1,976.00	2,035.00	120.00	126.75		
KINDERGARTEN	26.25	3,414.50	3,338.00	120.00	222.75		
CLASSES AND CLUBS	426.52	20,831.50	21,465.92	840.00	632.10		
TRUST							
DONATIONS	.00	1,000.00	1,000.00	.00	.00		
FIELD TRIPS	856.03	.00	16.03	840.00	.00		
LIBRARY	22,257.21	1,205.96	91.82	.00	23,371.35		
LOST&DAMAGE TEXT	.00	526.99	526.99	.00	.00		
SPECIAL PURPOSE	704.47	5,670.50	3,397.89	2,026.50	5,003.58		
UNITED WAY	.00	2,086.00	2,086.00	.00	.00		
BOOK FAIR	.00	22,224.60	16,614.67	.00	5,609.93		
DONATION FOUR	3.97	.00	.00	.00	3.97		
DONATIONS FIVE	50.00	.00	.00	.00	50.00		
DONATIONS 6	72.00	.00	64.47	.00	7.53		
GRANTS 1	17.07	.00	.00	.00	17.07		
FIELD TRIPS 4	23.16	.00	.00	.00	23.16		
SCHOOL IMPROVEME	.57	.00	.00	.00	.57		
TRUST	23,984.48	32,714.05	23,797.87	1,186.50	34,087.16		
GENERAL							
GENERAL MISCELLA	974.40	286.26	2,247.04	.00	986.38		
INTEREST	.00	403.72	.00	.00	403.72		
SCHOOL PICTURES	.00	10,924.60	6,871.01	2,026.50	2,026.49		
REPAIR & MAINTEN	.00	.00	88.11	.00	88.11		
EDUCATION MATERI	.00	591.18	836.17	.00	244.99		
RECYCLING COMMIS	.00	155.00	.00	.00	155.00		
GENERAL	974.40	12,360.16	10,042.33	2,026.50	1,265.73		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,153.84	10,132.70	7,286.54	.00	4,000.00		
INSTRUCTIONAL MATE	1,153.84	10,132.70	7,286.54	.00	4,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	239,116.00	239,116.00	.00	.00		
COMM SCHL-ACTIVI	178.23	364.00	286.00	.00	256.23		
PRE-K FEES	.00	193,227.00	193,227.00	.00	.00		
SUBSIDIZED CHILD	.00	13,075.80	13,075.80	.00	.00		
COMMUNITY SCHOOL	178.23	445,782.80	445,704.80	.00	256.23		
TOTAL	26,717.47	521,821.21	508,297.46	.00	40,241.22		
CHECKING	19,869.46	INVESTMENTS	.00	SBMMF	20,371.76	TOTAL	40,241.22
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 665 N. E. 145 Street, North Miami, Florida 33161

Date School Established: 1954

Grades: PK-5

Principal: Mr. Andy J. Pierre-Louis

Bookkeeper: Ms. Lonell Segars

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	--	0.10	\$ 1,672.08
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>18,409.33</u>
TOTAL			<u><u>\$20,081.41</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

