

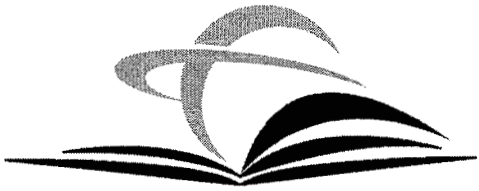
**AUDIT OF THE INTERNAL FUNDS  
OF  
ACCESS CENTER 6 ELEMENTARY SCHOOLS  
OCTOBER 2004**

**AUDIT COMMITTEE MEETING  
OCTOBER 26, 2004**

**SCHOOL BOARD MEETING  
NOVEMBER 17, 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*

*Agustin J. Barrera*

*Frank J. Bolaños*

*Frank J. Cobo*

*Perla Tabares Hantman*

*Betsy H. Kaplan*

*Dr. Marta Pérez*

*Dr. Solomon C. Stinson*

October 21, 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 all 32 elementary schools in ACCESS Center 6. The audit period was two fiscal years ended June 30, 2004, except for Redland Elementary, which was one fiscal year also ended June 30, 2004.

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 three schools. We conducted physical inventories of property at all 32 schools in ACCESS Center 6. An analysis of property losses that was reported missing through the Plant Security Report process is also included.

Our audits indicated that 29 of the 32 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 three schools, there were audit exceptions in the area of internal funds. Our review of the Procurement Credit Card Program disclosed that procedures were followed at the schools where such reviews were conducted. The Plant Security Reports showed minimum losses, mostly in the area of computers, while the results of the physical inventories showed no losses at any of the schools, which is commendable.

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 October 26, 2004 meeting and to the School Board at its November 17, 2004 meeting.

Sincerely,

Allen M. Vann, CPA

Chief Auditor

Office of Management and Compliance Audits

AMV:tmr



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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>.

<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  
OPEN

ACCESS CENTERS  
ASSOCIATE SUPERINTENDENT  
Ms. Willa S. Young

ACCESS CENTER 6  
ASSISTANT SUPERINTENDENT  
Mr. Freddie Woodson

ACCESS CENTER 6 BUSINESS DIRECTOR Dr. Janice Cruse-Sanchez	
SCHOOL	PRINCIPAL
Leisure City Elementary	Ms. Betty A. Thomas
Laura C. Saunders Elementary	Dr. Grace D. Nebb
Whispering Pines Elementary	Mr. W. J. Roberson, II
Air Base Elementary	Mr. Ronald M. Nickerson
Bowman F. Ashe Elementary	Ms. Patricia G. Santalo
Avocado Elementary	Mr. Patrick J. Doyle
Bel-Aire Elementary	Ms. Doris J. Granberry
Calusa Elementary	Ms. Georgina S. Palomo
Campbell Drive Elementary	Ms. Patricia L. Asuncion
Caribbean Elementary	Mr. Peter H. Cabrera
Dr. W. A. Chapman Elementary	Ms. Linda A. Amica
Cutler Ridge Elementary	Ms. Adrienne L. Wright
Christina M. Eve Elementary	Ms. Eileen W. Medina
Dante B. Fascell Elementary	Ms. Estela C. Santiago
Florida City Elementary	Ms. Valtena G. Brown
Jack D. Gordon Elementary	Ms. Ruth A. Alperin
Gulfstream Elementary	Ms. Susan J. Lyle
Oliver Hoover Elementary	Dr. Neraida F. Smith
Kendale Lakes Elementary	Mr. Caleb Lopez
Miami Heights Elementary	Ms. Cristal C. Coffey
Naranja Elementary	Mr. O'Neal W. McGrew
Claude Pepper Elementary	Ms. Angeles Fleites
Irving & Beatrice Peskoe Elementary	Ms. Charmyn M. Robinson
Pine Lake Elementary	Mr. Enrique A. Ferrer
Pine Villa Elementary	Mr. Charles E. Hankerson
Dr. Gilbert L. Porter Elementary	Ms. Mariana J. Gonzalez
Redland Elementary	Mr. Fredric G. Zerlin
Redondo Elementary	Dr. Clarence Jones
South Miami Heights Elementary	Dr. Maria D. Pabellón
West Homestead Elementary	Ms. Jacqueline R. Jackson
Dr. Edward L. Whigham Elementary	Ms. Paulette M. Martin

## 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 6 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, except for one school, where we could not perform a full audit because some of the accounting records supporting the financial statement were reported lost, and for which we are not issuing an 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, on the cash basis of accounting.

## 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.

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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 6 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, except for one school, where we could not perform a full audit because some of the accounting records supporting the financial statement were reported lost, and for which we are not issuing an 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, on the cash basis of accounting.

## OTHER FUNCTIONS REVIEWED

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

### Payroll

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

### Property

To verify compliance with the Manual of Property Control Procedures, an inventory of all property items with an individual value of \$1,000 or more was taken at the schools. In order to establish reporting parameters and afford the schools some latitude in monitoring their assets, inventory thresholds were established as a baseline for reporting "unlocated" property. Prior to October 2003 the threshold for elementary schools and small centers was \$1,500; while thresholds of \$4,000, \$7,000 and \$15,000 were established for middle schools, senior high schools, and large adult education centers, respectively. Effective October 2003, this office, in conjunction with District ACCESS Operations, established a formula to calculate thresholds **that takes into account the total inventory value of a particular school/center, regardless of the type of school/center being audited.** The new threshold is based on **one-third of one percent (0.33%) of the original cost of the assets of the particular school/center being audited.** If the aggregate value of the unlocated items at any school/center was below this threshold, the school/center was reported as having "no unlocated" items. The District administration, however, requires follow up on all unlocated items.

### Procurement Credit Card Program

To determine compliance with the Procurement Credit Card Program Policies & Procedures Manual, a review of the procurement credit card records and procedures **currently in effect** was made at selected schools. The 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.

**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 the 32 schools from ACCESS Center 6. The audit period was either one or two fiscal years ended June 30, 2004, depending on the school being audited. The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; and (4) review of the Procurement Credit Card Program at three 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 29 of the 32 schools included in this report (Page 10).
  - **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 Leisure City Elementary, some invoices were paid late, and three cashed checks contained only one of the two required signatures. Many yearbooks remained unsold and the yearbook account had insufficient funds to pay the outstanding balance for the 2003-04 yearbook. Also, some yearbook records were not presented for audit, while others were incomplete. (Page 16).
- o At Laura C. Saunders Elementary, the financial records for the 2002-03 fiscal year were not presented for audit; therefore, we were not able to express an opinion on the financial statements for that year. Also, we were unable to determine whether potential revenues were realized for the 2003-04 Parents As First Teachers Program since no records were presented for audit. In addition, several invoices did not include acknowledgement of receipt, while some others were paid late. Finally, the checkbook running balance was not always maintained and there were some delays in remittances and posting of collections. (Page 33).
- o At Whispering Pines Elementary, sixteen official serialized receipt books were missing and the prenumbered forms inventory was incomplete (Page 42).
  - **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 10).

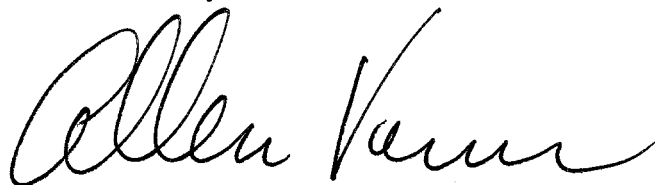
PROPERTY

- o A physical inventory of property items over \$1,000 indicated that all 32 schools in ACCESS 6 were in compliance with property procedures and there were “no unlocated” items. Approximately \$18 million was inventoried at these schools (Page 14). In addition, property losses reported through the Plant Security Report process show only 13 items valued at \$12,318 reported missing at seven schools (Page 15).

PROCUREMENT CREDIT CARD PROGRAM

- o A review of the Procurement Credit Card Program’s records and procedures at three schools disclosed that there was general compliance with the Procurement Credit Card Program Policies & Procedures Manual (Page 10).
- **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/or Reviewed by:

Ms. Maria T. Gonzalez, CPA  
 Ms. Teresita M. Rodriguez, CPA  
 Ms. Latosha Styles  
 Ms. Tamara Wain, CPA

Property Audits Supervised and Performed by:

Mr. Freddie Britt and Property Audits Staff

**MEMORANDUM**

**October 14, 2004  
WSY/#M50/2004-2005**

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

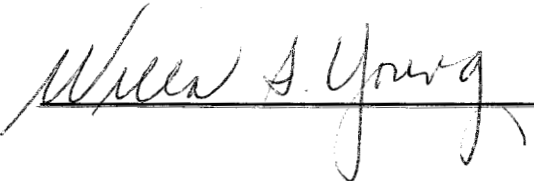
From: Willa S. Young, Associate Superintendent  
District ACCESS Centers

**SUBJECT: INTERNAL FUND AUDIT RESPONSES – SELECTED  
ACCESS CENTER 6 ELEMENTARY SCHOOLS**

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

- √ Leisure City K – 8 Center
- √ Laura Saunders Elementary School
- √ Whispering Pines Elementary School

I concur with the assistance that the ACCESS Center Assistant Superintendent plans to provide to the affected personnel at these schools. This office will continue the practice of monitoring the ongoing actions of ACCESS Center 6 and the schools to prevent and eliminate audit exceptions in internal funds.

  
\_\_\_\_\_  
WSY

WSY:pag  
Attachments

cc: Mr. Freddie Woodson



# MEMORANDUM

October 11, 2004  
FW/2004-05/#103  
305-246-5934

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

FROM: Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

SUBJECT: **RESPONSES TO THE 2002-2003 AND 2003-2004 AUDIT EXCEPTIONS  
FOR ELEMENTARY SCHOOLS**

Attached, please find the responses to the 2002-2003 and 2003-2004 internal audits conducted at Laura C. Saunders Elementary School, Whispering Pines Elementary School, and Leisure City K-8 Center prepared by each principal. ACCESS Center 6 staff has reviewed and supports the internal audit exception responses for these schools. Appropriate administrative actions, in conjunction with preventative strategies that are incorporated in the above-referenced schools' responses, when implemented, should eliminate a recurrence of audit exceptions in internal accounts management.

The support and assistance of the business director will ensure that each principal, school treasurer, and all affected personnel participate in the Money Matters Support Program. The business director will review, on a quarterly basis, the mini-audits from each school and will work closely with the principals and treasurers to monitor that appropriate procedures, policies, and rules are enforced.

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

 \_\_\_\_\_ FW

FW/kg

cc: Mr. Allen M. Vann  
Dr. Janice Cruse-Sanchez  
Ms. Adrienne Leal  
Mr. Carzell Morris

**ACCESS CENTER 6 ELEMENTARY SCHOOLS  
AREAS OF AUDIT FINDINGS**

School	Page No.	Total per School	INTERNAL FUNDS			
			Fin. Rec.	Disb.	Yrbk.	Other
Leisure City Elementary *	16	2		1	1	
Laura C. Saunders Elementary *	33	1	1			
Whispering Pines Elementary**	42	1				1
Air Base Elementary	50	None				
Bowman F. Ashe Elementary	53	None				
Avocado Elementary	56	None				
Bel-Aire Elementary	59	None				
Calusa Elementary	62	None				
Campbell Drive Elementary	65	None				
Caribbean Elementary	68	None				
W.A. Chapman Elementary	71	None				
Cutler Ridge Elementary	74	None				
Christina M. Eve Elementary	77	None				
Dante B. Fascell Elementary	80	None				
Florida City Elementary *	83	None				
Jack D. Gordon Elementary	86	None				
Gulfstream Elementary	89	None				
Oliver Hoover Elementary	92	None				
Kendale Lakes Elementary	95	None				
Miami Heights Elementary	98	None				
Naranja Elementary	101	None				
Claude Pepper Elementary	104	None				
Irving & Beatrice Peskoe Elementary	107	None				
Pike Lake Elementary	110	None				
Pine Villa Elementary	113	None				
Dr. Gilbert L. Porter Elementary**	116	None				
Redland Elementary	120	None				
Redondo Elementary	122	None				
South Miami Heights Elementary	125	None				
West Homestead Elementary	128	None				
Dr. Edward L. Whigham Elementary	131	None				
Winston Park Elementary**	134	None				
<b>TOTAL</b>		<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Notes**

- \* This school was identified as one of the schools in the School Improvement Zone initiative, effective August 18, 2004.
- \*\* Procurement Credit Card Program records and procedures were reviewed at this school.

**ACCESS CENTER 6 ELEMENTARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

**PRIOR AUDIT PERIOD  
2001-02**

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

**SCHOOL**

<p>Leisure City EI* (Page 16)</p>	<p><b>Disbursements</b></p> <ul style="list-style-type: none"> <li>- some late payments, delays ranged from 53 days to over three years</li> <li>- three cashed checks amounting to \$2,436, contained only one of the two required signatures</li> </ul> <p><b>Yearbook</b></p> <ul style="list-style-type: none"> <li>- at June 30, 2004, the yearbook invoice had an outstanding balance of \$1,727, when the yearbook account balance was zero. Purchase orders submitted for this balance included sales taxes of \$361</li> <li>- 63 yearbooks remained unsold</li> <li>- distribution reports and complimentary list for both years not presented for audit</li> <li>- winning bids not signed by principal or missing signature page</li> <li>- 2003-04 bid incomplete. Charges amounting to \$674 on the 2002-03 not supported</li> <li>- 2003-04 yearbook sales price not listed on the Approve Fee List</li> </ul>	<p><b>School Pictures</b></p> <ul style="list-style-type: none"> <li>- transfer of profit to Special Purpose account exceeded limit by \$1,716</li> <li>- excess resulted when class pictures payment posted to wrong account, and payment not included in profit calculation</li> <li>- not enough funds in Special Purpose account to transfer excess back to General Fund</li> <li>- school obtained authorization from ACCESS Center Assistant Superintendent to transfer 100% of profits from General Fund to Special Purpose; however, approval from the Associate Superintendent of School Operations not obtained.</li> <li>- invoices untimely paid; about one month</li> </ul> <p><b>Yearbook</b></p> <ul style="list-style-type: none"> <li>- yearbook invoice was \$7,027 while collections were only \$5,549</li> <li>- invoice had unpaid balance of \$1,727 as of January 2003</li> <li>- school sold only 232 of 450 yearbooks purchased</li> <li>- yearbook invoice obtained at request of auditor</li> <li>- some invoice charges could not be traced to bid or addenda</li> <li>- distribution report not presented for audit and monthly operating reports either incomplete or not presented for audit</li> <li>- official receipts used in-lieu of</li> </ul>
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\*same administration up to June 2003

**ACCESS CENTER 6 ELEMENTARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

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

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

<p>Leisure City (Continued)</p>		<ul style="list-style-type: none"> <li>- yearbook receipts</li> <li>- yearbook sales price not listed on Approved Fee List submitted to ACCESS Center office.</li> </ul> <p>Fund-raising Activities</p> <ul style="list-style-type: none"> <li>- difference of \$871 between potential sales of \$4,896 and deposits of \$4,025 for two candy sales conducted by same sponsor</li> <li>- discrepancies reportedly due to some students losing portions of candy and funds not turned in to cover losses; however, Certificates of Loss not presented for audit.</li> <li>- sales tax amounting to \$184 not paid to vendor or remitted directly to Florida Department of Revenue</li> </ul> <p>Procurement Credit Card</p> <ul style="list-style-type: none"> <li>- many invoices and packing slips did not include signatures of acknowledging receipt of goods/services, while few invoices not presented for audit.</li> </ul>
<p>Laura C. Saunders EI* (Page 33)</p>	<p>Financial Records</p> <ul style="list-style-type: none"> <li>- financial records for the 2002-03 fiscal year not presented for audit; therefore, opinion on financial statement not rendered</li> <li>- 2003-04 records for the Parents As First Teachers Program not presented for audit; therefore, unable to determine whether potential revenues were realized</li> <li>- delays in remittance and posting of collections</li> <li>- invoices did not include acknowledgement of receipt and several invoices paid late</li> <li>- checkbook running balance not always maintained</li> </ul>	<p>Payroll</p> <ul style="list-style-type: none"> <li>- daily paid employees reported one day present while out on leave</li> <li>- daily paid employees did not indicate presence on Daily Payroll Attendance Sheets but reported present on Final Roster</li> <li>- according to school administration, employees present</li> <li>- employee assigned to this school also works at another school;</li> </ul>

\*same administration during both audits

**ACCESS CENTER 6 ELEMENTARY SCHOOLS  
ANALYSIS OF CURRENT AND PRIOR FINDINGS**

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

**PRIOR AUDIT PERIOD  
2001-02**

**SCHOOL**

<p>Laura C. Saunders EI (Continued)</p>	<p>however, record of attendance for those days not maintained - attendance records obtained and verified at request of auditor - some leave cards not signed by principal/delegate</p>
<p>Whispering Pines EI (Page 42)</p>	<p>Sixteen official serialized receipt books missing and prenumbered forms inventory incomplete and contained errors.</p>
<p>Caribbean EI (Page 68)</p>	<p>None</p>
<p>Before/After School Care Program - several attendance rosters did not have attendance for days when school was open; also attendance not summarized - several small underpayments and overpayments - attempts to obtain payment for outstanding balances not documented - service period and student names not listed on receipts - registration cards did not indicate service periods, activity, or type of payment - several students receiving subsidized child care had eligibility notices expired and continued attending program and paying the reduced rate.</p>	<p>None</p>

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



PROPERTY SCHEDULES





**ELEMENTARY-- ACCESS CENTER 6 SCHOOLS  
CURRENT PROPERTY INVENTORY RESULTS  
(COMPARED TO PRIOR INVENTORY)**

School	CURRENT INVENTORY			PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items	No. of Unloc. Items	Dollar Value
Air Base Elementary	239	\$ 316,785	None	None	
Bowman F. Ashe Elementary	407	532,936	None	None	
Avocado Elementary	475	733,579	None	None	
Bel-Aire Elementary	434	585,073	None	None	
Calusa Elementary	211	293,271	None	None	
Campbell Drive Elementary	467	583,873	None	None	
Caribbean Elementary	558	834,362	None	None	
Dr. William A. Chapman Elementary	431	565,618	None	None	
Cutler Ridge Elementary	575	943,637	None	None	
Christina M. Eve Elementary	304	450,128	None	None	
Dante B. Fascell Elementary	491	660,614	None	None	
Florida City Elementary	467	577,194	None	1	\$ 3,416
Jack D. Gordon Elementary	443	681,627	None	None	
Gulfstream Elementary	445	610,202	None	None	
Oliver Hoover Elementary	504	696,423	None	None	
Kendale Lakes Elementary	360	477,807	None	None	
Leisure City Elementary	626	772,738	None	None	
Miami Heights Elementary	382	491,288	None	None	
Naranja Elementary	321	464,704	None	None	
Claude Pepper Elementary	304	445,408	None	None	
Irving & Beatrice Peskoe Elementary	372	600,152	None	None	
Pine Lake Elementary	313	539,651	None	None	
Pine Villa Elementary	352	450,648	None	None	
Dr. Gilbert L. Porter Elementary	402	531,570	None	None	
Redland Elementary	366	560,746	None	None	
Redondo Elementary	358	533,985	None	None	
Laura C. Saunders Elementary	453	626,712	None	None	
South Miami Heights Elementary	296	474,570	None	None	
West Homestead Elementary	495	607,957	None	None	
Dr. Edward L. Whigham Elementary	341	481,103	None	None	
Whispering Pines Elementary	320	505,675	None	None	
Winston Park Elementary	316	456,318	None	None	
<b>TOTAL</b>	<b>12,828</b>	<b>\$ 18,086,354</b>	<b>0</b>	<b>1</b>	<b>\$ 3,416</b>

**ELEMENTARY--ACCESS CENTER 6 SCHOOLS  
ANALYSIS OF PROPERTY LOSSES PER PLANT SECURITY REPORTS  
SINCE PRIOR PHYSICAL INVENTORY**

School	No. of Plant Security Reports	Total Items	Total Amount at Cost	CATEGORY (AT COST)				Total Depreciated Value
				Audio Visual	Computers	Radios	Other	
Air Base Elementary	1	1	\$ 1,671	\$ -	\$ 1,671	-	-	-
W. A. Chapman Elementary	1	1	649	-	649	-	-	583
Christina M. Eve Elementary	2	2	2,456	-	1,928	\$ 528	-	451
Gulfstream Elementary	1	1	765	-	765	-	-	676
Kendale Lakes Elementary	2	3	1,335	-	649	686	-	1,128
Pine Villa Elementary	1	2	2,847	-	-	-	\$ 2,847	1,434
South Miami Heights Elementary	2	3	2,595	-	2,595	-	-	1,046
<b>TOTAL</b>	<b>10</b>	<b>13</b>	<b>\$ 12,318</b>	<b>\$ -</b>	<b>\$ 8,257</b>	<b>\$ 1,214</b>	<b>\$ 2,847</b>	<b>\$ 5,318</b>

**Notes:**

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

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



LEISURE CITY 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: 14950 S. W. 288 Street, Homestead, Florida 33033

Date School Established: 1957

Grades: PK-8

Principals: Ms. Adrienne Wright (Through June 2003; presently at Cutler Ridge Elementary School)

Ms. Betty A. Thomas

Bookkeepers: Ms. Ingrid Batista (Through July 2003)

Ms. Roberta Mullis

After School Care Program Manager: Ms. Rosemary B. Campillo

After School Care Program Secretaries: Ms. Nidia Noa (Through August 2003)

Ms. Sharon Gilmore

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:				
Community Bank of Florida	--	--	\$5,378.43	
	--	--		\$8,553.13
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	11,559.84	
	Open-end	1.86		11,793.56
<b>TOTAL</b>			<b>\$16,938.27</b>	<b>\$20,346.69</b>

LEISURE CITY ELEMENTARY SCHOOL (Continued)

AUDIT EXCEPTIONS

Disbursements

1. During our review of financial records we noted the following discrepancies:
  - a. Our review of expenditures for the 2002-03 fiscal year disclosed some instances where payments were made late. Delays ranged from 53 days to over three years.
  - b. Three checks cashed by the bank, amounting to \$2,436, contained only one of the two required signatures; however, expenditures were proper.