SCHOOL - 3941 NORTH MIAMI ELEMENTARY ACCESS CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	8.38	1,461.87	1,470.25	.00	.00	
SECOND GRADE	34.75	700.00	700.00	.00	34.75	
THIRD GRADE	40.75	.00	.00	.00	40.75	
FOURTH GRADE	106.00	265.00	240.00	.00	131.00	
FIFTH GRADE	76.00	455.00	420.00	30.00-	81.00	
KINDERGARTEN	77.50	1,390.50	1,468.00	.00	.00	
CLASSES AND CLUBS	343.38	4,272.37	4,298.25	30.00-	287.50	
TRUST						
DONATIONS	.00	500.00	493.32	.00	6.68	
FIELD TRIPS	21.75	2,003.00	2,003.00	.00	21.75	
LIBRARY	512.65	2,129.32	1,782.78	10.00-	849.19	
LOST&DAMAGE TEXT	.00	1,002.00	1,002.00	.00	.00	
SPECIAL PURPOSE	915.15	1,050.00	2,630.69	1,432.15	766.61	
UNCLAIMED STALE-	10.00	.00	10.00	40.00	40.00	
GRANTS 1	14.67	.00	.00	.00	14.67	
SCHOOL IMPROVEME	1,000.00	.00	.00	.00	1,000.00	
TRUST	2,474.22	6,684.32	7,921.79	1,462.15	2,698.90	
GENERAL						
GENERAL MISCELLA	13,873.98	5.00	5,226.91	.00	8,652.07	
INTEREST	.00	396.16	.00	.00	396.16	
SCHOOL PICTURES	.00	5,680.00	3,567.10	1,432.15-	680.75	
TRAVEL	.00	.00	1,350.00	.00	1,350.00-	
REPAIR & MAINTEN	.00	.00	369.06	.00	369.06-	
DONATIONS	.00	576.07	.00	.00	576.07	
GENERAL	13,873.98	6,657.23	10,513.07	1,432.15-	8,585.99	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,290.23	1,709.77	1,490.98	.00	8,509.02	
INSTRUCTIONAL MATE	8,290.23	1,709.77	1,490.98	.00	8,509.02	
TOTAL	24,981.81	19,323.69	24,224.09	.00	20,081.41	
CHECKING	1,672.08	INVESTMENTS	.00 SBMMF	18,409.33	TOTAL	20,081.41
		ACCOUNTS PAYABLE	.00	.00		

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

PROFILE OF THE SCHOOL

Address: 19810 N. W. 14 Court, Miami, Florida 33169

Date School Established: 1969

Grades: PK-5

Principal: Ms. Frances A. Rotford

Bookkeeper: Ms. Delois D. Hall

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	\$ 4,252.60
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,666.35</u>
TOTAL			<u><u>\$15,918.95</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 4001 NORWOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	6.98	400.00	.00	400.00-	6.98	
FIELD TRIPS	.00	500.00	494.00	.00	6.00	
LIBRARY	158.40	157.90	150.26	.00	166.04	
SPECIAL EVENTS	455.73	.00	.00	455.73-	.00	
SPECIAL PURPOSE	3,665.16	60.06	2,196.67	1,710.61	3,239.16	
UNCLAIMED STALE-	94.09	.00	94.09	.00	.00	
UNITED WAY	.00	477.94	477.94	.00	.00	
HURRICANE DONATI	31.54	.00	.00	31.54-	.00	
DONATION TWO	400.00	.00	400.00	.00	.00	
REGION ACTIVITIE	48.62	.00	.00	48.62-	.00	
TRUST	4,860.52	1,595.90	3,812.96	774.72	3,418.18	
GENERAL						
GENERAL MISCELLA	3,703.10	.00	1,688.58	535.89	2,550.41	
INTEREST	.00	279.53	.00	.00	279.53	
SCHOOL PICTURES	.00	2,664.00	1,674.09	494.95-	494.96	
VENDING MACHINES	.00	815.66	.00	815.66-	.00	
GENERAL	3,703.10	3,759.19	3,362.67	774.72-	3,324.90	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	1,987.77	2,811.90	.00	9,175.87	
INSTRUCTIONAL MATE	10,000.00	1,987.77	2,811.90	.00	9,175.87	
TOTAL	18,563.62	7,342.86	9,987.53	.00	15,918.95	
CHECKING	4,252.60	INVESTMENTS	.00 SBMMF	11,666.35	TOTAL	15,918.95
			ACCOUNTS PAYABLE	.00		

OAK GROVE ELEMENTARY SCHOOL  
 AUDIT REPORT  
 FOR THE 2002-03 AND 2003-04 FISCAL YEARS  
 JULY 1, 2002 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 15640 N. E. 8 Avenue, No. Miami Beach, Florida 33162

Date School Established: 1958

Grades: PK-6

Principal During Audit Period: Dr. Susie S. Robinson (Through June 2004; retired)

Current Principal: Ms. Rhonda McKinney

Bookkeepers: Ms. Dorothy Lawrence (Through July 2003)  
 Ms. Susie Easterling (Through March 2004)  
 Position currently vacant

Community School Assistant Principal: Mr. Frank Mattucci

Community School Secretary: Ms. Amy Strickland

CASH AND/OR INVESTMENTS SUMMARY

	Interest <u>Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N.A.	0.19	\$ 7,582.53	
	0.10		\$ 2,373.14
Savings Account:			
Bank of America, N.A.	0.50	10,827.73	
	0.25		10,861.80
TOTAL		<u>\$18,410.26</u>	<u>\$13,234.94</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and food service records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2002-03 and 2003-04 fiscal years, 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.

REGION II

SCHOOL - 4021 OAK GROVE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	70.95	.00	.00	.00	70.95		
SAFETY PATROL	79.26	.00	.00	.00	79.26		
SECOND GRADE	.00	310.90	260.00	.00	50.90		
THIRD GRADE	.00	968.00	953.33	.00	14.67		
SIXTH GRADE	43.60-	4,043.00	3,895.50	43.60	147.50		
LITTLE WOMEN	150.00	.00	.00	.00	150.00		
KINDERGARTEN	5.00	.00	.00	.00	5.00		
CLASSES AND CLUBS	261.61	5,321.90	5,108.83	43.60	518.28		
TRUST							
SAFETY PATROL	229.00	.00	244.40	15.40	.00		
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00		
DONATIONS	502.80	.00	455.78	.00	47.02		
FIELD TRIPS	296.00	1,666.00	1,327.00	.00	635.00		
LIBRARY	332.58	125.87	.00	.00	458.45		
LOST&DAMAGE TEXT	.00	183.00	183.00	.00	.00		
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00		
SPECIAL PURPOSE	980.17	.00	1,364.64	1,045.78	661.31		
UNCLAIMED STALE-	264.44	.00	264.44	306.00	306.00		
UNITED WAY	.00	1,548.00	1,548.00	.00	.00		
DONATION TWO	65.78	.00	.00	.00	65.78		
DONATION THREE	28.93	.00	.00	.00	28.93		
DONATION FOUR	.00	25.00	.00	.00	25.00		
DONATIONS FIVE	.00	2,635.00	.00	1,635.00-	1,000.00		
DONATIONS 6	153.74	.00	.00	.00	153.74		
FIELD TRIPS 2	.00	2,871.33	2,791.27	.00	80.06		
SCHOOL IMPROVEME	.75	.00	.00	.75-	.00		
TRUST	2,854.19	9,229.20	8,353.53	268.57-	3,461.29		
SCHOOL STORE							
SCHOOL STORE FUN	327.33	202.69	.00	.00	530.02		
SCHOOL STORE	327.33	202.69	.00	.00	530.02		
GENERAL							
GENERAL MISCELLA	2,888.05	197.49	2,291.51	58.25-	735.78		
INTEREST	.00	75.51	.00	.00	75.51		
SCHOOL PICTURES	.00	5,811.98	3,688.41	1,051.78-	1,071.79		
EQUIPMENT	.00	.00	1,635.00	1,635.00	.00		
DONATIONS	.00	192.60	.00	.00	192.60		
ADVERTISING	.00	57.00	.00	.00	57.00		
GENERAL	2,888.05	6,334.58	7,614.92	524.97	2,132.68		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,504.16	1,311.36	1,866.72	.00	5,948.80		
INSTRUCTIONAL MATE	6,504.16	1,311.36	1,866.72	.00	5,948.80		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	120,007.30	119,707.30	300.00-	.00		
BEFORE/AFTER SCH	.00	76,550.40	76,550.40	.00	.00		
COMM SCH CLASS F	.00	18,885.00	18,885.00	.00	.00		
COMM SCHL-ACTIVI	4,430.70	5,082.00	3,693.51	.00	5,819.19		
SUBSIDIZED CHILD	.00	102,357.80	102,357.80	.00	.00		
COMMUNITY SCHOOL	4,430.70	322,882.50	321,194.01	300.00-	5,819.19		
TOTAL	17,266.04	345,282.23	344,138.01	.00	18,410.26		
CHECKING	7,582.53	INVESTMENTS	10,827.73	SBMMF	.00	TOTAL	18,410.26
			ACCOUNTS PAYABLE		.00		