Section 4-2 of the Manual of Internal Accounting and Section II, Chapter 5 of the *new Manual of Internal Fund Accounting* establish the procedures for making disbursements and also require that checks issued be signed by the principal or his/her designee and one clerical cosigner. We recommend compliance with these procedures and closer monitoring of this activity by the school administration.

Yearbook

2. Our review of the yearbook activity disclosed the following:
  - a. At June 30, 2004, the 2003-04 yearbook invoice had an outstanding balance of \$1,727, when the yearbook account balance was zero. A purchase order for \$1,727, which includes \$361 of sales taxes, has been submitted to the District for payment of this balance; however, the yearbook is a tax exempt activity.
  - b. Of the 203 yearbooks purchased during the 2003-04 fiscal year, 63 remained unsold.
  - c. The distribution reports for the 2002-03 and 2003-04 yearbooks were not presented for audit.
  - d. The winning bid for the 2003-04 yearbook was not signed by the principal, while the 2002-03 winning yearbook bid was missing the signature page. In addition, only two yearbook bids were presented for the 2002-2003 fiscal year.
  - e. Complimentary lists for both years were not presented for audit.
  - f. The 2003-04 winning yearbook bid was incomplete; therefore, we were unable to determine whether some of the charges on the invoice were appropriate. In addition, charges amounting to \$674 for the 2002-03 yearbooks could not be traced to the bid or to any addenda to the bid.
  - g. The 2003-04 yearbook sales price was not listed on the Approved Fee List submitted to the ACCESS Center for approval.

Section 7-12 of the Manual of Internal Accounting and Section IV, Chapter 6 of the *new Manual of Internal Fund Accounting* establish the procedures to conduct yearbook activity. We recommend compliance with these procedures. A similar item was discussed with the prior school administration during the prior audit.

LEISURE CITY 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.

Property and Payroll

There were no significant audit exceptions noted in our review of the property records. In addition, there was general adherence to payroll procedures.

REGION VI

SCHOOL - 2901 LEISURE CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
BAND ACTIVITY	1,009.20	360.75	1,331.55	38.40-	.00		
BAND RENTAL	128.70	.00	128.70	.00	.00		
MUSIC	1,137.90	360.75	1,460.25	38.40-	.00		
CLASSES AND CLUBS							
ART CLUB	120.20	50.00	95.76	.00	74.42		
CHEERLEADERS	43.80	.00	.00	.00	43.80		
YEARBOOK	1,295.88	8,262.56	9,887.44	90.00	561.00		
GIFTED	464.58	4,558.90	4,511.36	.00	512.12		
FUTURE EDUCATORS	.00	198.70	137.82	.00	61.68		
TV PRODUCTION CL	.00	305.90	105.00	90.00-	110.90		
FIRST GRADE	.00	4,406.45	3,612.59	62.98-	730.88		
SECOND GRADE	.00	2,525.50	2,575.58	4.60-	54.68-		
THIRD GRADE	40.50	1,848.50	1,897.00	.00	.00		
FOURTH GRADE	25.83	468.00	193.79	.00	299.24		
FIFTH GRADE	5.00	1,583.00	1,322.46	154.00	417.54		
SIXTH GRADE	.00	787.30	787.30	.00	.00		
ESE (EXCEP EDUC)	170.86	1,789.00	1,660.70	103.85-	195.31		
SEVENTH	626.57	827.00	1,256.28	.00	197.29		
EIGHTH	143.90	3,501.00	2,952.62	155.60-	536.68		
MUSIC CLUB	30.00	.00	30.00	.00	.00		
INTEREST CLUB 1	83.34	1,147.50	1,117.75	65.10-	48.01		
INTEREST CLUB 2	.00	146.50	141.80	.00	4.70		
KINDERGARTEN	101.00	2,635.05	2,621.58	.00	114.47		
CLASSES AND CLUBS	3,156.66	35,040.86	34,106.03	238.13-	3,853.36		
TRUST							
INTEREST CLUB 2	.00	8,224.23	7,888.90	13.93-	401.40		
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00		
DONATIONS	167.37	.00	.00	.00	167.37		
FIELD TRIPS	512.00	.00	506.50	5.50-	.00		
LIBRARY	406.37	2,567.53	2,051.66	694.86	1,617.10		
LOST&DAMAGE TEXT	.00	99.27	99.27	.00	.00		
SPECIAL PURPOSE	97.16	750.00	2,545.70	1,911.96	213.42		
UNCLAIMED STALE-	20.00	.00	20.00	36.50	36.50		
UNITED WAY	.00	854.85	854.85	.00	.00		
BOOK FAIR	.00	3,734.69	3,839.83	694.86-	.00		
PAPERBACKS - 1	263.59	.00	.00	263.59-	.00		
SCHOLARSHIP 20	.00	100.00	.00	.00	100.00		
DONATION TWO	288.47	.00	.00	.00	288.47		
GRANTS I	73.89	.00	.00	.00	73.89		
GRANTS II	.00	560.00	560.00	.00	.00		
TRUST	1,828.85	16,965.57	17,561.71	1,665.44	2,898.15		
INSTRUCTIONAL AIDS A							
ART-FEES I	.00	552.00	552.00	.00	.00		
BAND FEES	87.37	235.00	312.37	.00	10.00		
CHORUS	175.02	60.00	233.02	.00	.00		
COMPUTER FEES	.00	212.00	.00	.00	212.00		
SCIENCE FEES	.00	656.00	.00	.00	656.00		
INSTRUCTIONAL AIDS	260.39	1,715.00	1,097.39	.00	878.00		
GENERAL							
GENERAL MISCELLA	616.06	133.15	404.69	511.38	855.90		
CASH OVER & SHOR	.00	5.10-	.00	.00	5.10-		
INTEREST	.00	237.32	.00	.00	237.32		
SCHOOL PICTURES	.00	4,079.00	2,476.33	1,593.67-	9.00		
VENDING MACHINES	.00	804.89	.00	446.44-	358.45		
TRAVEL	.00	.00	210.00	.00	210.00-		
DONATIONS	.00	55.22	.00	.00	55.22		
GENERAL	616.06	5,304.48	3,091.02	1,528.73-	1,300.79		
INSTRUCTIONAL MATE	7,106.08	9,562.82	9,130.68	.00	7,538.22		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	45,212.25	45,212.25	.00	.00		
COMM SCHL-ACTIVI	766.96	1,513.00	1,950.03	139.82	469.75		
SUBSIDIZED CHILD	.00	66,148.84	66,148.84	.00	.00		
COMMUNITY SCHOOL	766.96	112,874.09	113,311.12	139.82	469.75		
TOTAL	14,872.90	181,823.57	179,758.20	.00	16,938.27		
CHECKING	5,378.43	INVESTMENTS	.00	SBMHF	11,559.84	TOTAL	16,938.27
		ACCOUNTS PAYABLE	.00		.00		



ACCESS CENTER VI

SCHOOL - 2901 LEISURE CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
<b>CLASSES AND CLUBS</b>					
ART CLUB	74.42	50.00	.00	.00	124.42
CHEERLEADERS	43.80	.00	.00	.00	43.80
YEARBOOK	561.00	3,670.00	81.36	357.80-	3,791.84
GIFTED	512.12	.00	.00	.00	512.12
FUTURE EDUCATORS	61.68	.00	.00	.00	61.68
TV PRODUCTION CL	110.90	.00	.00	.00	110.90
FIRST GRADE	730.88	799.12	1,530.00	.00	.00
SECOND GRADE	54.68-	.00	61.68-	7.00-	.00
FOURTH GRADE	299.24	.00	.00	.00	299.24
FIFTH GRADE	417.54	655.00	960.00	.00	112.54
ESE (EXCEP EDUC)	195.31	.00	.00	.00	195.31
SEVENTH	197.29	.00	.00	.00	197.29
EIGHTH	536.68	3,483.00	3,151.89	70.50-	797.29
INTEREST CLUB 1	48.01	1,678.00	1,018.62	83.24-	624.15
INTEREST CLUB 2	4.70	.00	58.63	401.40	347.47
KINDERGARTEN	114.47	.00	.00	.00	114.47
<b>CLASSES AND CLUBS</b>	<b>3,853.36</b>	<b>10,335.12</b>	<b>6,738.82</b>	<b>117.14-</b>	<b>7,332.52</b>
<b>TRUST</b>					
INTEREST CLUB 2	401.40	.00	.00	401.40-	.00
ADVANCE FOR CHAN	.00	75.00	75.00	.00	.00
DONATIONS	167.37	638.19	.00	388.19-	417.37
LIBRARY	1,617.10	4,095.27	3,949.07	17.00-	1,746.30
LOST&DAMAGE TEXT	.00	127.03	.00	.00	127.03
SPECIAL PURPOSE	213.42	200.36	1,373.60	1,731.56	771.74
UNCLAIMED STALE-	36.50	.00	36.50	92.00	92.00
UNITED WAY	.00	1,393.71	1,393.71	.00	.00
BOOK FAIR	.00	77.00	.00	77.00-	.00
SCHOLARSHIP 20	100.00	.00	.00	.00	100.00
DONATION TWO	288.47	.00	.00	.00	288.47
GRANTS 1	73.89	.00	.00	.00	73.89
<b>TRUST</b>	<b>2,898.15</b>	<b>6,606.56</b>	<b>6,827.88</b>	<b>939.97</b>	<b>3,616.80</b>
<b>INSTRUCTIONAL AIDS A</b>					
BAND FEES	10.00	150.00	.00	.00	160.00
COMPUTER FEES	212.00	.00	.00	.00	212.00
SCIENCE FEES	656.00	.00	.00	.00	656.00
<b>INSTRUCTIONAL AIDS</b>	<b>878.00</b>	<b>150.00</b>	<b>.00</b>	<b>.00</b>	<b>1,028.00</b>
<b>GENERAL</b>					
GENERAL MISCELLA	1,300.79	657.56	2,233.05	2,053.28	1,778.58
CASH OVER & SHOR	.00	.05-	.00	.00	.05-
INTEREST	.00	233.72	.00	.00	233.72
SCHOOL PICTURES	.00	5,632.00	3,470.23	2,161.77-	.00
VENDING MACHINES	.00	684.34	.00	684.34-	.00
<b>GENERAL</b>	<b>1,300.79</b>	<b>7,207.57</b>	<b>5,703.28</b>	<b>792.83-</b>	<b>2,012.25</b>
<b>INSTRUCTIONAL MATERI</b>					
FUND-9 INST. MAT	7,538.22	7,206.18	9,561.49	.00	5,182.91
<b>INSTRUCTIONAL MATE</b>	<b>7,538.22</b>	<b>7,206.18</b>	<b>9,561.49</b>	<b>.00</b>	<b>5,182.91</b>
<b>COMMUNITY SCHOOL</b>					
BEFORE/AFTER SCH	.00	56,018.20	55,988.20	30.00-	.00
COMM SCHL-ACTIVI	469.75	1,301.00	596.54	.00	1,174.21
SUBSIDIZED CHILD	.00	94,902.00	94,902.00	.00	.00
<b>COMMUNITY SCHOOL</b>	<b>469.75</b>	<b>152,221.20</b>	<b>151,486.74</b>	<b>30.00-</b>	<b>1,174.21</b>
<b>TOTAL</b>	<b>16,938.27</b>	<b>183,726.63</b>	<b>180,318.21</b>	<b>.00</b>	<b>20,346.69</b>

CHECKING 8,553.13 INVESTMENTS .00 SBMMF 11,793.56 TOTAL 20,346.69  
 ACCOUNTS PAYABLE .00

**MEMORANDUM**

**October 4, 2004**

**TO:** Mr. Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

**FROM:** Betty A. Thomas, Principal *BAT*  
Leisure City K-8 Center

**SUBJECT: RESPONSE TO THE INTERNAL FUNDS AUDIT FOR JULY 1, 2002  
THROUGH JUNE 30, 2004 FOR LEISURE CITY K-8 CENTER**

The purpose of this memorandum is to respond to the above mentioned audit periods for Leisure City K-8 Center. A meeting has been held with the assistant principals, the treasurer and the yearbook sponsor to share pertinent findings in the audit report. All applicable sections of the **new Manual of Internal Fund Accounting** have been reviewed with appropriate personnel at the school site.

Strategies and procedures have been implemented to ensure accountability and compliance as delineated in the **new Manual of Internal Fund Accounting**. I will monitor all internal fund accounts and utilize the attached identified strategies to avoid the recurrence of exceptions in the future.

I will seek assistance from the ACCESS Center 6 Business Director for added professional development to ensure compliance with established guidelines outlined in the manual. Should you have further questions, please feel free to contact me at your convenience.

cc: Dr. Janice Cruse-Sanchez

**Leisure City K-8 Center  
Ms. Betty A. Thomas  
Action Plan for the 2002-2003 & 2003- 2004 Audit Exceptions at  
Leisure City K – 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<p>1. <u>Disbursements</u></p> <p>a.</p>	<ul style="list-style-type: none"> <li>• The principal met with the treasurer and reviewed the audit findings and Section 4-2 of the <u>Manual of Internal Accounting</u> and Section II, Chapter 5 of the <u>new Manual of Internal Fund Accounting</u>. (October 2004)</li> <li>• The principal directed the treasurer to make payments in a timely manner.</li> <li>• The principal directed the treasurer to establish a log for outstanding invoices. The log will include the name of the vendor, invoice number, the amount due, due date, date of disbursement and the check number. (October 2004)</li> </ul>	<ul style="list-style-type: none"> <li>• On a weekly basis, the principal will review with the treasurer all outstanding invoices. The principal will check to ensure that the invoices are not past due. Discrepancies will be addressed immediately with the treasurer.</li> <li>• The principal, on a weekly basis, will meet with the treasurer to review all financial transactions to ensure timeliness of payments. Concerns will be addressed immediately.</li> <li>• The principal will review the log on a weekly basis to ensure that all payments were made in a timely manner. Concerns will be addressed immediately with the treasurer.</li> </ul>	<p>Principal Treasurer</p> <p>Principal Treasurer</p> <p>Principal Treasurer</p>

**Leisure City K-8 Center  
Ms. Betty A. Thomas  
Action Plan for the 2002-2003 & 2003- 2004 Audit Exceptions at  
Leisure City K – 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
<p>1. <u>Disbursements Continued</u></p> <p>a.</p>	<ul style="list-style-type: none"> <li>The principal directed the treasurer to inform her when payments are withheld. She further directed the treasurer to send a letter to the vendor explaining why the payment is being withheld and to note in the log that correspondence was sent to the vendor requesting needed information. (October 2004)</li> </ul>	<ul style="list-style-type: none"> <li>The principal will review the log on a weekly basis to ensure that invoices are being paid in a timely manner, and where necessary, a letter has been sent to the vendor. Areas of concern will be addressed immediately.</li> </ul>	Principal Treasurer
<p>1. <u>Disbursements</u></p> <p>b.</p>	<ul style="list-style-type: none"> <li>The principal directed the treasurer to present checks to her once a week for signature, except in cases of emergencies. She further instructed the treasurer to present all documentation for checks when requesting a signature. (October 2004)</li> </ul>	<ul style="list-style-type: none"> <li>The principal will sign checks once a week. She will check to ensure that the proper documentation is attached to the check. Further, if the treasurer needs a check signed in an emergency, the treasurer will attach a written explanation. Discrepancies will be addressed immediately.</li> </ul>	Principal Treasurer

**Leisure City K-8 Center  
Ms. Betty A. Thomas  
Action Plan for the 2002-2003 & 2003- 2004 Audit Exceptions at  
Leisure City K – 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Disbursements Continued</u> b.	<ul style="list-style-type: none"> <li>The principal directed the treasurer to present checks to her for a signature after the treasurer has signed the checks. (October 2004)</li> </ul>	<ul style="list-style-type: none"> <li>The principal will only sign checks that have the treasurer's signature affixed.</li> </ul>	Principal Treasurer
2. <u>Yearbook</u>	<p><i>The yearbook is not being produced for the 2004-2005 school year. In the event the yearbook is reinstated or the principal moves to a location with a yearbook, the following procedures would occur:</i></p> <ul style="list-style-type: none"> <li>The principal has directed the treasurer to write a letter requesting a refund for the tax that was submitted in error to the yearbook vendor. (October 2004)</li> <li>The principal would meet with the treasurer and the yearbook sponsor and review Section 7-12 of the <u>Manual of Internal Accounting</u> and Section IV, Chapter 6, of the <u>new Manual of Internal Fund Accounting</u>.</li> </ul>	<ul style="list-style-type: none"> <li>A letter has been mailed to the vendor requesting the refund of the tax that was paid in error. When received, it will be deposited in the school's account.</li> <li>The principal, on a periodic basis, would review the guidelines for yearbook procedures with appropriate staff. Areas of concern would be addressed.</li> <li>On a monthly basis, the principal would review, with the yearbook sponsor and the treasurer, the yearbook activity including the monthly operating reports to ensure that activities will cover the cost of the yearbook. If the principal had concerns, she would discuss strategies to increase sales with the yearbook sponsor.</li> </ul>	Principal Treasurer  Principal Yearbook Sponsor  Principal Yearbook Sponsor Treasurer

**Leisure City K-8 Center  
Ms. Betty A. Thomas  
Action Plan for the 2002-2003 & 2003- 2004 Audit Exceptions at  
Leisure City K – 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Yearbook Continued</u>	<ul style="list-style-type: none"> <li>• The principal would meet with the yearbook sponsor and the treasurer to review potential yearbook revenues and possible shortfalls on a monthly basis.</li> <li>• The principal would direct the yearbook sponsor to meet with her so that adjustments to the final bid could be made in the number of books if warranted.</li> <li>• The principal would direct the yearbook sponsor to complete all of the necessary paperwork for the final operating report, which would include the distribution list and the complimentary list. She would direct the sponsor to submit this report before the end of the school year.</li> </ul>	<ul style="list-style-type: none"> <li>• The principal would review the final operating report before signing the bid for the upcoming year. If all books were not sold the previous year, the principal would reduce the number of books in the bid for the current year. Areas of concern would be discussed with the yearbook sponsor.</li> <li>• The principal would review the bid for completeness before signing the final bid. In addition, she would ensure that there were at least three bids presented for her review. Errors would be corrected immediately.</li> </ul>	<p>Principal Yearbook Sponsor</p> <p>Principal Yearbook Sponsor</p>

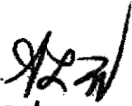
**Leisure City K-8 Center  
Ms. Betty A. Thomas  
Action Plan for the 2002-2003 & 2003- 2004 Audit Exceptions at  
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AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Yearbook Continued</u>	<ul style="list-style-type: none"> <li>The principal would direct the yearbook sponsor to solicit the three bids as required. In addition, she would direct the sponsor to obtain her signature after the committee makes the final selection of a vendor as per the guidelines. She would further direct the treasurer and the yearbook sponsor to file these documents for audit.</li> <li>The principal would direct the treasurer to include the yearbook price on the fee list and submit to the ACCESS Center for approval.</li> </ul>	<ul style="list-style-type: none"> <li>The principal would review the Approved Fee List before submitting the list to the ACCESS Center to ensure that all fees were included. Where discrepancies appear, she would submit an addendum to the ACCESS Center to add the missing fee.</li> </ul>	Principal Yearbook Sponsor Treasurer

**MEMORANDUM**

**October 5, 2004**

**TO:** Mr. Freddie L. Woodson, Assistant Superintendent  
ACCESS Center 6

**FROM:** Adrienne L. Wright, Principal   
Cutler Ridge Elementary School

**SUBJECT:** 2002-2003 – 2003-2004 LEISURE CITY K- 8 CENTER  
AUDIT EXCEPTION RESPONSE

Please be informed that the purpose of this memorandum is to provide a response to the 2002-2003 audit exceptions for Leisure City K-8 Center. As the former administrator, not on site during the 2003-2004 school year, this administrator has no capability or relevant knowledge of the cited exceptions that occurred under another administrator's tenure. However, as the administrator at Leisure City K-8 Center during the 2002-2003 school year, she would have reviewed and discussed with the treasurer and yearbook sponsor the audit report and Sections 7-12 of the Manual of Internal Accounting to ensure an understanding and compliance of all internal accounting procedures.