ACCESS CENTER II

SCHOOL - 4021 OAK GROVE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	70.95	.00	.00	.00	70.95		
SAFETY PATROL	79.26	.00	.00	.00	79.26		
SECOND GRADE	50.90	1,274.10	1,325.00	.00	.00		
THIRD GRADE	14.67	1,169.28	1,170.00	.00	13.95		
FOURTH GRADE	.00	161.72	165.00	3.28	.00		
FIFTH GRADE	.00	290.60	206.00	.00	84.60		
SIXTH GRADE	147.50	4,760.39	4,569.67	.00	338.22		
LITTLE WOMEN	150.00	.00	.00	.00	150.00		
KINDERGARTEN	5.00	.00	.00	.00	5.00		
CLASSES AND CLUBS	518.28	7,656.09	7,435.67	3.28	741.98		
TRUST							
ADVANCE FOR CHAN DONATIONS	.00	75.00	75.00	.00	.00		
FIELD TRIPS	47.02	.00	.00	.00	47.02		
LIBRARY	635.00	.00	96.00	.00	539.00		
LOST&DAMAGE TEXT	458.45	12.76	.00	.00	471.21		
NON-RESIDENT TUI	.00	65.64	65.64	.00	.00		
SPECIAL PURPOSE	.00	250.00	250.00	.00	.00		
UNCLAIMED STALE-UNITED WAY	661.31	.00	1,404.38	953.57	210.50		
MUSIC	306.00	.00	306.00	20.00	20.00		
DONATION TWO	.00	1,200.00	1,200.00	.00	.00		
DONATION THREE	65.78	717.24	718.23	.00	.99-		
DONATION FOUR	28.93	.00	.00	.00	65.78		
DONATIONS FIVE	25.00	.71	25.00	.00	28.93		
DONATIONS 6	1,000.00	.00	.00	.00	.71		
FIELD TRIPS 2	153.74	.00	.00	.00	1,000.00		
	80.06	.00	.00	.00	153.74		
TRUST	3,461.29	2,321.35	4,140.25	973.57	80.06		
SCHOOL STORE							
SCHOOL STORE FUN	530.02	239.52	.00	.00	769.54		
SCHOOL STORE	530.02	239.52	.00	.00	769.54		
GENERAL							
GENERAL MISCELLA	2,132.68	94.40	1,322.23	3.28-	901.57		
SCHOOL PICTURES	.00	87.92	.00	.00	87.92		
DONATIONS	.00	5,119.00	3,207.84	953.57-	957.59		
	.00	54.01	.00	.00	54.01		
GENERAL	2,132.68	5,355.33	4,530.07	956.85-	2,001.09		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,948.80	2,820.64	3,475.26	.00	5,294.18		
INSTRUCTIONAL MATE	5,948.80	2,820.64	3,475.26	.00	5,294.18		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	120,711.00	120,711.00	.00	.00		
BEFORE/AFTER SCH	.00	93,274.78	93,274.78	.00	.00		
COMM SCH CLASS F	.00	9,640.00	9,620.00	20.00-	.00		
COMM SCHL-ACTIVI	5,819.19	3,299.00	7,306.00	.00	1,812.19		
SUBSIDIZED CHILD	.00	226,784.20	226,784.20	.00	.00		
COMMUNITY SCHOOL	5,819.19	453,708.98	457,695.98	20.00-	1,812.19		
TOTAL	18,410.26	472,101.91	477,277.23	.00	13,234.94		
CHECKING	2,373.14	INVESTMENTS	10,861.80	SBMMF	.00	TOTAL	13,234.94
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 18600 West Dixie Highway, Miami, Florida 33160