At the current school site, this administrator has made the decision to no longer sponsor a yearbook sale.

Corrective actions would have been taken by this administrator to address and remedy those areas cited as audit exceptions. Strategies would have also been developed and implemented to ensure compliance with the guidelines and procedures found in the Manual of Internal Accounting. This response would be reviewed with the appropriate staff to avoid future audit exceptions.

This former administrator would continue to take an active role in the implementation and monitoring of all internal fund activities. Continued utilization of the District Business Director and ACCESS Center 6 Business Director as added resources, will further help to ensure compliance with the guidelines found in the new Manual of Internal Fund Accounting.

Please find attached audit responses, which will clearly delineate those actions that will be taken to avoid future audit exceptions. If you have any questions and/or concerns regarding this matter, please contact this administrator at 305-235-4611. Your continued support and cooperation are greatly appreciated.

cc: Dr. Janice Cruse-Sanchez



**Adrienne Wright, Principal**  
**Cutler Ridge Elementary School**  
**Former Principal, Leisure City K-8 Center**  
**Action Plan for the 2002-2003 and 2003-2004 Audit Exceptions at**  
**Leisure City K- 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Disbursements</u> a.	<ul style="list-style-type: none"> <li>• The principal met with the treasurer at her present site and discussed the audit findings from her former site. She also reviewed Section II, Chapter 5 of the <u>new Manual of Internal Fund Accounting</u> with her present treasurer. (October 2004)</li> <li>• The principal directed the treasurer to pay all invoices and post to the MSAF system in a timely manner. She further directed the treasurer to print out the record of disbursements at the end of the business day each Friday and submit to the principal for review. (October 2004)</li> </ul>	<ul style="list-style-type: none"> <li>• The principal, on an ongoing basis, will meet with the treasurer to ensure that she is adhering to the guidelines as outlined in the manual. Areas of concern will be discussed immediately.</li> <li>• The principal will review with the treasurer all outstanding invoices on a weekly basis. She will check the log to ensure that the invoices are not past due. Discrepancies will be addressed immediately with the treasurer.</li> <li>• The principal will review the printout of transactions posted to the MSAF system daily to ensure that funds were posted in a timely manner. Discrepancies will be addressed and corrected immediately.</li> </ul>	Principal Treasurer  Principal Treasurer  Principal Treasurer

**Adrienne Wright, Principal**  
**Cutler Ridge Elementary School**  
**Former Principal, Leisure City K-8 Center**  
**Action Plan for the 2002-2003 and 2003-2004 Audit Exceptions at**  
**Leisure City K- 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
1. <u>Disbursements Continued</u> a.	<ul style="list-style-type: none"> <li>The principal established a system with her present treasurer that requires her to log all outstanding invoices and include the due date for payment. (October 2004)</li> </ul>		Principal Treasurer
1. <u>Disbursements Continued</u> b.	<ul style="list-style-type: none"> <li>The principal directed the treasurer at her present site to present checks to her for signing after the treasurer has signed the checks. (October 2004)</li> </ul>	<ul style="list-style-type: none"> <li>When checks are presented for signatures, the principal will check to ensure that all documentation is attached and the treasurer has signed the check. The principal will return to the treasurer any checks that do not bear the treasurer's signature. She will sign the checks only after the treasurer has signed.</li> <li>On a monthly basis, when checks are returned from the bank, the principal will open the bank statement and check to ensure that all returned checks have the two required signatures. Discrepancies will be discussed with the treasurer immediately.</li> </ul>	Principal Treasurer

**Adrienne Wright, Principal**  
**Cutler Ridge Elementary School**  
**Former Principal, Leisure City K-8 Center**  
**Action Plan for the 2002-2003 and 2003-2004 Audit Exceptions at**  
**Leisure City K- 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. Yearbook	<p><i>The principal does not have a yearbook at her present site. However, if she is placed at a school with a yearbook, or if she resumes the yearbook at this school, she will ensure that the following occurs:</i></p> <ul style="list-style-type: none"> <li>The principal would review Section IV, Chapter 6 of the <u>new Manual of Internal Fund Accounting</u> with appropriate staff before she reinstates the yearbook at her present site. If she is assigned to a site with a yearbook, she would review the guidelines with that staff.</li> <li>The principal would direct the yearbook sponsor to monitor the yearbook activities to prevent a shortfall in the yearbook account.</li> <li>The principal would direct the treasurer and the yearbook sponsor to review the tax-exempt rule as stated in the manual. If taxes were submitted to the vendor in error, the treasurer would be directed to request a refund in writing.</li> </ul>	<ul style="list-style-type: none"> <li>Prior to reinstating the yearbook, the principal would meet with the appropriate staff members to ensure that they understand the procedures as outlined in the manual.</li> <li>On a monthly basis, the principal would review with the treasurer the yearbook operating reports to ensure that there were sufficient funds being collected to cover all yearbook expenses. If problems were noted, immediate corrective action would be taken.</li> <li>When the refund check is received from the vendor, it would be deposited in the yearbook account.</li> </ul>	Principal Yearbook Sponsor Treasurer  Principal Yearbook Sponsor Treasurer  Principal Treasurer Yearbook Sponsor

**Adrienne Wright, Principal  
Cutler Ridge Elementary School  
Former Principal, Leisure City K-8 Center  
Action Plan for the 2002-2003 and 2003-2004 Audit Exceptions at  
Leisure City K- 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Yearbook</u>	<ul style="list-style-type: none"> <li>• The principal would direct the yearbook sponsor to solicit three (3) bids for yearbook, complete the bids, and present the winning bid for her signature. She would direct the treasurer to file all bids for audit.</li> <li>• The principal would direct the yearbook sponsor to reduce the number of books based on the previous year's sales</li> <li>• The principal would require the yearbook sponsor to present a complimentary list to her along with the final operating report.</li> </ul>	<ul style="list-style-type: none"> <li>• The principal would direct the yearbook sponsor to review the previous year's bid and final operating report with her to determine the number of books to place in the bid. This would prevent a large number of unsold books at the end of the year.</li> <li>• The principal would review the final operating reports with the yearbook sponsor and the treasurer to ensure that all documentation, including a signed complimentary list is attached.</li> </ul>	Principal Yearbook Sponsor

**Adrienne Wright, Principal**  
**Cutler Ridge Elementary School**  
**Former Principal, Leisure City K-8 Center**  
**Action Plan for the 2002-2003 and 2003-2004 Audit Exceptions at**  
**Leisure City K- 8 Center**

AUDIT EXCEPTIONS(S)	AUDIT RESPONSES		PERSON(S) RESPONSIBLE
	IMMEDIATE CORRECTIVE ACTIONS	PREVENTATIVE MONITORING STRATEGIES	
2. <u>Yearbook</u>	<ul style="list-style-type: none"> <li>The principal would direct the treasurer to include the price of the yearbook on the Approved Fee list before submitting the list to the ACCESS Center.</li> </ul>	<ul style="list-style-type: none"> <li>If yearbooks were to be sold for a given school year, the principal would check that the price of the yearbook has been included on the Approved Fee List before submitting it to the ACCESS Center for approval. If this fee were omitted, it would be added and returned for approval immediately.</li> </ul>	

LAURA C. SAUNDERS 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: 505 S. W. 8 Street, Homestead, Florida 33030

Date School Established: 1952

Grades: PK-5

Principal During Audit Period: Ms. Georgina Palomo (Through June 2004; presently at Calusa Elementary School)

Current Principal: Dr. Grace Nebb

Bookkeepers: Ms. JoAnne Roth (Through December 2003)  
 (Position vacant through April 2004)  
 Ms. Kimberly Harris

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	6/30/03	6/30/04
Checking Account:			
First National Bank of South Florida	0.05	\$ 2,439.75	
	0.05		\$ 9,318.29
Investment:			
First National Bank of South Florida	1.25	985.26	
	1.00		995.79
<b>TOTAL</b>		<u>\$ 3,425.01</u>	<u>\$10,314.08</u>

LAURA C. SAUNDERS ELEMENTARY SCHOOL (Continued)

AUDIT EXCEPTION

Financial Records

1. Our review of financial records disclosed the following discrepancies:
  - a. The financial records for the 2002-03 fiscal year were not presented for audit.
  - b. During the 2003-04 fiscal year the school collected \$3,597 for the Parents As First Teachers Program (a child care program); however, we were unable to determine whether potential revenues were realized since no records for this program were presented for audit.
  - c. We noted delays in the remittances of collections and posting of deposits to the MSAF (accounting) system ranging from 5 to 54 days.
  - d. Several invoices did not include the signature of the person acknowledging that goods or services, as specified, had been received and that payment was in order; however, expenditures were proper. Also, several invoices were paid late; delays ranged from one to two months.
  - e. The checkbook running balance was not maintained from March to June 2004.

Sections 3-1, 3-3, 4-1, 4-2 and 8-1 of the Manual of Internal Accounting and Section II, Chapters 2,3 & 4, Section V Chapter 2 of the new Manual of Internal Fund Accounting establish the procedures for properly receipting and depositing collections, disbursing funds, acknowledging receipt of goods and services and require that all records and reports be retained for audit. We recommend compliance with established procedures.

OTHER COMMENTS

Internal Funds

Because the financial records for the 2002-03 fiscal year were not available for audit we are unable to express, and we do not express, an opinion on the financial statements of Laura C. Saunders Elementary School's Internal Funds for the 2002-03 fiscal year.

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. 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.

Property and Payroll

There were no significant audit exceptions noted in our review of the property records. In addition, there was general adherence to payroll procedures.

REGION VI

SCHOOL - 2941 LAURA C. SAUNDERS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	150.47	.00	.00	.00	150.47		
SECOND GRADE	167.32	.00	.00	.00	167.32		
THIRD GRADE	1,085.50	.00	.00	.00	1,085.50		
FOURTH GRADE	252.53	3,327.00	3,470.25	.00	109.28		
FIFTH GRADE	36.22	.00	.00	.00	36.22		
PRE-KINDER	185.48	.00	.00	.00	185.48		
CLASSES AND CLUBS	1,877.52	3,327.00	3,470.25	.00	1,734.27		
TRUST							
DONATIONS	114.51	.00	.00	16.96-	97.55		
FIELD TRIPS	993.00	4,237.55	4,795.76	.00	434.79		
LIBRARY	32.29	142.60	35.10	24.86	164.65		
LOST&DAMAGE TEXT	.00	14.00	14.00	.00	.00		
SPECIAL PURPOSE	.63	1,058.75	1,908.57	849.19	.00		
UNITED WAY	.00	1,213.00	1,213.00	.00	.00		
VANDALISM	395.25	.00	394.31	98.49-	97.55-		
DONATION TWO	.00	3,450.00	3,182.71	.00	267.29		
GRANTS 1	24.86	.00	.00	24.86-	.00		
TRUST	1,560.54	10,115.90	11,543.45	733.74	866.73		
GENERAL							
GENERAL MISCELLA	595.33	578.42	2,996.32	115.45	1,707.12-		
INTEREST	.00	50.67	.00	.00	50.67		
SCHOOL PICTURES	.00	4,487.00	2,849.63	849.19-	788.18		
DONATIONS	.00	2,159.17	1,212.42	.00	946.75		
GENERAL	595.33	7,275.26	7,058.37	733.74-	78.48		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,606.98	8,684.87	10,546.32	.00	745.53		
INSTRUCTIONAL MATE	2,606.98	8,684.87	10,546.32	.00	745.53		
TOTAL	6,640.37	29,403.03	32,618.39	.00	3,425.01		
CHECKING	2,439.75	INVESTMENTS	985.26	SBMMF	.00	TOTAL	3,425.01
			ACCOUNTS PAYABLE		.00		



ACCESS CENTER VI

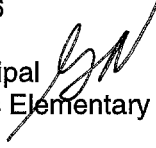
SCHOOL - 2941 LAURA C. SAUNDERS ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
<b>CLASSES AND CLUBS</b>					
ART CLUB	150.47	.00	.00	.00	150.47
SECOND GRADE	167.32	188.00	.00	.00	355.32
THIRD GRADE	1,085.50	625.00	625.00	.00	1,085.50
FOURTH GRADE	109.28	3,591.00	3,580.50	.00	119.78
FIFTH GRADE	36.22	.00	.00	.00	36.22
KINDERGARTEN	.00	210.00	.00	.00	210.00
PRE-KINDER	185.48	.00	.00	.00	185.48
<b>CLASSES AND CLUBS</b>	<b>1,734.27</b>	<b>4,614.00</b>	<b>4,205.50</b>	<b>.00</b>	<b>2,142.77</b>
<b>TRUST</b>					
DONATIONS	97.55	60.26	.00	97.55-	60.26
FIELD TRIPS	434.79	5.00	8.00-	8.00-	439.79
LIBRARY	164.65	60.74	8.00	.00	217.39
LOST&DAMAGE TEXT	.00	35.25	.00	.00	35.25
SPECIAL PURPOSE	.00	.00	180.85	403.88	223.03
UNCLAIMED STALE-	.00	.00	.00	22.00	22.00
UNITED WAY	.00	943.18	943.18	.00	.00
VANDALISM	97.55-	.00	.00	97.55	.00
DONATION TWO	267.29	1,316.00	896.79	.00	686.50
<b>TRUST</b>	<b>866.73</b>	<b>2,420.43</b>	<b>2,020.82</b>	<b>417.88</b>	<b>1,684.22</b>
<b>GENERAL</b>					
GENERAL MISCELLA	78.48	2,462.05	3,134.34	.00	593.81-
INTEREST	.00	31.55	.00	.00	31.55
SCHOOL PICTURES	.00	4,328.00	2,698.48	417.88-	1,211.64
DONATIONS	.00	60.01	.00	.00	60.01
<b>GENERAL</b>	<b>78.48</b>	<b>6,881.61</b>	<b>5,832.82</b>	<b>417.88-</b>	<b>709.39</b>
<b>INSTRUCTIONAL MATERI</b>					
FUND-9 INST. MAT	745.53	16,991.89	14,518.72	.00	3,218.70
<b>INSTRUCTIONAL MATE</b>	<b>745.53</b>	<b>16,991.89</b>	<b>14,518.72</b>	<b>.00</b>	<b>3,218.70</b>
<b>COMMUNITY SCHOOL</b>					
PRE-K EARLY INTE	.00	1,038.00	1,038.00	.00	.00
SUBSIDIZED CHILD	.00	2,559.00	.00	.00	2,559.00
<b>COMMUNITY SCHOOL</b>	<b>.00</b>	<b>3,597.00</b>	<b>1,038.00</b>	<b>.00</b>	<b>2,559.00</b>
<b>TOTAL</b>	<b>3,425.01</b>	<b>34,504.93</b>	<b>27,615.86</b>	<b>.00</b>	<b>10,314.08</b>
<b>CHECKING 9,318.29 INVESTMENTS 995.79 SBMMF</b>					
			<b>ACCOUNTS PAYABLE</b>	<b>.00</b>	<b>TOTAL 10,314.08</b>
				<b>.00</b>	

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

**October 5, 2004**

**TO:** Mr. Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

**FROM:** Grace Nebb, Principal   
Laura C. Saunders 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 Laura C. Saunders 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 3-1, 3-3, 4-1, 4-2 and 8-1 and the **new** Manual of Internal Fund Accounting, Sections II, Chapters 2, 3 and 4, Section V Chapter 2. As well, the bookkeeper received a memorandum from this administrator outlining preventive procedures that will be implemented immediately.

Careful monitoring of the internal fund accounts and areas of financial records will avoid future audit exceptions and will ensure compliance with established procedures.

Financial Records

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

- As of the 2004-2005 school year, The Parents As First Teachers Program (a child care program) is no longer in operation at Laura C. Saunders Elementary School.
- The principal directed the bookkeeper to document all collections and to properly maintain and file records if future programs of this nature are implemented at the school.
- The principal has established a secure area in the office for all financial records. Further, she has directed the bookkeeper to ensure that all internal fund records are properly filed, labeled, and locked in this identified secure area in the office. (October 2004)
- The principal directed the bookkeeper to stamp all goods received with a "goods received" stamp. She further directed the bookkeeper to ensure that all persons receiving goods and/or services acknowledge receipt with a signature. (October 2004)
- The principal directed the bookkeeper to pay invoices in a timely manner. (October 2004)
- The principal directed the bookkeeper to withhold payment on invoices that do not have the proper documentation. She further directed the bookkeeper to send written correspondence to the vendor if the original invoice is not submitted and to do so within the stated period of time in order to avoid late payments.

- The principal directed the bookkeeper to remit and post deposits to the MSAF system in a timely manner. (October 2004)
- The principal directed the bookkeeper to ensure that the checkbook running balance is properly maintained at all times. (October 2004)

The following preventative strategies have been implemented at the school site and will be closely monitored by the principal:

- Periodically, the principal will visually check the area where financial records are being stored to ensure that this area is secured at all times and that no unauthorized persons are entering the area. If she has concerns, she will discuss this with the bookkeeper and with any unauthorized person (s) entering the area.
- Monthly, the principal will conduct a “mini self audit” to ensure that all financial records are available and that they are in good order and will be ready for presentation when the auditor arrives.
- On a daily basis, the principal will review the Daily Input Activity Report with the bookkeeper to ensure timely and accurate posting of deposits to the MSAF system. Discrepancies will be addressed immediately.
- On a monthly basis, the principal will review with the bookkeeper the MSAF account balances and the checkbook balance to ensure that the running checkbook has been maintained and that it reconciles to the MSAF screen. Discrepancies will be addressed immediately.
- In order for the auditor to determine the potential for any program at the school, the principal on a monthly basis will sit with the appropriate staff member (s) to check that proper record keeping is occurring and all documentation is being filed for audit. Problems will be corrected immediately if noted.
- On a monthly basis, the principal will review with the bookkeeper all outstanding invoices. The principal will check: that the due date has not passed, that the signature of the person receiving the goods or services is affixed, the invoice has been stamped with the “receipt of goods” stamp, and any other pertinent information relating to the invoice is attached. If the original invoice has not been received, the principal, during this review, will check that the bookkeeper has a copy of the correspondence that she sent to the vendor requesting the original invoice. When all documentation is presented and is accurate, the principal will sign the check to pay the invoice. Discrepancies will be addressed immediately.

Active monitoring of internal funds accounts and school-site procedures will be ongoing throughout the school year to prevent future audit exceptions in internal accounting. The principal will avail herself to the assistance of the ACCESS Center 6 Business Director to ensure that she complies with the internal funds guidelines as stated in the new Manual of Internal Fund Accounting.

If there are any questions, you may contact this administrator at 305-247-3933.

cc: Dr. Janice Cruse-Sanchez

**MEMORANDUM**

**October 4, 2004**

TO: Mr. Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

FROM: Georgina Palomo, Principal *G.P.*  
Calusa Elementary School

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

At her new school, this principal discussed the results of the July 1, 2002 through June 30, 2004 audit findings with the current bookkeeper and reviewed the guidelines and procedures as stated in the Manual of Internal Accounting Sections 3-1, 3-3, 4-1, 4-2, and 8-1 and the **new Manual of Internal Fund Accounting** Section II, Chapters 2, 3, and 4, Section V, Chapter 2 .

This principal will continue to monitor the internal funds at her present location to avoid audit exceptions in the areas cited and in all areas of internal funds in the future. Strategies have been implemented to ensure compliance to all guidelines as cited in the **new Manual of Internal Fund Accounting**.

Financial Records

The following procedures have been implemented as corrective actions by this administrator and fully reviewed with the bookkeeper at her present site to avoid audit exceptions in the cited areas and all other areas of internal funds.

- The principal discussed the audit exceptions with the appropriate staff and reviewed Section V, Chapter 2 of the **new Manual of Internal Fund Accounting**. (October 2004)
- The principal directed the bookkeeper to maintain all internal fund records and reports in locked vault in the closet located in the bookkeeper's office, until the financial records are audited and maintained for additional years. In addition, the principal has requested that the closet be re-keyed. (October 2004)
- The principal directed the bookkeeper to follow proper procedures when receipting and posting funds. She further instructed her to post collections to the MSAF system on a daily basis. (October 2004)
- The principal directed the bookkeeper to stamp "goods received" on all invoices and acquire appropriate signatures. (October 2004)
- The principal directed the bookkeeper to maintain the checkbook running balance and post to the MSAF system daily. (October 2004)

- The principal directed the treasurer to sign all checks before presenting them to her for a second signature. The principal directed the bookkeeper to place "sign here" indicators on each check/receipt at the signature line. (October 2004)
- The principal directed the bookkeeper to create a log of outstanding invoices, which includes the vendor, the amount, the stamped receipt of goods with the name of the person receiving the goods, and the due date of the invoice. (October 2004)
- The principal directed the bookkeeper to pay all invoices on or before the due date. (October 2004)

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

- The principal, on a periodic basis will review the procedures in the internal fund manual with the bookkeeper as they relate to financial records. If concerns arise during the discussions, the principal will seek clarification immediately.
- Once the area is re-keyed, the principal will limit the number of people with access to the vault.
- Periodically, the principal will visually check the area where the financial records are stored to ensure that the area is secure and that no unauthorized persons are visiting the area. Problems and concerns will be addressed immediately with the bookkeeper and the unauthorized persons.
- On a daily basis, the principal will sit with the bookkeeper and review the MSAF printout and the checkbook entries. She will check that all funds have been posted to the MSAF system, the checkbook has been reconciled, and the running checkbook balance is accurate. Discrepancies will be addressed immediately.
- Daily, 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 immediately addressed.
- On a weekly basis, the principal will review the invoice log with the bookkeeper. She will check that the original invoice is included and all required documentation is entered in the log and attached. She will check to ensure that the invoice is not late and that the bookkeeper is prepared to pay the invoice before the due date. The principal will ensure that the bookkeeper has corresponded with the vendor if the original invoice is not presented during the review. All areas of concern will be addressed immediately.
- The principal will review all checks when presented to her for signature. She will not sign any check unless the bookkeeper has signed the check and all of the proper documentation is attached. Further, she will check to see if the bookkeeper placed the "sign here" sticker at the signature line. Any unsigned check will be returned to the bookkeeper for her signature. A discussion will be held with the bookkeeper if a problem exists.

- When the monthly bank statement arrives, the principal will open the statement and review the returned checks to ensure that all returned checks have two signatures as required. Problems will be addressed immediately with the bookkeeper.

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 305-385-0591.

cc: Dr. Janice Cruse-Sanchez

WHISPERING PINES 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: 18929 S. W. 89 Road, Miami, Florida 33157

Date School Established: 1967

Grades: PK-5

Principal During Audit Period: Ms. Ruth Alperin (Through July 2004; presently at Jack D. Gordon Elementary School)

Current Principal: Mr. W.J. Roberson, II

Bookkeepers: Ms. Johanna Herzon (Through July 2003)  
 Ms. Sabrina Wetherington

After School Care Program Manager: Ms. Kadie Kissoonlal (Through July 2003)

After School Care Program Secretaries: Ms. Sabrina Wetherington (Through July 2003)  
 Ms. Panee Chuechunklin

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:				
Bank of America, N.A.	--	0.19	\$(805.64)*	
	--	0.10		\$5,060.55
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	22,916.81	
	Open-end	1.86		18,305.96
TOTAL			<u>\$22,111.17</u>	<u>\$23,366.51</u>

\*Bank account was not overdrawn

## WHISPERING PINES ELEMENTARY SCHOOL (Continued)

### AUDIT EXCEPTION

#### Inventory of Prenumbered Forms

1. Our review of the Inventory of Prenumbered Forms for both years disclosed that sixteen official serialized receipt books were missing and no Certificate of Loss was presented for audit. In addition, the inventory for the 2003-04 fiscal year was incomplete and contained some errors. Sections 6-3 and 8-1 of the Manual of Internal Accounting and Section V, Chapter 2 of the **new** Manual of Internal Fund Accounting require an accurate inventory of used and unused forms at the end of each fiscal year and that prenumbered forms be retained for audit. We recommend compliance with the established procedures and better control over the prenumbered forms.

### 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, Property, and Payroll

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



REGION VI SBM

SCHOOL - 5951 WHISPERING PINES ELEME

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
FUTURE EDUCATORS	13.20	.00	.00	.00	13.20		
SAFETY PATROL	22.70-	.00	.00	.00	22.70-		
KINDERGARTEN	556.37	682.00	551.72	.00	686.65		
CLASSES AND CLUBS	546.87	682.00	551.72	.00	677.15		
TRUST							
DONATIONS	32.81	960.22	44.47	.00	948.56		
FIELD TRIPS	2,173.99	16,370.25	16,172.26	.00	2,371.98		
LIBRARY	583.05	1,344.33	1,485.35	.00	442.03		
LOST&DAMAGE TEXT	.00	57.99	.00	.00	57.99		
SPECIAL PURPOSE	2,972.27	112.42	4,586.91	2,769.65	1,267.43		
UNITED WAY	.00	1,210.00	1,210.00	.00	.00		
RED RIBBON DAY	205.87	50.00	.00	.00	255.87		
REGION ACTIVITIE	1,489.22	9,091.56	10,062.31	1,762.25	2,280.72		
REGION ACTIVITIE	4,953.00	588.00	4,634.30	906.70-	.00		
REGION ACTIVITIE	35.55	630.00	.00	665.55-	.00		
TRUST	12,445.76	30,414.77	38,195.60	2,959.65	7,624.58		
GENERAL							
GENERAL MISCELLA	2,932.38	35.00	3,522.76	.00	555.38-		
INTEREST	.00	566.82	.00	.00	566.82		
SCHOOL PICTURES	.00	13,032.00	8,143.34	2,444.33-	2,444.33		
VENDING MACHINES	.00	15.32	.00	15.32-	.00		
DONATIONS	.00	2,534.57	.00	500.00-	2,034.57		
MEMORY BOOKS	.00	5,047.84	4,190.23	.00	857.61		
GENERAL	2,932.38	21,231.55	15,856.33	2,959.65-	5,347.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,029.56	11,283.72	10,901.50	.00	4,411.78		
INSTRUCTIONAL MATE	4,029.56	11,283.72	10,901.50	.00	4,411.78		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	225,846.40	225,846.40	.00	.00		
COMM SCH CLASS F	.00	5,485.00	5,485.00	.00	.00		
COMM SCHL-FIELD	1,463.10	.00	277.00	.00	1,186.10		
COMM SCHL-ACTIVI	7,344.84	2,410.00	6,891.23	.00	2,863.61		
PRE-K FEES	.00	84,469.63	84,469.63	.00	.00		
SUBSIDIZED CHILD	.00	22,780.00	22,780.00	.00	.00		
COMMUNITY SCHOOL	8,807.94	340,991.03	345,749.26	.00	4,049.71		
TOTAL	28,762.51	404,603.07	411,254.41	.00	22,111.17		
CHECKING	805.64-	INVESTMENTS	.00	SBMMF	22,916.81	TOTAL	22,111.17
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI


SCHOOL - 5951 WHISPERING PINES ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUTURE EDUCATORS	13.20	.00	.00	.00	13.20	
SAFETY PATROL	22.70-	.00	.00	22.70	.00	
KINDERGARTEN	686.65	1,032.00	801.90	.00	916.75	
CLASSES AND CLUBS	677.15	1,032.00	801.90	22.70	929.95	
TRUST						
DONATIONS	948.56	234.50	1,127.43	.00	55.63	
FIELD TRIPS	2,371.98	17,924.77	16,150.00	.00	4,146.75	
LIBRARY	442.03	825.78	154.11	21.95-	1,091.75	
LOST&DAMAGE TEXT	57.99	.00	57.99	.00	.00	
SPECIAL EVENTS	.00	2,627.30	2,479.58	.00	147.72	
SPECIAL PURPOSE	1,267.43	1,349.81	4,254.01	1,829.16	192.39	
UNCLAIMED STALE-	.00	.00	.00	21.95	21.95	
UNITED WAY	.00	1,259.00	1,259.00	.00	.00	
RED RIBBON DAY	255.87	25.00	.00	.00	280.87	
DONATION TWO	.00	140.97	140.97	.00	.00	
REGION ACTIVITIE	2,280.72	12,385.00	13,217.18	.00	1,448.54	
TRUST	7,624.58	36,772.13	38,840.27	1,829.16	7,385.60	
GENERAL						
GENERAL MISCELLA	5,347.95	81.50	5,415.47	22.70-	8.72-	
INTEREST	.00	411.95	.00	.00	411.95	
SCHOOL PICTURES	.00	14,070.00	8,810.18	1,829.16-	3,430.66	
OFFICE SUPPLY	.00	.00	32.99	.00	32.99-	
DONATIONS	.00	.00	25.00	.00	25.00-	
MEMORY BOOKS	.00	5,663.69	5,115.69	.00	548.00	
GENERAL	5,347.95	20,227.14	19,399.33	1,851.86-	4,323.90	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	4,411.78	13,711.00	11,603.06	.00	6,519.72	
INSTRUCTIONAL MATE	4,411.78	13,711.00	11,603.06	.00	6,519.72	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	231,425.89	231,425.89	.00	.00	
COMM SCH CLASS F	.00	6,766.00	6,766.00	.00	.00	
COMM SCHL-FIELD	1,186.10	.00	.00	.00	1,186.10	
COMM SCHL-ACTIVI	2,863.61	2,666.00	2,508.37	.00	3,021.24	
PRE-K FEES	.00	88,474.20	88,474.20	.00	.00	
SUBSIDIZED CHILD	.00	30,139.60	30,139.60	.00	.00	
COMMUNITY SCHOOL	4,049.71	359,471.69	359,314.06	.00	4,207.34	
TOTAL	22,111.17	431,213.96	429,958.62	.00	23,366.51	
CHECKING	5,060.55	INVESTMENTS	.00 SBMMF	18,305.96	TOTAL	23,366.51
			ACCOUNTS PAYABLE	.00		

## MEMORANDUM

October 5, 2004

TO: Freddie Woodson, Assistant Superintendent  
ACCESS Center 6

FROM: W.J. Roberson II, Principal   
Whispering Pines 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 Whispering Pines 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 6-3 and 8-1 of the Manual of Internal Accounting and Section V, Chapter 2 of the new Manual of Internal Fund Accounting require an accurate inventory of used and unused forms at the end of each fiscal year and that pre-numbered forms be retained for audit.

The principal will closely monitor the activities at the school to ensure compliance with the established procedures and ensure control over the pre-numbered forms. In order to prevent an audit exception in this area and any other areas of financial management, he will closely monitor and ensure compliance to all internal fund guidelines in the future.

### Inventory of Pre-numbered Forms

The principal has implemented the following new procedures as corrective actions to address and remedy the areas cited as audit exceptions:

- The principal will assist the bookkeeper in a training session for all staff members on the proper procedures to follow when handling receipt books and pre-numbered forms. (October 2004)
- The principal directed the bookkeeper to use the official Miami-Dade County Public Schools (M-DCPS) log forms for signing out and signing in of all receipt books. (October 2004)
- The principal directed the bookkeeper to complete Certificate of Loss forms and have staff members sign them when they fail to return receipt books or other pre-numbered forms that cannot be accounted for. (October 2004)
- The principal directed the bookkeeper to collect official receipt books from staff members at the end of each activity. If the activity is ongoing, he directed her to have the staff member present the official receipt book each month for review until the activity is completed. (October 2004)

- At the end of an activity that used pre-numbered forms, the principal directed the bookkeeper to account for all of the forms. If forms are missing, he directed the bookkeeper to have the staff member complete a Certificate of Loss form immediately. (October 2004)
- The principal directed the treasurer to collect all receipt books that have been issued to staff members at the end of the year and file in a secure location for audit. The bookkeeper was directed to have the staff member complete a Certificate of Loss form if the receipt book is not returned. (October 2004)

The following preventative actions have been implemented and will be carefully monitored by the principal:

- The principal will ensure that each employee who attends the meeting sign-in indicating that they were trained in the proper procedures to follow when handling pre-numbered forms. The sign-in sheet will be filed if needed in case of discussions with an employee.
- In order to ensure that all receipts are accounted for at the end of the year, on a monthly basis, the principal will review with the bookkeeper the pre-numbered form sign in/sign out log.
- On a monthly basis, the principal will check with the bookkeeper to ensure that she has accounted for all receipt books that she issued to staff members. An attempt will be made to locate any receipts books not accounted for. Staff members will complete a Certificate of Loss form immediately for any lost or misplaced receipt book. In addition, at the end of an activity, the principal will check to ensure that the bookkeeper has collected the receipt book.
- Before the teachers leave school in June, the principal will sit with the bookkeeper and account for all pre-numbered forms including receipt books. He will reconcile these to the Certificate of Loss forms. If forms or receipts books are missing at this time, he will immediately check the log to see to whom the receipt book was issued. After a meeting with the staff member, he will have the employee complete the Certificate of Loss form.

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 ensure proper training is given to persons handling any pre-numbered receipts, forms, etc.

Should you have further questions, please contact this administrator at 305-238-7382.

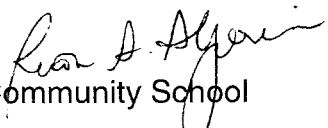
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cc: Dr. Janice Cruse-Sanchez

October 5, 2004

**MEMORANDUM**

**TO:** Mr. Freddie Woodson, Assistant Superintendent,  
ACCESS Center 6

**FROM:** Ms. Ruth Alperin, Principal   
Jack Gordon Elementary Community School

**SUBJECT: RESPONSE TO INTERNAL FUNDS AUDIT FOR 2002-03 AND  
2003-04 FISCAL YEARS**

Please be informed that the purpose of this memorandum is to provide a response to the above-mentioned audit periods for Whispering Pines Elementary School. The principal met with her current treasurer and discussed the audit findings. The principal also reviewed Sections 6-3 and 8-1 of the Manual of Internal Accounting and Section V, Chapter 2 of the new Manual of Internal Fund Accounting. She has implemented corrective and preventative strategies to prevent the recurrence of similar conditions in future audits. The principal will take a more active role in monitoring the school treasurer.

Inventory of Pre-numbered Forms

The principal has instituted the following procedures as corrective actions to address the areas cited as audit exceptions:

- The principal will ensure that the treasurer is fully trained in all accounting and internal funds procedures.
- The principal directed the treasurer to establish a log and to keep it in a secure location. The log will indicate: the number of the receipt books; date when books are signed out; the name of the person who signed it out; and the date the books are returned.
- The principal directed the treasurer to ensure that boxes of internal accounting records are appropriately and systematically labeled. She directed the treasurer to establish a second log that matches the location and contents as well as the school year the records support. This log will be kept in the treasurer's office. The boxes will be stored in a secure location for safekeeping until the audit.
- The principal directed the treasurer to complete a Certificate of Loss form for any receipt books or pre-numbered forms that cannot be located.

- The principal directed the treasurer to complete the inventory of pre-numbered forms. She further directed her to ensure that the inventory is accurate and up-to-date.

The following preventative strategies have been implemented to prevent a recurrence of the audit exception. The principal will closely monitor these strategies:

- On a periodic basis, the principal and the treasurer will review the procedures related to pre-numbered forms as outlined in the manual. If there is a need, additional training will be requested.
- The principal, on a monthly basis, will review with the treasurer, the forms log to ensure that when employees are issued pre-numbered forms, which include receipt books, she is following the guidelines as outlined.
- On a monthly basis, the principal will review with the treasurer all records related to pre-numbered forms. If receipts books or other pre-numbered forms are missing, the principal will check to see that a Certificate of Loss is completed, properly signed, and included in the files.
- The principal will check the second log, which indicates where internal accounting records are stored. She will visually check the area as indicated in the log to ensure that the records are stored as recorded. She will ensure that this area is secure. Discrepancies will be addressed immediately with the treasurer.

Careful monitoring of all internal funds by this administrator will prevent future audit exceptions. In addition, the **new Manual of Internal Fund Accounting** and the ACCESS Center 6 Director will be used as resources.