Date School Established: 1927

Grades: K-5

Principal: Dr. Annette Weissman

Bookkeeper: Ms. Liliam Alvarez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank	--	--	\$ 7,875.88
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>12,689.58</u>
TOTAL			<u><u>\$20,565.46</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 4061 OJUS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHESS CLUB	123.55	.00	.00	.00	123.55		
STUDENT GOVERNME	26.57	.00	.00	.00	26.57		
CLASSES AND CLUBS	150.12	.00	.00	.00	150.12		
TRUST							
DONATIONS	7.06	2,726.00	.00	.00	2,733.06		
FIELD TRIPS	713.17	4,882.50	5,004.75	111.75-	479.17		
LIBRARY	207.14	580.46	185.32	.00	602.28		
LOST&DAMAGE TEXT	.00	138.84	138.84	.00	.00		
NON-RESIDENT TUI	.00	350.00	350.00	.00	.00		
SPECIAL EVENTS	165.83	.00	.00	.00	165.83		
SPECIAL PURPOSE	4,089.06	980.00	2,945.50	1,706.74	3,830.30		
UNCLAIMED STALE-	23.70	.00	23.70	132.75	132.75		
DONATION TWO	1,613.17	.00	162.50	.00	1,450.67		
DONATION THREE	2,823.21	3,088.00	5,202.17	.00	709.04		
STUDENTS NEEDS/H	3,500.00	.00	650.00	.00	2,850.00		
GRANTS 1	100.00	1,000.00	.00	700.00-	400.00		
FIELD TRIPS 2	.00	47,233.00	47,233.00	.00	.00		
GRANTS II	.00	500.00	498.85	.00	1.15		
TRUST	13,242.34	61,478.80	62,394.63	1,027.74	13,354.25		
GENERAL							
GENERAL MISCELLA	1,954.49	69.14	2,120.95	6.00-	103.32-		
INTEREST	.00	227.31	.00	.00	227.31		
SCHOOL PICTURES	.00	10,490.00	6,921.50	1,721.74-	1,846.76		
REPAIR & MAINTEN	.00	.00	776.52	.00	776.52-		
EQUIPMENT	.00	.00	652.95	700.00	47.05		
DONATIONS	.00	819.81	.00	.00	819.81		
GENERAL	1,954.49	11,606.26	10,471.92	1,027.74-	2,061.09		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	2,130.59	2,130.59	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	2,130.59	2,130.59	.00	5,000.00		
TOTAL	20,346.95	75,215.65	74,997.14	.00	20,565.46		
CHECKING	7,875.88	INVESTMENTS	.00	SBMMF	12,689.58	TOTAL	20,565.46
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 17631 N. W. 20 Avenue, Opa-Locka, Florida 33056

Date School Established: 1963

Grades: PK-5

Principal: Ms. Susan G. Renick-Blount

Bookkeeper: Ms. Felicia Ogden

CASH AND/OR INVESTMENTS SUMMARY

	<u>Interest Rate</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N.A.	--	0.10	\$ 5,504.73
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,777.64</u>
TOTAL			<u><u>\$12,282.37</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 4301 PARKVIEW ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
AFRO AMERICAN CL	747.41	.00	36.70-	.00	784.11
FIFTH GRADE	105.10	2,510.00	2,600.68	.00	14.42
PRE-KINDER	611.98	.00	321.00	.00	290.98
CLASSES AND CLUBS	1,464.49	2,510.00	2,884.98	.00	1,089.51
TRUST					
DONATIONS	.00	105.00	105.00	.00	.00
FIELD TRIPS	349.33-	3,423.25	3,453.50	349.33	30.25-
FUND RAISING	3,710.13	9,206.25	12,621.60	.00	294.78
LIBRARY	598.73	51.74	612.40	.00	38.07
SPECIAL EVENTS	29.71	.00	.00	.00	29.71
SPECIAL PURPOSE	25.86	1,348.00	1,573.04	887.08	687.90
UNCLAIMED STALE-	6.00	.00	6.00	.00	.00
UNITED WAY	.00	566.85	566.85	.00	.00
BOOK FAIR	.00	1,099.67	1,047.31	.00	52.36
YOUTH FAIR TICKE	381.90	.00	.00	.00	381.90
TRUST	4,403.00	15,800.76	19,985.70	1,236.41	1,454.47
GENERAL					
GENERAL MISCELLA	1,811.96	.05	2,276.92	233.99-	698.90-
INTEREST	.00	143.41	.00	.00	143.41
SCHOOL PICTURES	.00	2,502.00	1,589.67	427.85-	484.48
VENDING MACHINES	.00	639.46	.00	574.57-	64.89
DONATIONS	.00	102.18	.00	.00	102.18
GENERAL	1,811.96	3,387.10	3,866.59	1,236.41-	96.06
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,925.48	6,143.66	4,426.81	.00	9,642.33
INSTRUCTIONAL MATE	7,925.48	6,143.66	4,426.81	.00	9,642.33
TOTAL	15,604.93	27,841.52	31,164.08	.00	12,282.37

CHECKING 5,504.73 INVESTMENTS .00 SBMMF 6,777.64 TOTAL 12,282.37  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1320 N. W. 188 Street, Miami, Florida 33169

Date School Established: 1958

Grades: PK-5

Principal: Ms. Patricia Zell

Bookkeepers: Ms. Sarah Clark (Through December 2003)  
 Ms. Mildred J. Slocum

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	\$ 2,894.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>4,686.38</u>
TOTAL			<u><u>\$ 7,581.07</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 4341 PARKWAY ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
AFRO AMERICAN CL	20.87	.00	.00	20.87-	.00
STUDENT COUNCIL	96.00	.00	.00	96.00-	.00
CLASSES AND CLUBS	116.87	.00	.00	116.87-	.00
TRUST					
DONATIONS	.00	350.00	.00	350.00-	.00
FIELD TRIPS	74.84	5,398.10	5,230.00	242.94-	.00
LIBRARY	649.57	.00	.00	1,471.93	2,121.50
LOST&DAMAGE TEXT	.00	.00	35.40	.00	35.40-
SPECIAL PURPOSE	2,143.47	1,273.00	4,360.95	1,048.70	104.22
UNCLAIMED STALE-	23.50	.00	23.50	.00	.00
UNITED WAY	.00	1,537.73	1,537.73	.00	.00
BOOK FAIR	597.52	3,725.00	2,850.59	1,471.93-	.00
REGION RETIREMEN	21.80	.00	.00	21.80-	.00
SCIENCE BOARD	265.10	.00	.00	265.10-	.00
SCHOOL IMPROVEME	.67	.00	.00	.67-	.00
TRUST	3,776.47	12,283.83	14,038.17	168.19	2,190.32
GENERAL					
GENERAL MISCELLA	982.87	57.56	1,154.43	656.32	542.32
CASH OVER & SHOR	.00	8.94-	.00	.00	8.94-
INTEREST	.00	88.06	.00	.00	88.06
SCHOOL PICTURES	.00	3,743.50	2,346.11	707.64-	689.75
DONATIONS	.00	79.56	.00	.00	79.56
GENERAL	982.87	3,959.74	3,500.54	51.32-	1,390.75
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,000.00	3,281.59	3,281.59	.00	4,000.00
INSTRUCTIONAL MATE	4,000.00	3,281.59	3,281.59	.00	4,000.00
TOTAL	8,876.21	19,525.16	20,820.30	.00	7,581.07

CHECKING 2,894.69 INVESTMENTS .00 SBMMF 4,686.38 TOTAL 7,581.07  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1160 N. W. 175 Street, Miami, Florida 33169

Date School Established: 1959

Grades: PK-5

Principal: Ms. Alice Collins

Bookkeeper: Ms. Mazier Lopes

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	\$ 3,283.96
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,322.62</u>
TOTAL			<u><u>\$11,606.58</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds records. 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 - 4881 SCOTT LAKE ELEMENTARY ACCESS CENTER II