Should you have questions, please feel free to contact this administrator at 305-234-4805.

cc: Dr. Janice Cruse-Sanchez

AIR BASE 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: 12829 S. W. 272 Street, Homestead, Florida 33032

Date School Established: 1959

Grades: PK-5

Principal: Mr. Ronald Nickerson

Bookkeepers: Ms. Kathryn Smith (Through June 2004)  
 Ms. Deborah Price

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	6/30/03	6/30/04
Checking Account:			
First National Bank of South Florida	0.05	\$10,264.28	\$10,864.24
Investment:			
Wachovia Bank, N.A.	0.25	3,734.11	
	0.15		3,740.52
<b>TOTAL</b>		<u>\$13,998.39</u>	<u>\$14,604.76</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 0041 AIR BASE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	204.40	.00	.00	.00	204.40
SAFETY PATROL	38.00	.00	.00	.00	38.00
FIRST GRADE	1,201.14	3,387.50	4,531.01	.00	57.63
SECOND GRADE	68.00	2,800.25	2,839.00	.00	29.25
THIRD GRADE	5.98	1,044.00	1,049.98	.00	.00
FOURTH GRADE	.00	1,062.50	978.00	.00	84.50
FIFTH GRADE	49.00	.00	.00	.00	49.00
KINDERGARTEN	.00	1,839.00	1,768.00	.00	71.00
PRE-KINDER	254.50	822.00	1,021.50	.00	55.00
CLASSES AND CLUBS	1,821.02	10,955.25	12,187.49	.00	588.78
TRUST					
DONATIONS	161.24	.00	.00	.00	161.24
FIELD TRIPS	1,475.41	2,012.76	2,024.79	.00	1,463.38
LIBRARY	504.95	.00	.00	.00	504.95
LOST&DAMAGE TEXT	.00	101.75	101.75	.00	.00
SPECIAL PURPOSE	130.09	.00	258.50	1,150.31	1,021.90
UNITED WAY	.00	3,043.50	3,043.50	.00	.00
PAPERBACKS - 1	7.40	.00	.00	.00	7.40
TRUST	2,279.09	5,158.01	5,428.54	1,150.31	3,158.87
GENERAL					
GENERAL MISCELLA	4,448.84	551.97	959.89	.00	4,040.92
INTEREST	.00	96.07	.00	.00	96.07
SCHOOL PICTURES	.00	6,141.00	3,843.39	1,150.31	1,147.30
MEMORY BOOKS	.00	3,580.00	3,357.47	.00	222.53
GENERAL	4,448.84	10,369.04	8,160.75	1,150.31	5,506.82
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,105.93	3,409.76	2,771.77	.00	4,743.92
INSTRUCTIONAL MATE	4,105.93	3,409.76	2,771.77	.00	4,743.92
COMMUNITY SCHOOL					
PRE-K FEES	.00	58,659.00	58,659.00	.00	.00
COMMUNITY SCHOOL	.00	58,659.00	58,659.00	.00	.00
TOTAL	12,654.88	88,551.06	87,207.55	.00	13,998.39

CHECKING 10,264.28 INVESTMENTS 3,734.11 SBMMF .00 TOTAL 13,998.39  
 ACCOUNTS PAYABLE .00



ACCESS CENTER VI

SCHOOL - 0041 AIR BASE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	204.40	.00	.00	.00	204.40
SAFETY PATROL	38.00	.00	.00	.00	38.00
FIRST GRADE	57.63	2,893.75	2,951.38	.00	.00
SECOND GRADE	29.25	3,034.25	3,063.50	.00	.00
THIRD GRADE	.00	1,140.75	873.00	.00	267.75
FOURTH GRADE	84.50	.00	.00	.00	84.50
FIFTH GRADE	49.00	.00	.00	.00	49.00
KINDERGARTEN	71.00	2,592.50	2,663.50	.00	.00
PRE-KINDER	55.00	548.00	546.00	.00	57.00
CLASSES AND CLUBS	588.78	10,209.25	10,097.38	.00	700.65
TRUST					
DONATIONS	161.24	.00	.00	.00	161.24
FIELD TRIPS	1,463.38	788.00	1,144.62	.00	1,106.76
LIBRARY	504.95	.00	.00	.00	504.95
LOST&DAMAGE TEXT	.00	10.50	.00	.00	10.50
SPECIAL PURPOSE	1,021.90	.00	1,583.65	1,369.72	807.97
UNITED WAY	.00	2,282.00	2,282.00	.00	.00
PAPERBACKS - 1	7.40	.00	.00	.00	7.40
TRUST	3,158.87	3,080.50	5,010.27	1,369.72	2,598.82
GENERAL					
GENERAL MISCELLA	5,506.82	401.93	1,156.63	.00	4,752.12
INTEREST	.00	91.33	.00	.00	91.33
SCHOOL PICTURES	.00	6,926.00	4,186.56	1,369.72	1,369.72
MEMORY BOOKS	.00	3,744.00	3,620.94	.00	123.06
GENERAL	5,506.82	11,163.26	8,964.13	1,369.72	6,336.23
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,743.92	2,753.95	2,528.81	.00	4,969.06
INSTRUCTIONAL MATE	4,743.92	2,753.95	2,528.81	.00	4,969.06
COMMUNITY SCHOOL					
PRE-K FEES	.00	67,661.00	67,661.00	.00	.00
COMMUNITY SCHOOL	.00	67,661.00	67,661.00	.00	.00
TOTAL	13,998.39	94,867.96	94,261.59	.00	14,604.76

CHECKING	10,864.24	INVESTMENTS	3,740.52	SBMMF	.00	TOTAL	14,604.76
			ACCOUNTS PAYABLE		.00		

BOWMAN FOSTER ASHE 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: 6601 S. W. 152 Avenue, Miami, Florida 33193

Date School Established: 1991

Grades: PK-5

Principal During Audit Period: Dr. Frazier R. Cheyney (Through June 2004;retired)

Current Principal: Ms. Patricia G. Santalo

Bookkeeper: Ms. Marta Amaro

After School Care Program Manager/Secretary: Ms. Migdalia Martinez

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:				
Bank of America, N.A.	--	0.19	\$3,558.99	
	--	0.10		\$7,074.26
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	6,735.97	
	Open-end	1.86		6,872.15
<b>TOTAL</b>			<u><u>\$10,294.96</u></u>	<u><u>\$13,946.41</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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.

\*This school reported to ACCESS Center 6 during the 2002-03 fiscal year. During the 2003-04 fiscal year and currently it reports to ACCESS Center 5.

REGION VI SBM

SCHOOL - 0451 BOWMAN FOSTER ASHE ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	1.33	4,000.00	4,001.33	.00	.00		
CLASSES AND CLUBS	1.33	4,000.00	4,001.33	.00	.00		
TRUST							
FIELD TRIPS	1,187.88	15,454.45	16,642.33	.00	.00		
LIBRARY	1,181.03	5,246.96	6,101.24	.00	326.75		
LOST&DAMAGE TEXT	.00	38.18	38.18	.00	.00		
SPECIAL PURPOSE	502.27	.00	898.35	493.14	97.06		
UNCLAIMED STALE- UNITED WAY	102.00	.00	102.00	135.00	135.00		
GRANTS 1	405.00	.00	.00	.00	405.00		
FIELD TRIPS 2	292.00	36,048.05	36,340.05	.00	.00		
GRANTS II	1,000.00	.00	173.26	.00	826.74		
TRUST	4,670.18	59,374.64	62,882.41	628.14	1,790.55		
GENERAL							
GENERAL MISCELLA	4,019.89	30.00	3,396.41	.00	653.48		
INTEREST	.00	279.17	.00	.00	279.17		
SCHOOL PICTURES	.00	5,567.00	3,503.42	493.14-	1,570.44		
REPAIR & MAINTEN	.00	.00	783.63	.00	783.63-		
DONATIONS	.00	1,030.88	.00	.00	1,030.88		
MEMORY BOOKS	.00	4,668.00	3,533.89	.00	1,134.11		
GENERAL	4,019.89	11,575.05	11,217.35	493.14-	3,884.45		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	5,000.00	504.64	1,856.07	.00	3,648.57		
INSTRUCTIONAL MATE	5,000.00	504.64	1,856.07	.00	3,648.57		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	223,756.60	223,756.60	.00	.00		
COMM SCHL-ACTIVI	379.93	1,766.60	1,175.14	.00	971.39		
PRE-K FEES	.00	110,636.00	110,501.00	135.00-	.00		
SUBSIDIZED CHILD	.00	21,595.80	21,595.80	.00	.00		
COMMUNITY SCHOOL	379.93	357,755.00	357,028.54	135.00-	971.39		
TOTAL	14,071.33	433,209.33	436,985.70	.00	10,294.96		
CHECKING	3,558.99	INVESTMENTS	.00	SBMMF	6,735.97	TOTAL	10,294.96
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER V

SCHOOL - 0451 BOWMAN FOSTER ASHE ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.00	40,997.50	40,865.62	.00	131.88		
CLASSES AND CLUBS	.00	40,997.50	40,865.62	.00	131.88		
TRUST							
FIELD TRIPS	.00	14,576.78	13,981.73	595.05-	.00		
LIBRARY	326.75	1,607.45	1,441.44	13.89-	478.87		
LOST&DAMAGE TEXT	.00	12.36	12.36	.00	.00		
SPECIAL PURPOSE	97.06	.00	685.71	1,095.46	506.81		
UNCLAIMED STALE-	135.00	.00	17.00	30.89	148.89		
UNITED WAY	.00	2,505.23	2,505.23	.00	.00		
DONATION TWO	.00	1,225.00	593.49	.00	631.51		
GRANTS I	405.00	.00	175.00	.00	230.00		
FIELD TRIPS 2	.00	6,245.00	6,245.00	.00	.00		
GRANTS II	826.74	.00	.00	.00	826.74		
TRUST	1,790.55	26,171.82	25,656.96	517.41	2,822.82		
GENERAL							
GENERAL MISCELLA	3,884.45	5.60	3,803.22	578.05	664.88		
INTEREST	.00	186.40	.00	.00	186.40		
SCHOOL PICTURES	.00	6,421.00	3,927.10	567.46-	1,926.44		
TRAVEL	.00	.00	150.00	.00	150.00-		
REPAIR & MAINTEN	.00	.00	504.80	.00	504.80-		
DONATIONS	.00	1,417.22	.00	528.00-	889.22		
MEMORY BOOKS	.00	5,865.00	3,800.00	.00	2,065.00		
GENERAL	3,884.45	13,895.22	12,185.12	517.41-	5,077.14		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,648.57	1,351.43	.00	.00	5,000.00		
INSTRUCTIONAL MATE	3,648.57	1,351.43	.00	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	235,716.20	235,716.20	.00	.00		
COMM SCHL-ACTIVI	971.39	2,260.00	2,316.82	.00	914.57		
PRE-K FEES	.00	106,873.00	106,873.00	.00	.00		
SUBSIDIZED CHILD	.00	36,189.80	36,189.80	.00	.00		
COMMUNITY SCHOOL	971.39	381,039.00	381,095.82	.00	914.57		
TOTAL	10,294.96	463,454.97	459,803.52	.00	13,946.41		
CHECKING	7,074.26	INVESTMENTS	.00	SBMMF	6,872.15	TOTAL	13,946.41
			ACCOUNTS PAYABLE	.00			

AVOCADO 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: 16969 S. W. 294 Street, Homestead, Florida 33030

Date School Established: 1959

Grades: K-5

Principal During Audit Period: Dr. Grace Nebb (Through June 2004; presently at  
 Laura Saunders Elementary School)

Current Principal: Mr. Patrick J. Doyle

Bookkeeper: Ms. Carol Silver

After School Care Program Managers: Ms. Marcia Pitt (Through June 2003)  
 Ms. Gloria Lane

After School Care Program Secretary: Ms. Jacquilyn Smith

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:				
First Union National Bank of South Florida	--	0.50	\$7,224.40	\$6,552.10
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	39,136.82	
	Open-end	1.86		37,948.91
<b>TOTAL</b>			<u>\$46,361.22</u>	<u>\$44,501.01</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 0161 AVOCADO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	115.43	.00	.00	.00	115.43		
GIFTED	1,083.33	1,745.42	2,828.75	.00	.00		
STUDENT COUNCIL	183.85	.00	.00	.00	183.85		
FIRST GRADE	573.08	2,969.00	3,266.88	.00	275.20		
SECOND GRADE	419.83	1,008.08	1,350.22	9.50-	68.19		
THIRD GRADE	736.83	1,353.00	2,061.54	.00	28.29		
FOURTH GRADE	419.83	230.00	649.72	.00	.11		
FIFTH GRADE	606.25	364.00	967.23	.00	3.02		
KINDERGARTEN	410.83	2,494.00	2,904.83	.00	.00		
CLASSES AND CLUBS	4,549.26	10,163.50	14,029.17	9.50-	674.09		
TRUST							
DISTRICT ACCOUNT	4.34	.00	.00	.00	4.34		
DONATIONS	.00	1,350.00	.00	.00	1,350.00		
FIELD TRIPS	.00	174.00	174.00	.00	.00		
LIBRARY	745.99	309.85	151.38	18.40-	886.06		
LOST&DAMAGE TEXT	.00	113.74	129.64	15.90	.00		
SPECIAL PURPOSE	2,548.62	639.29	3,291.72	3,157.74	3,053.93		
UNCLAIMED STALE- UNITED WAY	.00	.00	.00	48.00	48.00		
HURRICANE DONATI DONATION FOUR	3,012.36	.00	1,030.89	.00	1,981.47		
GRANTS 1	3,036.48	.00	25.00	.00	3,011.48		
MAGNET	139.75	.00	.00	.83-	.00		
TRUST	9,488.37	3,922.38	6,138.13	3,202.41	10,475.03		
GENERAL							
GENERAL MISCELLA	23,065.40	281.50	4,159.02	.83	19,188.71		
INTEREST	.00	1,106.97	.00	.00	1,106.97		
SCHOOL PICTURES	.00	8,471.00	5,277.26	3,193.74-	.00		
DONATIONS	.00	242.31	242.31	.00	.00		
GENERAL	23,065.40	10,101.78	9,678.59	3,192.91-	20,295.68		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	8,652.43	2,250.36	902.79	.00	10,000.00		
INSTRUCTIONAL MATE	8,652.43	2,250.36	902.79	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	107,984.08	107,984.08	.00	.00		
COMM SCHL-ACTIVI	5,660.73	1,210.00	1,954.31	.00	4,916.42		
SUBSIDIZED CHILD	.00	35,299.40	35,299.40	.00	.00		
COMMUNITY SCHOOL	5,660.73	144,493.48	145,237.79	.00	4,916.42		
TOTAL	51,416.19	170,931.50	175,986.47	.00	46,361.22		
CHECKING	7,224.40	INVESTMENTS	.00	SBMMF	39,136.82	TOTAL	46,361.22
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 0161 AVOCADO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
<b>CLASSES AND CLUBS</b>					
ART CLUB	115.43	50.00	.00	.00	165.43
GIFTED	.00	1,086.00	953.00	.00	133.00
STUDENT COUNCIL	183.85	.00	.00	.00	183.85
FIRST GRADE	275.20	1,674.00	1,805.25	.00	143.95
SECOND GRADE	68.19	3,191.31	3,259.50	.00	.00
THIRD GRADE	28.29	2,165.00	2,143.00	.00	50.29
FOURTH GRADE	.11	.00	.00	.00	.11
FIFTH GRADE	3.02	182.00	185.00	.00	.02
KINDERGARTEN	.00	447.00	357.00	.00	90.00
<b>CLASSES AND CLUBS</b>	<b>674.09</b>	<b>8,795.31</b>	<b>8,702.75</b>	<b>.00</b>	<b>766.65</b>
<b>TRUST</b>					
DISTRICT ACCOUNT	4.34	.00	.00	.00	4.34
DONATIONS	1,350.00	.00	1,316.98	.00	33.02
FIELD TRIPS	.00	18.00	.00	.00	18.00
LIBRARY	886.06	162.79	53.45	.00	995.40
LOST&DAMAGE TEXT	.00	47.29	47.29	.00	.00
SPECIAL PURPOSE	3,053.93	809.78	4,721.55	3,541.69	2,683.85
UNCLAIMED STALE-	48.00	.00	48.00	.00	.00
UNITED WAY	.00	1,025.85	1,025.85	.00	.00
HURRICANE DONATI	1,981.47	.00	1,144.56	.00	836.91
DONATION TWO	.00	1,778.00	80.00	.00	1,698.00
DONATION THREE	.00	28,275.00	28,275.00	.00	.00
DONATION FOUR	3,011.48	.00	82.00	.00	2,929.48
DONATIONS FIVE	.00	3,955.95	2,417.13	.00	1,538.82
MAGNET	139.75	.00	.00	.00	139.75
<b>TRUST</b>	<b>10,475.03</b>	<b>36,072.66</b>	<b>39,211.81</b>	<b>3,541.69</b>	<b>10,877.57</b>
<b>GENERAL</b>					
GENERAL MISCELLA	20,295.68	32.50	3,441.90	.00	16,886.28
INTEREST	.00	926.31	.00	.00	926.31
SCHOOL PICTURES	.00	9,474.00	5,932.31	3,541.69-	.00
DONATIONS	.00	108.25	.00	.00	108.25
<b>GENERAL</b>	<b>20,295.68</b>	<b>10,541.06</b>	<b>9,374.21</b>	<b>3,541.69-</b>	<b>17,920.84</b>
<b>INSTRUCTIONAL MATERI</b>					
FUND-9 INST. MAT	10,000.00	2,562.01	2,879.01	.00	9,683.00
<b>INSTRUCTIONAL MATE</b>	<b>10,000.00</b>	<b>2,562.01</b>	<b>2,879.01</b>	<b>.00</b>	<b>9,683.00</b>
<b>COMMUNITY SCHOOL</b>					
BEFORE/AFTER SCH	.00	98,922.63	98,922.63	.00	.00
COMM SCHL-ACTIVI	4,916.42	1,707.99	1,371.46	.00	5,252.95
SUBSIDIZED CHILD	.00	48,090.40	48,090.40	.00	.00
<b>COMMUNITY SCHOOL</b>	<b>4,916.42</b>	<b>148,721.02</b>	<b>148,384.49</b>	<b>.00</b>	<b>5,252.95</b>
<b>TOTAL</b>	<b>46,361.22</b>	<b>206,692.06</b>	<b>208,552.27</b>	<b>.00</b>	<b>44,501.01</b>

CHECKING 6,552.10 INVESTMENTS .00 SBMMF 37,948.91 TOTAL 44,501.01  
 ACCOUNTS PAYABLE .00

BEL-AIRE 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: 10205 S. W. 194 Street, Miami, Florida 33157

Date School Established: 1970

Grades: PK-5

Principal During Audit Period: Mr. Melvin C. Dennis (Through June 2004; presently Principal on Special Assignment at ACCESS Center 6)

Current Principal: Ms. Doris Granberry

Bookkeeper: Ms. Tina Morris

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	6/30/03	6/30/04
Checking Account:			
TotalBank	--	\$8,541.22	\$9,238.65
Savings Account:			
TotalBank	0.22 0.10	7,322.19	7,331.72
 TOTAL		<u>\$15,863.41</u>	<u>\$16,570.37</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 0261 BEL-AIRE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	145.55	27.50	.00	.00	173.05		
FIELD TRIPS	1,290.48	3,176.72	4,098.36	.00	368.84		
LIBRARY	294.36	333.31	521.86	1,450.64	1,556.45		
SPECIAL PURPOSE	577.78	.00	636.47	437.54	378.85		
UNITED WAY	.00	260.50	260.50	.00	.00		
BOOK FAIR	788.24	2,756.98	2,094.58	1,450.64-	.00		
VANDALISM	450.00	.00	.00	.00	450.00		
DONATION TWO	266.14	.00	187.44	.00	78.70		
DONATIONS FIVE	.00	418.32	177.50	.00	240.82		
GRANTS II	19.54	.00	19.54	.00	.00		
TRUST	3,832.09	6,973.33	7,996.25	437.54	3,246.71		
GENERAL							
GENERAL MISCELLA	8,341.43	.00	1,087.55	.00	7,253.88		
CASH OVER & SHOR	.00	.45	.00	.00	.45		
INTEREST	.00	48.15	.00	.00	48.15		
SCHOOL PICTURES	.00	4,726.00	2,245.16	437.54-	2,043.30		
GENERAL	8,341.43	4,774.60	3,332.71	437.54-	9,345.78		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	188.75-	17,638.32	14,178.65	.00	3,270.92		
INSTRUCTIONAL MATE	188.75-	17,638.32	14,178.65	.00	3,270.92		
TOTAL	11,984.77	29,386.25	25,507.61	.00	15,863.41		
CHECKING	8,541.22	INVESTMENTS	7,322.19	SBMMF	.00	TOTAL	15,863.41
			ACCOUNTS PAYABLE		.00		

SCHOOL - 0261 BEL-AIRE ELEMENTARY ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	173.05	.00	29.49	.00	143.56		
FIELD TRIPS	368.84	1,588.00	1,900.67	.00	56.17		
LIBRARY	1,556.45	397.25	.00	.00	1,953.70		
SPECIAL PURPOSE	378.85	.00	571.56	859.00	666.29		
UNITED WAY	.00	62.55	62.55	.00	.00		
BOOK FAIR	.00	2,392.52	2,392.52	.00	.00		
VANDALISM	450.00	.00	.00	.00	450.00		
DONATION TWO	78.70	.00	76.45	.00	2.25		
DONATION THREE	.00	2,154.00	.00	.00	2,154.00		
DONATIONS FIVE	240.82	60.00	.00	.00	300.82		
GRANT III	.00	2,900.00	1,556.18	.00	1,343.82		
TRUST	3,246.71	9,554.32	6,589.42	859.00	7,070.61		
GENERAL							
GENERAL MISCELLA	9,345.78	800.00	1,485.66	.00	8,660.12		
CASH OVER & SHOR	.00	4.50	.00	.00	4.50		
INTEREST	.00	9.53	.00	.00	9.53		
SCHOOL PICTURES	.00	4,842.50	2,945.80	859.00-	1,037.70		
EQUIPMENT	.00	.00	3,954.00	.00	3,954.00-		
DONATIONS	.00	1,150.66	.00	.00	1,150.66		
GENERAL	9,345.78	6,807.19	8,385.46	859.00-	6,908.51		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,270.92	9,480.19	10,159.86	.00	2,591.25		
INSTRUCTIONAL MATE	3,270.92	9,480.19	10,159.86	.00	2,591.25		
TOTAL	15,863.41	25,841.70	25,134.74	.00	16,570.37		
CHECKING	9,238.65	INVESTMENTS	7,331.72	SBMMF	.00	TOTAL	16,570.37
			ACCOUNTS PAYABLE		.00		

CALUSA 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: 9580 West Calusa Club Drive, Miami, Florida 33186

Date School Established: 1981

Grades: PK-5

Principal During Audit Period: Mr. Patrick J. Doyle (Through June 2004; presently at Avocado Elementary School)