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	11.05	.00	.00	.00	11.05		
COMPUTER KIDS	9.68	.00	.00	.00	9.68		
STUDENT COUNCIL	15.44	.00	.00	.00	15.44		
CLASSES AND CLUBS	36.17	.00	.00	.00	36.17		
TRUST							
FIELD TRIPS	.00	1,256.50	1,239.00	.00	17.50		
LIBRARY	576.16	7,820.15	6,829.38	.00	1,566.93		
LOST&DAMAGE TEXT	.00	5.63	5.63	.00	.00		
SPECIAL PURPOSE	382.90	18.70	1,067.04	722.25	56.81		
UNITED WAY	.87	244.11	244.98	.00	.00		
BOOK FAIR	.00	738.25	.00	.00	738.25		
DONATION TWO	.00	500.00	.00	.00	500.00		
DONATION FOUR	409.36	.00	.00	.00	409.36		
GRANTS II	276.17	.00	276.17	.00	.00		
TRUST	1,645.46	10,583.34	9,662.20	722.25	3,288.85		
GENERAL							
GENERAL MISCELLA	2,245.99	3.15	1,825.60	.00	423.54		
INTEREST	.00	195.58	.00	.00	195.58		
SCHOOL PICTURES	.00	5,437.00	3,374.03	722.25-	1,340.72		
REPAIR & MAINTEN	.00	.00	130.00	.00	130.00-		
DONATIONS	.00	178.90	.00	.00	178.90		
GENERAL	2,245.99	5,814.63	5,329.63	722.25-	2,008.74		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,292.49	9,148.87	9,168.54	.00	6,272.82		
INSTRUCTIONAL MATE	6,292.49	9,148.87	9,168.54	.00	6,272.82		
TOTAL	10,220.11	25,546.84	24,160.37	.00	11,606.58		
CHECKING	3,283.96	INVESTMENTS	.00	SBMMF	8,322.62	TOTAL	11,606.58
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 1050 Fourth Street, Miami Beach, Florida 33139

Date School Established: 1991

Grades: PK-6

Principal: Ms. Melanie B. Fishman

Bookkeeper: Ms. Caty Prendes

After School Care Program Manager: Ms. Beatriz Casas

After School Care Program Secretary: Mr. Garry Chow-Carvajal

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	\$13,838.33
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>18,357.33</u>
TOTAL			<u><u>\$32,195.66</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 5091 SOUTH POINTE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	40.96	.00	.00	.00	40.96
SIXTH GRADE	276.08	2,310.00	2,122.65	.00	463.43
CLASSES AND CLUBS	317.04	2,310.00	2,122.65	.00	504.39
TRUST					
TRUST FUND	130.00	.00	.00	130.00-	.00
DONATIONS	100.00	.00	.00	.00	100.00
FIELD TRIPS	.00	4,177.00	3,610.00	.00	567.00
LIBRARY	9.45	.00	.00	.00	9.45
SPECIAL PURPOSE	222.74	.00	480.18	1,141.69	884.25
UNITED WAY	.00	1,879.00	1,879.00	.00	.00
DONATION TWO	10.07	.00	.00	.00	10.07
DONATION THREE	.00	5,476.00	375.68	.00	5,100.32
DONATION FOUR	45.56	.00	.00	.00	45.56
DONATIONS FIVE	.00	2,983.00	175.00	.00	2,808.00
RENTAL FACILITIE	.00	12,500.01	10,207.38	.00	2,292.63
FIELD TRIPS 2	127.00	40,681.00	40,651.00	.00	157.00
FIELD TRIPS 3	.00	24,589.00	24,455.00	.00	134.00
REGION ACTIVITIE	.00	8,333.05	.00	.00	8,333.05
TRUST	644.82	100,618.06	81,833.24	1,011.69	20,441.33
GENERAL					
GENERAL MISCELLA	1,403.58	.00	1,117.16	130.00	416.42
INTEREST	.00	268.75	.00	.00	268.75
SCHOOL PICTURES	.00	5,137.00	3,244.20	1,141.69-	751.11
REPAIR & MAINTEN	.00	.00	524.52	.00	524.52-
EQUIPMENT	.00	.00	116.24	.00	116.24-
DONATIONS	.00	98.63	.00	.00	98.63
GENERAL	1,403.58	5,504.38	5,002.12	1,011.69-	894.15
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,034.02	2,950.30	984.32	.00	10,000.00
INSTRUCTIONAL MATE	8,034.02	2,950.30	984.32	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	112,582.70	112,582.70	.00	.00
COMM SCH CLASS F	.00	27.00	27.00	.00	.00
COMM SCHL-ACTIVI	106.00	980.00	730.21	.00	355.79
SUBSIDIZED CHILD	.00	13,708.60	13,708.60	.00	.00
COMMUNITY SCHOOL	106.00	127,298.30	127,048.51	.00	355.79
TOTAL	10,505.46	238,681.04	216,990.84	.00	32,195.66