Current Principal: Ms. Georgina S. Paloma

Bookkeeper: Ms. Marcia Higgins

After School Care Program Managers: Ms. Paulette Thorpe-Taylor  
 Ms. Caridad Vazquez

After School Care Program Secretaries: Ms. Diana Schaefer (Through March 2003)  
 Mr. Don Sheffield

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.	--	0.14	\$4,708.86	
	--	0.10		\$7,838.65
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	32,592.38	
	Open-end	1.86		33,226.70
<b>TOTAL</b>			<u>\$37,301.24</u>	<u>\$41,065.35</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 0671 CALUSA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	2.05	168.00	164.78	.00	5.27		
STUDENT COUNCIL	551.04	.00	336.50	.00	214.54		
MUSIC CLUB	500.00	.00	489.00	.00	11.00		
CLASSES AND CLUBS	1,053.09	168.00	990.28	.00	230.81		
TRUST							
DONATIONS	338.68	.00	.00	.00	338.68		
FIELD TRIPS	3,971.39	21,055.80	25,061.73	34.54	.00		
LIBRARY	177.89	439.07	327.13	10.95	300.78		
LOST&DAMAGE TEXT	.00	325.49	325.49	.00	.00		
SPECIAL PURPOSE	1,475.43	148.69	1,839.30	3,449.87	3,234.69		
UNCLAIMED STALE-	9.00	.00	9.00	.00	.00		
UNITED WAY	.00	3,422.03	3,422.03	.00	.00		
PAPERBACKS - 1	14.69	.00	.00	.00	14.69		
MUSIC	.00	486.00	.00	.00	486.00		
DONATION TWO	621.95	.00	.00	.00	621.95		
DONATION THREE	776.32	.00	.00	.00	776.32		
DONATION FOUR	107.00	.00	.00	.00	107.00		
DONATIONS FIVE	622.79	.00	.00	.00	622.79		
DONATIONS 6	744.78	.00	18.00	.00	726.78		
TRUST	8,859.92	25,877.08	31,002.68	3,495.36	7,229.68		
GENERAL							
GENERAL MISCELLA	18,725.84	.00	3,745.98	45.49-	14,934.37		
CASH OVER & SHOR	.00	.06	.00	.00	.06		
INTEREST	.00	1,057.80	.00	.00	1,057.80		
SCHOOL PICTURES	.00	10,582.00	6,624.33	3,312.17-	645.50		
VENDING MACHINES	.00	137.70	.00	137.70-	.00		
TRAVEL	.00	.00	144.00	.00	144.00-		
DONATIONS	.00	855.43	.00	.00	855.43		
MEMORY BOOKS	.00	5,490.00	4,500.00	.00	990.00		
GENERAL	18,725.84	18,122.99	15,014.31	3,495.36-	18,339.16		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,089.96	4,404.80	3,116.22	.00	9,378.54		
INSTRUCTIONAL MATE	8,089.96	4,404.80	3,116.22	.00	9,378.54		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	277,482.60	277,482.60	.00	.00		
COMM SCHL-ACTIVI	937.60	2,239.00	1,068.05	.00	2,108.55		
PRE-K FEES	.00	71,535.00	71,535.00	.00	.00		
SUBSIDIZED CHILD	.00	10,451.60	10,451.60	.00	.00		
SUMMER LEARNING	14.50	.00	.00	.00	14.50		
COMMUNITY SCHOOL	952.10	361,708.20	360,537.25	.00	2,123.05		
TOTAL	37,680.91	410,281.07	410,660.74	.00	37,301.24		
CHECKING	4,708.86	INVESTMENTS	.00	SBMMF	32,592.38	TOTAL	37,301.24
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 0671 CALUSA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	5.27	84.00	68.80	.00	20.47		
STUDENT COUNCIL	214.54	.00	.00	.00	214.54		
MUSIC CLUB	11.00	.00	.00	.00	11.00		
CLASSES AND CLUBS	230.81	84.00	68.80	.00	246.01		
TRUST							
DONATIONS	338.68	.00	.00	.00	338.68		
FIELD TRIPS	.00	20,304.37	20,181.18	7.50-	115.69		
LIBRARY	300.78	343.18	136.34	.00	507.62		
LOST&DAMAGE TEXT	.00	189.90	189.90	.00	.00		
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00		
SPECIAL PURPOSE	3,234.69	207.28	1,382.81	2,265.98	4,325.14		
UNCLAIMED STALE-	.00	.00	.00	7.50	7.50		
UNITED WAY	.00	2,605.92	2,605.92	.00	.00		
PAPERBACKS - 1	14.69	620.18	581.64	.00	53.23		
MUSIC	486.00	.00	.00	.00	486.00		
DONATION TWO	621.95	.00	.00	.00	621.95		
DONATION THREE	776.32	.00	.00	.00	776.32		
DONATION FOUR	107.00	.00	.00	.00	107.00		
DONATIONS FIVE	622.79	.00	.00	.00	622.79		
DONATIONS 6	726.78	.00	.00	.00	726.78		
FIELD TRIPS 2	.00	19,117.00	19,006.00	.00	111.00		
TRUST	7,229.68	43,487.83	44,183.79	2,265.98	8,799.70		
GENERAL							
GENERAL MISCELLA	18,339.16	125.58	3,422.99	.00	15,041.75		
INTEREST	.00	677.25	.00	.00	677.25		
SCHOOL PICTURES	.00	12,172.00	7,640.24	2,265.98-	2,265.78		
TRAVEL	.00	.00	140.00	.00	140.00-		
DONATIONS	.00	929.11	.00	.00	929.11		
MEMORY BOOKS	.00	5,580.00	4,980.00	.00	600.00		
GENERAL	18,339.16	19,483.94	16,183.23	2,265.98-	19,373.89		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,378.54	4,404.61	5,671.82	.00	8,111.33		
INSTRUCTIONAL MATE	9,378.54	4,404.61	5,671.82	.00	8,111.33		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	252,199.96	252,199.96	.00	.00		
COMM SCHL-ACTIVI	2,108.55	3,776.80	1,365.43	.00	4,519.92		
PRE-K FEES	.00	68,421.00	68,421.00	.00	.00		
SUBSIDIZED CHILD	.00	6,328.20	6,328.20	.00	.00		
SUMMER LEARNING	14.50	.00	.00	.00	14.50		
COMMUNITY SCHOOL	2,123.05	330,725.96	328,314.59	.00	4,534.42		
TOTAL	37,301.24	398,186.34	394,422.23	.00	41,065.35		
CHECKING	7,838.65	INVESTMENTS	.00	SBMMF	33,226.70	TOTAL	41,065.35
		ACCOUNTS PAYABLE	.00		.00		

CAMPBELL DRIVE 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: 15790 S. W. 307 Street, Leisure City, Florida 33033

Date School Established: 1976

Grades: PK-5

Principals: Ms. Betty A. Thomas (Through June 2003; presently at Leisure City Elementary School)

Ms. Patricia L. Asuncion

Bookkeepers: Ms. Roberta Mullis (Through August 2003)  
 Ms. Ingrid Batista

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:				
Community Bank of Florida	--	--	\$5,920.08	
	--	--		\$1,332.35
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	26,884.22	
	Open-end	1.86		24,427.77
<b>TOTAL</b>			<u>\$32,804.30</u>	<u>\$25,760.12</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 0651 CAMPBELL DRIVE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
SECOND GRADE	1.68	135.98	127.15	.00	10.51		
FOURTH GRADE	4,447.57	.00	609.20	.00	3,838.37		
FIFTH GRADE	931.11	6,297.93	6,738.15	.00	490.89		
ESE (EXCEP EDUC)	16.58	.00	.00	.00	16.58		
CLASSES AND CLUBS	5,396.94	6,433.91	7,474.50	.00	4,356.35		
TRUST							
DONATIONS	1,276.11	1,092.15	452.14	574.52-	1,341.60		
FIELD TRIPS	848.82	3,667.00	4,052.25	200.00	663.57		
FUND RAISING	144.43	141.17	.00	285.60-	.00		
LIBRARY	807.28	901.70	818.70	.00	890.28		
SPECIAL EVENTS	33.74	.00	.00	.00	33.74		
SPECIAL PURPOSE	413.10	.00	1,819.45	1,672.82	266.47		
UNITED WAY	.00	3,378.00	3,378.00	.00	.00		
VANDALISM	1,007.09	.00	861.56	.00	145.53		
TRUST	4,530.57	9,180.02	11,382.10	1,012.70	3,341.19		
SCHOOL STORE							
SCHOOL SUPPLIES	30.73	.00	.00	.00	30.73		
SCHOOL SUP VEND	101.00	.00	.00	.00	101.00		
SCHOOL STORE	131.73	.00	.00	.00	131.73		
GENERAL							
GENERAL MISCELLA	15,286.60	8,399.61	6,811.67	374.52	17,249.06		
INTEREST	.00	586.70	.00	.00	586.70		
SCHOOL PICTURES	.00	6,804.50	4,296.96	1,290.42-	1,217.12		
VENDING MACHINES	.00	96.80	.00	96.80-	.00		
GENERAL	15,286.60	15,887.61	11,108.63	1,012.70-	19,052.88		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,500.59	2,499.41	1,077.85	.00	5,922.15		
INSTRUCTIONAL MATE	4,500.59	2,499.41	1,077.85	.00	5,922.15		
TOTAL	29,846.43	34,000.95	31,043.08	.00	32,804.30		
CHECKING	5,920.08	INVESTMENTS	.00	SBMMF	26,884.22	TOTAL	32,804.30
		ACCOUNTS PAYABLE	.00		.00		

ACCESS CENTER VI

SCHOOL - 0651 CAMPBELL DRIVE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	.00	50.00	.00	.00	50.00		
FIRST GRADE	.00	142.18	.00	.00	142.18		
SECOND GRADE	10.51	246.04	.00	.00	256.55		
FOURTH GRADE	3,838.37	.00	.00	.00	3,838.37		
FIFTH GRADE	490.89	6,599.38	7,105.27	15.00	.00		
ESE (EXCEP EDUC)	16.58	.00	.00	.00	16.58		
KINDERGARTEN	.00	1,873.40	1,781.14	.00	92.26		
CLASSES AND CLUBS	4,356.35	8,911.00	8,886.41	15.00	4,395.94		
TRUST							
DONATIONS	1,341.60	56.62	.00	56.62-	1,341.60		
FIELD TRIPS	663.57	4,286.44	4,289.17	.00	660.84		
LIBRARY	890.28	862.21	1,376.36	.00	376.13		
LOST&DAMAGE TEXT	.00	15.95	15.95	.00	.00		
SPECIAL EVENTS	33.74	.00	.00	.00	33.74		
SPECIAL PURPOSE	266.47	645.74	2,255.99	2,013.94	670.16		
UNITED WAY	.00	251.33	251.33	.00	.00		
VANDALISM	145.53	.00	.00	.00	145.53		
TRUST	3,341.19	6,118.29	8,188.80	1,957.32	3,228.00		
SCHOOL STORE							
SCHOOL SUPPLIES	30.73	.00	.00	.00	30.73		
SCHOOL SUP VEND	101.00	.00	.00	.00	101.00		
SCHOOL STORE	131.73	.00	.00	.00	131.73		
GENERAL							
GENERAL MISCELLA	19,052.88	234.26	8,244.16	15.00-	11,027.98		
INTEREST	.00	543.55	.00	.00	543.55		
SCHOOL PICTURES	.00	4,668.00	2,924.20	1,743.80-	.00		
VENDING MACHINES	.00	213.52	.00	213.52-	.00		
GENERAL	19,052.88	5,659.33	11,168.36	1,972.32-	11,571.53		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,922.15	3,753.00	3,242.23	.00	6,432.92		
INSTRUCTIONAL MATE	5,922.15	3,753.00	3,242.23	.00	6,432.92		
TOTAL	32,804.30	24,441.62	31,485.80	.00	25,760.12		
CHECKING	1,332.35	INVESTMENTS	.00	SBMMF	24,427.77	TOTAL	25,760.12
			ACCOUNTS PAYABLE	.00			



CARIBBEAN 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: 11990 S. W. 200 Street, Miami, Florida 33177

Date School Established: 1970

Grades: PK-5

Principals During Audit Period: Dr. Channey Johnson (Through December 2003; presently on leave)  
 Ms. Doris Granberry (Through June 2004; presently at Bel-Aire Elementary School)

Current Principal: Mr. Peter Cabrera

Bookkeepers: Ms. Mariela Santos (Through June 2003)  
 Ms. Angela McMillon (Through May 2004)  
 Ms. Mona Vaughan

After School Care Program Managers: Ms. Marva Hagan (Through September 2003)  
 Ms. Leonor Giusti

After School Care Program Secretaries: Ms. Leonor Giusti (Through February 2004)  
 Ms. Deidre Carrasco

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:				
TotalBank	--	--	\$3,908.99	\$(69.90)*
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	10,529.51	
	Open-end	1.86		10,772.37
TOTAL			<u>\$ 14,438.50</u>	<u>\$10,702.47</u>

AUDIT EXCEPTION

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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.

\*This balance is shown negative because a donation of \$2,500 intended to be deposited before the end of the fiscal year was not credited by the bank until July 2, 2004; however, the checking account was not overdrawn.

REGION VI SBM

SCHOOL - 0661 CARIBBEAN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIFTH GRADE	.57	.00	.00	.00	.57		
CLASSES AND CLUBS	.57	.00	.00	.00	.57		
TRUST							
DONATIONS	9,217.76	.00	.00	9,217.76-	.00		
FIELD TRIPS	337.83	1,966.50	2,273.83	.00	30.50		
FUND RAISING	755.00	.00	.00	755.00-	.00		
LIBRARY	644.60	135.46	.00	.00	780.06		
LOST&DAMAGE TEXT	.00	63.38	63.38	.00	.00		
SPECIAL PURPOSE	822.51	750.00	944.77	1,036.43	1,664.17		
UNITED WAY	.00	618.15	618.15	.00	.00		
RECYCLING	58.55	.00	.00	.00	58.55		
DONATION TWO	500.00	.00	.00	500.00-	.00		
DONATION FOUR	100.00	.00	.00	100.00-	.00		
FIELD TRIPS 2	182.10	2,706.00	2,877.52	.00	10.58		
FIELD TRIPS 3	10.00	865.00	875.00	.00	.00		
TRUST	12,628.35	7,104.49	7,652.65	9,536.33-	2,543.86		
GENERAL							
GENERAL MISCELLA	1,710.07	24.60	3,274.33	10,572.76	9,033.10		
CASH OVER & SHOR	.00	1.00	.00	.00	1.00		
INTEREST	.00	378.51	.00	.00	378.51		
SCHOOL PICTURES	.00	5,380.00	3,497.13	1,036.43-	846.44		
TRAVEL	.00	.00	300.00	.00	300.00-		
EQUIPMENT	.00	.00	500.40	.00	500.40-		
DONATIONS	.00	421.82	.00	.00	421.82		
GENERAL	1,710.07	6,205.93	7,571.86	9,536.33	9,880.47		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,687.12	4,745.30	7,084.06	.00	1,348.36		
INSTRUCTIONAL MATE	3,687.12	4,745.30	7,084.06	.00	1,348.36		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	48,509.40	48,509.40	.00	.00		
COMM SCHL-ACTIVI	665.24	.00	.00	.00	665.24		
SUBSIDIZED CHILD	.00	61,047.00	61,047.00	.00	.00		
COMMUNITY SCHOOL	665.24	109,556.40	109,556.40	.00	665.24		
TOTAL	18,691.35	127,612.12	131,864.97	.00	14,438.50		
CHECKING	3,908.99	INVESTMENTS	.00	SBMMF	10,529.51	TOTAL	14,438.50
			ACCOUNTS PAYABLE	.00			

SCHOOL - 0661 CARIBBEAN ELEMENTARY ACCESS CENTER VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	.57	1,074.00	685.92	.00	388.65		
CLASSES AND CLUBS	.57	1,074.00	685.92	.00	388.65		
TRUST							
FIELD TRIPS	30.50	3,678.50	3,510.50	5.00-	193.50		
LIBRARY	780.06	183.95	4.00	.00	960.01		
LOST&DAMAGE TEXT	.00	81.59	.00	.00	81.59		
SPECIAL PURPOSE	1,664.17	.00	2,628.94	1,017.94	53.17		
UNCLAIMED STALE-	.00	.00	.00	5.00	5.00		
UNITED WAY	.00	2,021.12	2,021.12	.00	.00		
RECYCLING	58.55	.00	.00	.00	58.55		
FIELD TRIPS 2	10.58	.00	.00	.00	10.58		
TRUST	2,543.86	5,965.16	8,164.56	1,017.94	1,362.40		
GENERAL							
GENERAL MISCELLA	9,880.47	.00	4,325.11	.00	5,555.36		
INTEREST	.00	242.86	.00	.00	242.86		
SCHOOL PICTURES	.00	5,483.00	3,447.11	1,017.94-	1,017.95		
TRAVEL	.00	.00	925.80	.00	925.80-		
DONATIONS	.00	2,372.56	921.00	.00	1,451.56		
GENERAL	9,880.47	8,098.42	9,619.02	1,017.94-	7,341.93		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,348.36	6,751.85	7,155.96	.00	944.25		
INSTRUCTIONAL MATE	1,348.36	6,751.85	7,155.96	.00	944.25		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	52,857.90	52,857.90	.00	.00		
COMM SCHL-ACTIVI	665.24	.00	.00	.00	665.24		
SUBSIDIZED CHILD	.00	53,492.20	53,492.20	.00	.00		
COMMUNITY SCHOOL	665.24	106,350.10	106,350.10	.00	665.24		
TOTAL	14,438.50	128,239.53	131,975.56	.00	10,702.47		
CHECKING	69.90-	INVESTMENTS	.00	SBMMF	10,772.37	TOTAL	10,702.47
			ACCOUNTS PAYABLE	.00			

DR. W. A. CHAPMAN 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: 27190 S. W. 140 Avenue, Homestead, Florida 33032

Date School Established: 1977

Grades: PK-5

Principal: Ms. Linda A. Amica

Bookkeeper: Ms. Eloisa Marino

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:				
First National Bank of South Florida	--	--	\$2,700.04	
	--	--		\$7,700.72
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	6,926.41	
	Open-end	1.86		7,085.16
TOTAL			<u>\$9,626.45</u>	<u>\$14,785.88</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 0771 WILLIAM A. CHAPMAN ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	293.25	1,355.00	1,648.25	.00	.00
SECOND GRADE	498.34	50.00-	.00	.00	448.34
FIFTH GRADE	591.46	7,050.00	7,595.90	.00	45.56
KINDERGARTEN	41.00-	.00	.00	.00	41.00-
CLASSES AND CLUBS	1,342.05	8,355.00	9,244.15	.00	452.90
TRUST					
AWARDS	3.38	.00	.00	.00	3.38
DONATIONS	369.97	.00	.00	.00	369.97
FIELD TRIPS	86.50	720.00	698.00	.00	108.50
FUND RAISING	266.54-	630.00	.00	.00	363.46
LIBRARY	785.96	857.33	1,642.47	.00	.82
LOST&DAMAGE TEXT	4.50	10.95	15.45	.00	.00
SPECIAL PURPOSE	150.57	25.00	916.33	1,050.58	309.82
STUDENT UNIFORM	125.00	.00	.00	125.00-	.00
UNITED WAY	.00	783.60	783.60	.00	.00
BOOK FAIR	.00	85.45	85.45	.00	.00
YOUTH FAIR TICKE	198.65	.00	.00	198.65-	.00
PAPER BACKS SOCI	66.55	.00	.00	66.55-	.00
MUSIC	6.51	.00	.00	6.51-	.00
DONATION TWO	.00	500.00	77.12	.00	422.88
DONATION THREE	9.55	.00	.00	9.55-	.00
DONATION FOUR	33.25	.00	.00	33.25-	.00
DONATIONS 6	5.76	.00	.00	.00	5.76
GRANTS 1	112.14	.00	.00	.00	112.14
FIELD TRIPS 2	184.00	217.75	311.76	.00	89.99
TRUST	1,875.75	3,830.08	4,530.18	611.07	1,786.72
SCHOOL STORE					
SCHOOL SUP VEND	357.84	256.12	.00	400.84-	213.12
SCHOOL STORE	357.84	256.12	.00	400.84-	213.12
GENERAL					
GENERAL MISCELLA	1,407.73	95.75	1,143.68	840.35	1,200.15
CASH OVER & SHOR	.00	.30	.00	.00	.30
INTEREST	.00	223.18	.00	.00	223.18
SCHOOL PICTURES	.00	2,459.27	1,551.45	697.93-	209.89
VENDING MACHINES	.00	352.65	.00	352.65-	.00
DONATIONS	.00	62.14	.00	.00	62.14
RECYCLING COMMIS	.00	21.50	.00	.00	21.50
GENERAL	1,407.73	3,214.79	2,695.13	210.23-	1,717.16
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,024.56	6,968.70	10,536.71	.00	5,456.55
INSTRUCTIONAL MATE	9,024.56	6,968.70	10,536.71	.00	5,456.55
TOTAL	14,007.93	22,624.69	27,006.17	.00	9,626.45

CHECKING 2,700.04 INVESTMENTS .00 SBMMF 6,926.41 TOTAL 9,626.45  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI

SCHOOL - 0771 WILLIAM A. CHAPMAN ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
SECOND GRADE	448.34	.00	.00	.00	448.34		
THIRD GRADE	.00	520.00	520.00	.00	.00		
FIFTH GRADE	45.56	1,250.00	1,184.00	16.00-	95.56		
KINDERGARTEN	41.00-	996.00	996.00	41.00	.00		
CLASSES AND CLUBS	452.90	2,766.00	2,700.00	25.00	543.90		
TRUST							
AWARDS	3.38	.00	.00	.00	3.38		
DONATIONS	369.97	.00	.00	.00	369.97		
FIELD TRIPS	108.50	148.00	148.00	.00	108.50		
FUND RAISING	363.46	47.50	.00	.00	410.96		
LIBRARY	.82	640.82	.00	.00	641.64		
SPECIAL PURPOSE	309.82	500.00	255.00	552.23	1,107.05		
UNCLAIMED STALE-	.00	.00	.00	21.00	21.00		
UNITED WAY	.00	809.00	809.00	.00	.00		
VANDALISM	.00	30.00	.00	.00	30.00		
DONATION TWO	422.88	.00	.00	.00	422.88		
DONATIONS 6	5.76	.00	.00	.00	5.76		
GRANTS 1	112.14	.00	.00	.00	112.14		
FIELD TRIPS 2	89.99	.00	.00	.00	89.99		
TRUST	1,786.72	2,175.32	1,212.00	573.23	3,323.27		
SCHOOL STORE							
SCHOOL SUP VEND	213.12	187.45	.00	.00	400.57		
SCHOOL STORE	213.12	187.45	.00	.00	400.57		
GENERAL							
GENERAL MISCELLA	1,717.16	.00	528.83	41.00-	1,147.33		
CASH OVER & SHOR	.00	.20	.00	.00	.20		
INTEREST	.00	158.75	.00	.00	158.75		
SCHOOL PICTURES	.00	2,185.00	1,398.18	557.23-	229.59		
VENDING MACHINES	.00	483.00	.00	.00	483.00		
TRAVEL	.00	.00	801.60	.00	801.60-		
DONATIONS	.00	58.69	.00	.00	58.69		
RECYCLING COMMIS	.00	107.60	.00	.00	107.60		
GENERAL	1,717.16	2,993.24	2,728.61	598.23-	1,383.56		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,456.55	14,276.24	10,598.21	.00	9,134.58		
INSTRUCTIONAL MATE	5,456.55	14,276.24	10,598.21	.00	9,134.58		
TOTAL	9,626.45	22,398.25	17,238.82	.00	14,785.88		
CHECKING	7,700.72	INVESTMENTS	.00	SBMMF	7,085.16	TOTAL	14,785.88
			ACCOUNTS PAYABLE	.00			

CUTLER RIDGE 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: 20210 Coral Sea Road, Miami, Florida 33189

Date School Established: 1956

Grades: PK-5

Principals: Ms. Patricia Asuncion (Through June 2003; presently at Campbell Drive Elementary School)

Ms. Adrienne Wright

Bookkeeper: Ms. Kimberly Newton

After School Care Program Managers: Ms. Lynn Sauerwein  
 Mr. Mike Lonic

After School Care Program Secretaries: Ms. Maria T. Olivera (Through September 2003)  
 Ms. Ann D. Rebillard  
 Ms. Nidia Noa

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:				
TotalBank	--	0.48	\$13,746.50	
	--	0.71		\$10,555.78
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	30,149.06	
	Open-end	1.86		20,758.60
<b>TOTAL</b>			<u><u>\$43,895.56</u></u>	<u><u>\$31,314.38</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 1241 CUTLER RIDGE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	110.00	.00	.00	.00	110.00	
FIELD TRIPS	1,575.23	32,778.79	34,189.08	8.00-	156.94	
LIBRARY	1,264.41	6,153.02	9,620.33	2,452.07	249.17	
LOST&DAMAGE TEXT	.00	153.52	153.52	.00	.00	
SPECIAL PURPOSE	948.48	.00	2,028.97	2,194.81	1,114.32	
UNCLAIMED STALE-	.00	.00	.00	30.94	30.94	
UNITED WAY	.00	1,999.05	1,999.05	.00	.00	
BOOK FAIR	.00	7,907.41	5,432.40	2,475.01-	.00	
GRANTS 1	8,333.00	.00	.00	.00	8,333.00	
TRUST	12,231.12	48,991.79	53,423.35	2,194.81	9,994.37	
GENERAL						
GENERAL MISCELLA	21,737.61	.00	8,656.68	.00	13,080.93	
CASH OVER & SHOR	.00	10.00-	.00	.00	10.00-	
INTEREST	.00	1,349.23	.00	.00	1,349.23	
SCHOOL PICTURES	.00	11,643.00	7,304.38	2,194.81-	2,143.81	
TRAVEL	.00	.00	500.00	.00	500.00-	
DONATIONS	.00	1,052.16	1,022.09	.00	30.07	
GENERAL	21,737.61	14,034.39	17,483.15	2,194.81-	16,094.04	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,598.37	43,222.75	40,373.63	.00	6,447.49	
INSTRUCTIONAL MATE	3,598.37	43,222.75	40,373.63	.00	6,447.49	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	128,841.15	128,841.15	.00	.00	
BEFORE/AFTER SCH	.00	262,518.00	262,518.00	.00	.00	
COMM SCHL-ACTIVI	10,143.22	3,030.00	1,813.56	.00	11,359.66	
PRE-K FEES	.00	55,772.00	55,772.00	.00	.00	
SUBSIDIZED CHILD	.00	42,738.80	42,738.80	.00	.00	
COMMUNITY SCHOOL	10,143.22	492,899.95	491,683.51	.00	11,359.66	
TOTAL	47,710.32	599,148.88	602,963.64	.00	43,895.56	
CHECKING	13,746.50	INVESTMENTS	.00 SBMMF	30,149.06	TOTAL	43,895.56
			ACCOUNTS PAYABLE	.00		



ACCESS CENTER VI

SCHOOL - 1241 CUTLER RIDGE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS THIRD GRADE	.00	485.36	483.44	.00	1.92		
CLASSES AND CLUBS	.00	485.36	483.44	.00	1.92		
TRUST							
DONATIONS	110.00	.00	.00	.00	110.00		
FIELD TRIPS	156.94	21,221.17	21,283.96	.00	94.15		
LIBRARY	249.17	888.50	3,671.09	2,784.56	251.14		
LOST&DAMAGE TEXT	.00	86.64	86.64	.00	.00		
SPECIAL PURPOSE	1,114.32	.00	4,685.70	3,936.82	365.44		
UNCLAIMED STALE-	30.94	.00	.00	.00	30.94		
UNITED WAY	.00	2,761.39	2,761.39	.00	.00		
BOOK FAIR	.00	9,114.06	6,329.50	2,784.56-	.00		
GRANTS 1	8,333.00	.00	5,947.00	.00	2,386.00		
TRUST	9,994.37	34,071.76	44,765.28	3,936.82	3,237.67		
GENERAL							
GENERAL MISCELLA	16,094.04	139.32	8,795.87	.00	7,437.49		
CASH OVER & SHOR	.00	4.00-	.00	.00	4.00-		
INTEREST	.00	903.40	.00	.00	903.40		
SCHOOL PICTURES	.00	11,029.00	6,689.36	3,936.82-	402.82		
DONATIONS	.00	2,000.00	.00	.00	2,000.00		
GENERAL	16,094.04	14,067.72	15,485.23	3,936.82-	10,739.71		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	6,447.49	47,554.93	51,362.29	.00	2,640.13		
INSTRUCTIONAL MATE	6,447.49	47,554.93	51,362.29	.00	2,640.13		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	140,751.60	141,942.40	1,190.80	.00		
BEFORE/AFTER SCH	.00	260,391.46	259,200.66	1,190.80-	.00		
COMM SCHL-ACTIVI	11,359.66	7,194.00	2,414.71	1,444.00-	14,694.95		
PRE-K FEES	.00	57,859.00	59,303.00	1,444.00	.00		
SUBSIDIZED CHILD	.00	53,789.60	53,789.60	.00	.00		
COMMUNITY SCHOOL	11,359.66	519,985.66	516,650.37	.00	14,694.95		
TOTAL	43,895.56	616,165.43	628,746.61	.00	31,314.38		
CHECKING	10,555.78	INVESTMENTS	.00	SBMMF	20,758.60	TOTAL	31,314.38
			ACCOUNTS PAYABLE	.00			

CHRISTINA M. EVE 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: 16251 S. W. 99 Street, Miami, Florida 33196

Date School Established: 1999

Grades: PK-5

Principals: Ms. Elvira F. Pupo (Through July 2003)  
 Ms. Eileen Wood Medina

Bookkeeper: Ms. Maria Rodriguez

After School Care Program Managers: Ms. Annette Zayas (Through June 2003;retired)  
 Mr. Raul Garcia  
 Ms. Caridad Roque

After School Care Program Secretary: Ms. Zenaida Betancourt

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:				
Metro Bank of Dade County	--	0.25	\$11,562.29	
	--	0.25		\$17,078.98
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	33,130.87	
	Open-end	1.86		33,646.96
TOTAL			<u>\$44,693.16</u>	<u>\$50,725.94</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM  
 SCHOOL - 1691 CHRISTINA M. EVE ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	120.57	13,801.80	13,395.00	.00	527.37	
LIBRARY	3,286.97	4,186.72	2,493.00	.00	4,980.69	
LOST&DAMAGE TEXT	.00	36.54	36.54	.00	.00	
SPECIAL PURPOSE	3,781.92	277.00	1,129.31	3,375.31	6,304.92	
UNITED WAY	.00	2,485.50	2,485.50	.00	.00	
PAPERBACKS - 1	12.29	2,070.55	2,011.15	.00	71.69	
MUSIC	126.50	.00	.00	.00	126.50	
STUDENTS NEEDS/H	28.39	.00	.00	.00	28.39	
FIELD TRIPS 2	60.00	.00	.00	.00	60.00	
TRUST	7,416.64	22,858.11	21,550.50	3,375.31	12,099.56	
GENERAL						
GENERAL MISCELLA	4,005.53	.00	832.85	483.75	3,656.43	
CASH OVER & SHOR	.00	5.00-	.00	.00	5.00-	
INTEREST	.00	198.83	.00	.00	198.83	
SCHOOL PICTURES	.00	10,353.00	6,479.91	3,859.06-	14.03	
DONATIONS	.00	14,400.00	.00	.00	14,400.00	
MEMORY BOOKS	.00	4,686.00	3,807.00	.00	879.00	
GENERAL	4,005.53	29,632.83	11,119.76	3,375.31-	19,143.29	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	10,000.00	2,093.46	3,172.73	.00	8,920.73	
INSTRUCTIONAL MATE	10,000.00	2,093.46	3,172.73	.00	8,920.73	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	149,848.20	149,848.20	.00	.00	
COMM SCHL-FIELD	.00	602.00	544.00	.00	58.00	
COMM SCHL-ACTIVI	2,897.58	1,880.00	306.00	.00	4,471.58	
PRE-K FEES	.00	69,275.00	69,275.00	.00	.00	
SUBSIDIZED CHILD	.00	7,229.80	7,229.80	.00	.00	
COMMUNITY SCHOOL	2,897.58	228,835.00	227,203.00	.00	4,529.58	
TOTAL	24,319.75	283,419.40	263,045.99	.00	44,693.16	
CHECKING	11,562.29	INVESTMENTS	.00 SBMMF	33,130.87	TOTAL	44,693.16
			ACCOUNTS PAYABLE	.00		

ACCESS CENTER VI

SCHOOL - 1691 CHRISTINA M. EVE ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	527.37	17,237.60	17,065.51	74.00-	625.46	
LIBRARY	4,980.69	3,936.15	2,831.30	.00	6,085.54	
LOST&DAMAGE TEXT	.00	34.50	34.50	.00	.00	
SPECIAL PURPOSE	6,304.92	500.00	2,676.17	4,128.96	8,257.71	
UNCLAIMED STALE-	.00	.00	.00	74.00	74.00	
UNITED WAY	.00	3,883.72	3,883.72	.00	.00	
PAPERBACKS - 1	71.69	2,380.00	2,013.00	.00	438.69	
MUSIC	126.50	.00	.00	.00	126.50	
DONATION TWO	.00	74.00	72.41	.00	1.59	
STUDENTS NEEDS/H	28.39	.00	.00	.00	28.39	
FIELD TRIPS 2	60.00	8,109.98	8,026.00	.00	143.98	
TRUST	12,099.56	36,155.95	36,602.61	4,128.96	15,781.86	
GENERAL						
GENERAL MISCELLA	19,143.29	.00	291.00	.00	18,852.29	
CASH OVER & SHOR	.00	.40	.00	.00	.40	
INTEREST	.00	600.13	.00	.00	600.13	
SCHOOL PICTURES	.00	11,063.00	6,916.02	4,128.96-	18.02	
MEMORY BOOKS	.00	4,807.00	4,265.69	.00	541.31	
GENERAL	19,143.29	16,470.53	11,472.71	4,128.96-	20,012.15	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,920.73	3,450.14	4,008.84	.00	8,362.03	
INSTRUCTIONAL MATE	8,920.73	3,450.14	4,008.84	.00	8,362.03	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	144,953.00	144,953.00	.00	.00	
COMM SCHL-FIELD	58.00	455.00	453.50	.00	59.50	
COMM SCHL-ACTIVI	4,471.58	2,100.00	61.18	.00	6,510.40	
PRE-K FEES	.00	65,773.00	65,773.00	.00	.00	
SUBSIDIZED CHILD	.00	8,673.40	8,673.40	.00	.00	
COMMUNITY SCHOOL	4,529.58	221,954.40	219,914.08	.00	6,569.90	
TOTAL	44,693.16	278,031.02	271,998.24	.00	50,725.94	
CHECKING	17,078.98	INVESTMENTS	.00 SBMMF	33,646.96	TOTAL	50,725.94
			ACCOUNTS PAYABLE	.00		

DANTE B. FASCELL 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: 15625 S. W. 80 Street, Miami, Florida 33193

Date School Established: 1996

Grades: PK-5

Principal: Ms. Estela Santiago

Bookkeeper: Ms. Marta Amaro

After School Care Program Manager: Mr. Carlos Mancebo

After School Care Program Secretaries: Ms. Yolanda Lopez (Through June 2003)  
 Ms. Victoria Porras (Through August 2004)  
 (position currently vacant)

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:				
Metro Bank of Dade County	--	0.25	\$9,456.20	
	--	0.25		\$3,517.36
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	31,688.76	
	Open-end	1.86		32,329.47
<b>TOTAL</b>			<b>\$41,144.96</b>	<b>\$35,846.83</b>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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.

\*This school reported to ACCESS Center 6 during the 2002-03 fiscal year. During the 2003-04 fiscal year and currently it reports to ACCESS Center 5.

REGION VI SBM

SCHOOL - 1811 DANTE B. FASCELL ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
PHYSICAL EDUCATI	30.71	.00	.00	.00	30.71		
FOURTH GRADE	549.53	534.00	762.77	.00	320.76		
FIFTH GRADE	7,216.53	1,884.00	2,086.02	.00	7,014.51		
KINDERGARTEN	14.51	.00	.00	.00	14.51		
CLASSES AND CLUBS	7,811.28	2,418.00	2,848.79	.00	7,380.49		
TRUST							
DONATIONS	584.21	584.21	.00	.00	.00		
FIELD TRIPS	1,033.39	16,551.60	16,453.89	.00	1,131.10		
FUND RAISING	834.32	.00	.00	.00	834.32		
LIBRARY	4,738.56	3,750.53	6,034.99	.00	2,454.10		
LOST&DAMAGE TEXT	.00	129.05	129.05	.00	.00		
NON-RESIDENT TUI	.00	150.00	150.00	.00	.00		
SPECIAL PURPOSE	4,314.68	.00	3,030.73	1,492.77	2,776.72		
UNCLAIMED STALE-	6.00	.00	6.00	.00	.00		
UNITED WAY	.00	3,781.80	3,781.80	.00	.00		
PAPERBACKS - 1	13.09	136.00	134.19	.00	14.90		
MUSIC	620.44	1,788.00	1,855.88	.00	552.56		
DONATION TWO	160.00	.00	.00	.00	160.00		
TRUST	12,304.69	25,702.77	31,576.53	1,492.77	7,923.70		
GENERAL							
GENERAL MISCELLA	9,225.45	371.49	2,225.72	.00	7,371.22		
INTEREST	.00	785.50	.00	.00	785.50		
SCHOOL PICTURES	.00	8,036.30	5,050.76	1,492.77	1,492.77		
TRAVEL	.00	.00	770.00	.00	770.00		
DONATIONS	.00	2,782.18	.00	.00	2,782.18		
MEMORY BOOKS	.00	8,086.16	8,086.16	.00	.00		
GENERAL	9,225.45	20,061.63	16,132.64	1,492.77	11,661.67		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,646.28	28,452.61	23,411.25	.00	9,687.64		
INSTRUCTIONAL MATE	4,646.28	28,452.61	23,411.25	.00	9,687.64		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	206,459.90	206,459.90	.00	.00		
COMM SCHL-FIELD	154.20	1,143.80	1,255.70	.00	42.30		
COMM SCHL-ACTIVI	4,400.96	850.00	801.80	.00	4,449.16		
PRE-K FEES	.00	70,157.00	70,157.00	.00	.00		
SUBSIDIZED CHILD	.00	22,333.40	22,333.40	.00	.00		
COMMUNITY SCHOOL	4,555.16	300,944.10	301,007.80	.00	4,491.46		
TOTAL	38,542.86	377,579.11	374,977.01	.00	41,144.96		
CHECKING	9,456.20	INVESTMENTS	.00	SBMMF	31,688.76	TOTAL	41,144.96
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER V

SCHOOL - 1811 DANTE B. FASCELL ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
PHYSICAL EDUCATI	30.71	.00	.00	.00	30.71		
FOURTH GRADE	320.76	.00	.00	.00	320.76		
FIFTH GRADE	7,014.51	2,535.00	2,397.38	250.89-	6,901.24		
KINDERGARTEN	14.51	.00	.00	.00	14.51		
CLASSES AND CLUBS	7,380.49	2,535.00	2,397.38	250.89-	7,267.22		
TRUST							
DONATIONS	.00	731.35	.00	.00	731.35		
FIELD TRIPS	1,131.10	14,959.49	14,097.80	40.00-	1,952.79		
FUND RAISING	834.32	.00	.00	.00	834.32		
LIBRARY	2,454.10	3,749.30	4,515.99	.00	1,687.41		
LOST&DAMAGE TEXT	.00	14.00	14.00	.00	.00		
NON-RESIDENT TUI	.00	200.00	200.00	.00	.00		
SPECIAL PURPOSE	2,776.72	2,005.60	3,107.97	3,283.74	4,958.09		
UNCLAIMED STALE-	.00	.00	.00	40.00	40.00		
UNITED WAY	.00	4,704.60	4,704.60	.00	.00		
PAPERBACKS - 1	14.90	.00	.00	.00	14.90		
MUSIC	552.56	1,428.00	1,088.88	.00	891.68		
DONATION TWO	160.00	.00	.00	.00	160.00		
TRUST	7,923.70	27,792.34	27,729.24	3,283.74	11,270.54		
GENERAL							
GENERAL MISCELLA	11,661.67	259.75	7,587.88	250.89	4,584.43		
INTEREST	.00	716.70	.00	.00	716.70		
SCHOOL PICTURES	.00	8,834.00	5,550.26	3,283.74-	.00		
TRAVEL	.00	.00	490.00	.00	490.00-		
DONATIONS	.00	3,375.49	.00	.00	3,375.49		
MEMORY BOOKS	.00	6,780.11	6,780.11	.00	.00		
GENERAL	11,661.67	19,966.05	20,408.25	3,032.85-	8,186.62		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,687.64	15,340.19	19,442.21	.00	5,585.62		
INSTRUCTIONAL MATE	9,687.64	15,340.19	19,442.21	.00	5,585.62		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	200,611.23	200,611.23	.00	.00		
COMM SCHL-FIELD	42.30	160.00	160.00	.00	42.30		
COMM SCHL-ACTIVI	4,449.16	1,280.00	2,234.63	.00	3,494.53		
PRE-K FEES	.00	63,092.00	63,092.00	.00	.00		
SUBSIDIZED CHILD	.00	31,078.60	31,078.60	.00	.00		
COMMUNITY SCHOOL	4,491.46	296,221.83	297,176.46	.00	3,536.83		
TOTAL	41,144.96	361,855.41	367,153.54	.00	35,846.83		
CHECKING	3,517.36	INVESTMENTS	.00	SBMMF	32,329.47	TOTAL	35,846.83
			ACCOUNTS PAYABLE	.00			

FLORIDA CITY 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: 364 N.W. 6 Avenue, Florida City, Florida 33034

Date School Established: 1961

Grades: PK-5

Principal: Ms. Valtena G. Brown

Bookkeeper: Ms. Theresa Jenkins

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:				
Community Bank of Florida	--	0.24	\$3,472.35	
	--	0.15		\$4,263.71
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	9,682.13	
	Open-end	1.86		7,348.57
<b>TOTAL</b>			<u>\$13,154.48</u>	<u>\$11,612.28</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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.