CHECKING 13,838.33 INVESTMENTS .00 SBMMF 18,357.33 TOTAL 32,195.66  
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 7540 East Treasure Drive, Miami Beach, Florida 33141

Date School Established: 1955

Grades: PK-6

Principal: Mr. Luther T. Gray

Bookkeeper: Ms. Violet Samberg

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
City National Bank	--	0.10	\$10,420.65
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>72,602.86</u>
TOTAL			<u><u>\$83,023.51</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER II

SCHOOL - 5481 TREASURE ISLAND ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
STUDENT COUNCIL	710.00	.00	.00	.00	710.00		
SIXTH GRADE	578.68	4,850.12	5,171.15	.00	257.65		
CLASSES AND CLUBS	1,288.68	4,850.12	5,171.15	.00	967.65		
TRUST							
DONATIONS	.00	645.25	645.25	.00	.00		
FIELD TRIPS	36.17	856.00	775.00	.00	117.17		
FUND RAISING	.71	.00	.00	.71-	.00		
LIBRARY	4,206.76	703.72	3,402.66	2,847.50	4,355.32		
LOST&DAMAGE TEXT	.00	6.50	6.50	.00	.00		
NON-RESIDENT TUI	.00	950.00	950.00	.00	.00		
SPECIAL PURPOSE	985.20	2,278.58	3,925.50	1,706.68	1,044.96		
UNCLAIMED STALE-	8.35	9.00	8.35	.00	9.00		
UNITED WAY	.00	1,066.45	1,066.45	.00	.00		
BOOK FAIR	.00	15,341.46	12,493.96	2,847.50-	.00		
TRUST	5,237.19	21,856.96	23,273.67	1,705.97	5,526.45		
GENERAL							
GENERAL MISCELLA	63,267.95	448.94	1,011.81	.71	62,705.79		
INTEREST	.00	1,290.77	.00	.00	1,290.77		
SCHOOL PICTURES	.00	8,875.42	5,470.66	1,706.68-	1,698.08		
VENDING MACHINES	.00	1,004.67	.00	.00	1,004.67		
TRAVEL	.00	.00	130.00	.00	130.00-		
DONATIONS	.00	1,331.55	.00	.00	1,331.55		
GENERAL	63,267.95	12,951.35	6,612.47	1,705.97-	67,900.86		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,557.79	17,285.27	17,473.14	.00	8,369.92		
INSTRUCTIONAL MATE	8,557.79	17,285.27	17,473.14	.00	8,369.92		
COMMUNITY SCHOOL							
COMM SCH-ADULT E	258.63	.00	.00	.00	258.63		
COMMUNITY SCHOOL	258.63	.00	.00	.00	258.63		
TOTAL	78,610.24	56,943.70	52,530.43	.00	83,023.51		
CHECKING	10,420.65	INVESTMENTS	.00	SBMMF	72,602.86	TOTAL	83,023.51
		ACCOUNTS PAYABLE	.00		.00		



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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revised 5/9/03