SCHOOL - 2001 FLORIDA CITY ELEMENTAR REGION VI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	87.06	50.00	.00	.00	137.06		
PHYSICAL EDUCATI	795.28	.00	712.60	.00	82.68		
SPANISH CLUB	1.97	.00	.00	.00	1.97		
GIFTED	11.50	.00	.00	.00	11.50		
PRE-KINDER	4.54	.00	.00	.00	4.54		
CLASSES AND CLUBS	900.35	50.00	712.60	.00	237.75		
TRUST							
FIELD TRIPS	.64	2,626.70	2,641.20	14.50	.64		
LIBRARY	501.31	217.00	533.12	.00	185.19		
LOST&DAMAGE TEXT	.00	15.00	.00	.00	15.00		
SPECIAL PURPOSE	275.49	375.00	1,014.62	906.67	542.54		
UNCLAIMED STALE-	8.00	.00	8.00	.00	.00		
UNITED WAY	.00	1,288.50	1,288.50	.00	.00		
GRANTS 1	.00	500.00	499.93	.00	.07		
FIELD TRIPS 2	.00	200.00	138.00	.00	62.00		
SCHOOL IMPROVEME	175.04	.00	.00	.00	175.04		
TRUST	960.48	5,222.20	6,123.37	921.17	980.48		
GENERAL							
GENERAL MISCELLA	1,824.29	13.65	867.65	14.50-	955.79		
INTEREST	.00	225.10	.00	.00	225.10		
SCHOOL PICTURES	.00	3,593.00	2,200.78	906.67-	485.55		
DONATIONS	.00	269.81	.00	.00	269.81		
GENERAL	1,824.29	4,101.56	3,068.43	921.17-	1,936.25		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,458.75	10,305.14	9,763.89	.00	10,000.00		
INSTRUCTIONAL MATE	9,458.75	10,305.14	9,763.89	.00	10,000.00		
TOTAL	13,143.87	19,678.90	19,668.29	.00	13,154.48		
CHECKING	3,472.35	INVESTMENTS	.00	SBMMF	9,682.13	TOTAL	13,154.48
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 2001 FLORIDA CITY ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	137.06	50.00	161.54	.00	25.52		
PHYSICAL EDUCATI	82.68	.00	.00	.00	82.68		
SPANISH CLUB	1.97	.00	.00	.00	1.97		
GIFTED	11.50	.00	.00	11.50-	.00		
THIRD GRADE	.00	1,304.00	1,304.00	.00	.00		
PRE-KINDER	4.54	492.00	465.00	.00	31.54		
CLASSES AND CLUBS	237.75	1,846.00	1,930.54	11.50-	141.71		
TRUST							
FIELD TRIPS	.64	.00	510.00-	510.00-	.64		
LIBRARY	185.19	114.00	178.87	.00	120.32		
LOST&DAMAGE TEXT	15.00	.00	15.00	.00	.00		
SPECIAL PURPOSE	542.54	500.00	523.48	392.71	911.77		
UNCLAIMED STALE-	.00	.00	.00	532.00	532.00		
UNITED WAY	.00	841.67	841.67	.00	.00		
BOOK FAIR	.00	1,865.79	1,865.79	.00	.00		
GRANTS 1	.07	.00	.00	.00	.07		
FIELD TRIPS 2	62.00	.00	.00	.00	62.00		
SCHOOL IMPROVEME	175.04	.00	.00	.00	175.04		
TRUST	980.48	3,321.46	2,914.81	414.71	1,801.84		
GENERAL							
GENERAL MISCELLA	1,936.25	.00	1,636.47	11.50	311.28		
INTEREST	.00	173.89	.00	.00	173.89		
SCHOOL PICTURES	.00	3,134.00	1,976.99	392.71-	764.30		
TRAVEL	.00	.00	25.00	.00	25.00-		
DONATIONS	.00	175.01	.00	.00	175.01		
GENERAL	1,936.25	3,482.90	3,638.46	381.21-	1,399.48		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	17,990.41	19,699.16	22.00-	8,269.25		
INSTRUCTIONAL MATE	10,000.00	17,990.41	19,699.16	22.00-	8,269.25		
TOTAL	13,154.48	26,640.77	28,182.97	.00	11,612.28		
CHECKING	4,263.71	INVESTMENTS	.00	SBMMF	7,348.57	TOTAL	11,612.28
			ACCOUNTS PAYABLE	.00			

JACK D. GORDON 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: 14600 Country Walk Drive, Miami, Florida 33157

Date School Established: 1994

Grades: PK-5

Principal During Audit Period: Dr. Maria V. Pabellon (Through June 2004; currently at South Miami Heights Elementary School)

Current Principal: Ms. Ruth Alperin

Bookkeepers: Ms. Myrtha Mompelas (Through August 2004)  
 Ms. Ines Perez

Community School Assistant Principals: Mr. Jeremiah Horgan (Through June 2004)  
 Ms. Norma Delgado

Community School Secretaries: Ms. Francis Carcamo (Through October 2003)  
 Ms. Isabel Perdomo (Through August 2003)  
 Ms. Patricia Blackburn  
 Ms. Marie T. Monde

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:				
BankAtlantic	--	0.80	\$27,779.89	
	--	--		\$17,765.57
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	18,025.03	
	Open-end	1.86		18,389.46
<b>TOTAL</b>			<b><u>\$45,804.92</u></b>	<b><u>\$36,155.03</u></b>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 2151 JACK D. GORDON COMMUNI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
CHEERLEADERS	.00	252.00	252.00	.00	.00
FIRST GRADE	560.50	6,376.50	6,147.00	.00	790.00
SECOND GRADE	662.50	8,577.50	7,675.50	6.00-	1,558.50
THIRD GRADE	.00	8,997.94	8,374.60	.00	623.34
FOURTH GRADE	757.03	21,150.50	20,395.50	.00	1,512.03
FIFTH GRADE	331.49	41,290.50	40,508.46	.00	1,113.53
KINDERGARTEN	7.75	7,774.15	7,651.65	.00	130.25
CLASSES AND CLUBS	2,319.27	94,419.09	91,004.71	6.00-	5,727.65
TRUST					
DONATIONS	20.00	.00	.00	.00	20.00
FIELD TRIPS	1,005.83	.00	225.00	.00	780.83
LIBRARY	371.27	746.24	404.20	2,797.44	3,510.75
LOST&DAMAGE TEXT	.00	187.39	187.39	.00	.00
SPECIAL PURPOSE	292.00	2,836.00	1,418.71	2,082.09	3,791.38
UNCLAIMED STALE-	17.34	.00	23.34	6.00	.00
UNITED WAY	.00	8,408.07	8,408.07	.00	.00
BOOK FAIR	.00	19,099.50	16,301.86	2,797.44-	.00
PAPERBACKS - 1	7.50	737.13	616.46	.00	128.17
MUSIC	2.35	.00	.00	.00	2.35
DONATION TWO	.00	250.00	250.00	.00	.00
FIELD TRIPS 2	1,280.23	.00	336.00	.00	944.23
FIELD TRIPS 3	205.00	.00	.00	.00	205.00
TRUST	3,201.52	32,264.13	28,171.03	2,088.09	9,382.71
GENERAL					
GENERAL MISCELLA	12,686.94	13.93-	3,808.53	.00	8,864.48
INTEREST	.00	1,125.18	.00	.00	1,125.18
SCHOOL PICTURES	.00	22,301.00	13,959.63	2,082.09-	6,259.28
DONATIONS	.00	2,727.63	.00	.00	2,727.63
GENERAL	12,686.94	26,139.88	17,768.16	2,082.09-	18,976.57
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	21,854.94	24,552.74	.00	7,302.20
INSTRUCTIONAL MATE	10,000.00	21,854.94	24,552.74	.00	7,302.20
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	213,492.37	213,492.37	.00	.00
BEFORE/AFTER SCH	.00	69,084.37	69,084.37	.00	.00
BEFORE/AFTER SCH	.00	69,785.65	69,785.65	.00	.00
COMM SCH CLASS F	.00	23,801.49	23,801.49	.00	.00
COMM SCHL-ACTIVI	3,537.69	4,680.60	3,802.50	.00	4,415.79
PRE-K FEES	.00	66,312.00	66,312.00	.00	.00
SUBSIDIZED CHILD	.00	22,768.20	22,768.20	.00	.00
COMMUNITY SCHOOL	3,537.69	469,924.68	469,046.58	.00	4,415.79
TOTAL	31,745.42	644,602.72	630,543.22	.00	45,804.92

CHECKING 27,779.89 INVESTMENTS .00 SBMMF 18,025.03 TOTAL 45,804.92  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI

SCHOOL - 2151 JACK D. GORDON COMMUNI

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIRST GRADE	790.00	9,234.54	8,925.30	.00	1,099.24
SECOND GRADE	1,558.50	8,597.00	9,637.26	.00	518.24
THIRD GRADE	623.34	14,599.00	13,139.83	.00	2,082.51
FOURTH GRADE	1,512.03	41,607.90	42,218.19	107.00-	794.74
FIFTH GRADE	1,113.53	48,898.00	48,396.90	.00	1,614.63
KINDERGARTEN	130.25	10,218.50	9,058.00	9.50-	1,281.25
CLASSES AND CLUBS	5,727.65	133,154.94	131,375.48	116.50-	7,390.61
TRUST					
DONATIONS	20.00	.00	.00	.00	20.00
FIELD TRIPS	780.83	.00	600.00	.00	180.83
LIBRARY	3,510.75	788.07	2,464.77	2,652.21	4,486.26
LOST&DAMAGE TEXT	.00	109.35	.00	.00	109.35
SPECIAL PURPOSE	3,791.38	1,026.74	6,824.33	2,262.71	256.50
UNCLAIMED STALE-	.00	.00	.00	274.39	274.39
UNITED WAY	.00	9,331.90	9,331.90	.00	.00
BOOK FAIR	.00	21,573.62	18,906.52	2,667.10-	.00
PAPERBACKS - 1	128.17	852.00	837.94	.00	142.23
MUSIC	2.35	.00	.00	.00	2.35
DONATION TWO	.00	600.00	600.00	.00	.00
FIELD TRIPS 2	944.23	.00	.00	.00	944.23
FIELD TRIPS 3	205.00	.00	.00	.00	205.00
TRUST	9,382.71	34,281.68	39,565.46	2,522.21	6,621.14
GENERAL					
GENERAL MISCELLA	18,976.57	1,020.18	8,622.82	.00	11,373.93
CASH OVER & SHOR	.00	7.50	.00	.00	7.50
INTEREST	.00	1,078.20	.00	.00	1,078.20
SCHOOL PICTURES	.00	23,412.00	15,160.16	2,262.71-	5,989.13
TRAVEL	.00	.00	1,039.12	.00	1,039.12-
EQUIPMENT	.00	.00	2,159.00	.00	2,159.00-
DONATIONS	.00	1,816.12	.00	.00	1,816.12
GENERAL	18,976.57	27,334.00	26,981.10	2,262.71-	17,066.76
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,302.20	27,169.87	32,904.32	.00	1,567.75
INSTRUCTIONAL MATE	7,302.20	27,169.87	32,904.32	.00	1,567.75
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	221,269.86	221,161.86	108.00-	.00
BEFORE/AFTER SCH	.00	70,002.90	70,002.90	.00	.00
BEFORE/AFTER SCH	.00	84,559.10	84,559.10	.00	.00
COMM SCH CLASS F	.00	29,808.00	29,773.00	35.00-	.00
COMM SCHL-ACTIVI	4,415.79	4,839.00	5,746.02	.00	3,508.77
PRE-K FEES	.00	68,300.50	68,300.50	.00	.00
SUBSIDIZED CHILD	.00	31,758.00	31,758.00	.00	.00
COMMUNITY SCHOOL	4,415.79	510,537.36	511,301.38	143.00-	3,508.77
TOTAL	45,804.92	732,477.85	742,127.74	.00	36,155.03

CHECKING 17,765.57 INVESTMENTS .00 SBMMF 18,389.46 TOTAL 36,155.03  
 ACCOUNTS PAYABLE .00

GULFSTREAM 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: 20900 S. W. 97 Avenue, Miami, Florida 33189

Date School Established: 1960

Grades: PK-5

Principal: Ms. Susan J. Lyle

Bookkeeper: Ms. Janet Kunde

After School Care Program Manager: Ms. JoAnne Bowers

After School Care Program Secretaries: Ms. Evelyn Tompkins (Through July 2003)  
 Ms. Leonara Peters

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:				
TotalBank	--	0.32	\$5,432.78	
	--	0.89		\$1,810.20
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	23,857.51	
	Open-end	1.86		29,369.85
<b>TOTAL</b>			<u><u>\$29,290.29</u></u>	<u><u>\$31,180.05</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 2321 GULFSTREAM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	121.26	.00	.00	862.70	983.96
ACADEMIC AWARENE	.15	.00	.00	.00	.15
AFRO AMERICAN CL	26.81	.00	.00	.00	26.81
FIFTH GRADE	37.13	3,998.00	3,889.41	.00	145.72
ESE - 4	443.84	2,900.00	1,576.00	.00	1,767.84
CLASSES AND CLUBS	629.19	6,898.00	5,465.41	862.70	2,924.48
TRUST					
DONATIONS	892.48	392.31-	.00	.00	500.17
FIELD TRIPS	794.93	6,173.93	5,974.68	3.00-	991.18
FUND RAISING	311.35	.00	.00	.00	311.35
LIBRARY	1,348.89	546.80	1,539.91	1,402.23	1,758.01
SPECIAL PURPOSE	861.48	1,000.00	2,027.86	1,120.02	953.64
STUDENT UNIFORM	557.30	228.00	.00	.00	785.30
UNCLAIMED STALE-	265.36	.00	279.20	104.18	90.34
UNITED WAY	.00	894.37	894.37	.00	.00
BOOK FAIR	.00	5,579.24	4,144.76	1,434.48-	.00
YOUTH FAIR TICKE	529.10	3,237.00	2,903.40	862.70-	.00
MUSIC	.00	992.15	986.25	.00	5.90
VANDALISM	3,301.88	2,500.01	1,697.84	40.09-	4,063.96
DONATION TWO	.00	8,253.00	7,145.24	.00	1,107.76
DONATION THREE	993.50	.00	.00	.00	993.50
STUDENTS NEEDS/H	1,305.15	276.15-	105.80	.00	923.20
REGION ACTIVITIE	45.00	.00	.00	.00	45.00
TRUST	11,206.42	28,736.04	27,699.31	286.16	12,529.31
GENERAL					
GENERAL MISCELLA	3,478.18	65.24	2,483.53	.00	1,059.89
CASH OVER & SHOR	.00	1.54	.00	.00	1.54
INTEREST	.00	703.73	.00	.00	703.73
SCHOOL PICTURES	.00	4,964.00	2,705.96	1,138.02-	1,120.02
DONATIONS	.00	1,470.97	431.41	.00	1,039.56
RECYCLING COMMIS	.00	12.25	.00	.00	12.25
GENERAL	3,478.18	7,217.73	5,620.90	1,138.02-	3,936.99
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,383.33	4,406.43	4,325.22	.00	8,464.54
INSTRUCTIONAL MATE	8,383.33	4,406.43	4,325.22	.00	8,464.54
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	72,677.10	72,676.26	.84-	.00
COMM SCHL-ACTIVI	928.29	670.00	153.32	10.00-	1,434.97
PRE-K FEES	.00	21,712.00	21,712.00	.00	.00
SUBSIDIZED CHILD	.00	33,446.45	33,446.45	.00	.00
COMMUNITY SCHOOL	928.29	128,505.55	127,988.03	10.84-	1,434.97
TOTAL	24,625.41	175,763.75	171,098.87	.00	29,290.29

CHECKING 5,432.78 INVESTMENTS .00 SBMMF 23,857.51 TOTAL 29,290.29  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI

SCHOOL - 2321 GULFSTREAM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	983.96	72.00	431.61	.00	624.35		
ACADEMIC AWARENE	.15	243.00	243.15	.00	.00		
AFRO AMERICAN CL	26.81	.00	.00	.00	26.81		
FIFTH GRADE	145.72	1,200.85	1,134.80	.00	211.77		
ESE - 4	1,767.84	2,000.00	2,779.10	.00	988.74		
CLASSES AND CLUBS	2,924.48	3,515.85	4,588.66	.00	1,851.67		
TRUST							
DONATIONS	500.17	420.00	.00	.00	920.17		
FIELD TRIPS	991.18	16,135.60	16,430.42	5.00-	691.36		
FUND RAISING	311.35	.00	.00	.00	311.35		
LIBRARY	1,758.01	2,630.65	2,539.16	1,799.96	3,649.46		
SPECIAL PURPOSE	953.64	1,000.00	2,414.51	688.90	228.03		
STUDENT UNIFORM	785.30	.00	.00	.00	785.30		
UNCLAIMED STALE-	90.34	.00	90.34	5.00	5.00		
UNITED WAY	.00	645.62	645.62	.00	.00		
BOOK FAIR	.00	6,919.57	5,119.61	1,799.96-	.00		
YOUTH FAIR TICKE	.00	3,539.00	3,185.10	.00	353.90		
MUSIC	5.90	349.00	458.90	104.00	.00		
VANDALISM	4,063.96	1,592.11	614.78	104.00-	4,937.29		
DONATION TWO	1,107.76	5,409.00	3,854.72	.00	2,662.04		
DONATION THREE	993.50	.00	.00	.00	993.50		
STUDENTS NEEDS/H	923.20	.00	10.00	.00	913.20		
REGION ACTIVITIE	45.00	.00	.00	.00	45.00		
TRUST	12,529.31	38,640.55	35,363.16	688.90	16,495.60		
GENERAL							
GENERAL MISCELLA	3,936.99	2,051.72	3,404.28	.00	2,584.43		
CASH OVER & SHOR	.00	3.00-	.00	.00	3.00-		
INTEREST	.00	593.13	.00	.00	593.13		
SCHOOL PICTURES	.00	4,378.00	3,000.20	688.90-	688.90		
DONATIONS	.00	823.43	190.35	.00	633.08		
MEMORY BOOKS	.00	2,995.00	2,533.00	.00	462.00		
GENERAL	3,936.99	10,838.28	9,127.83	688.90-	4,958.54		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,464.54	4,131.75	6,576.08	.00	6,020.21		
INSTRUCTIONAL MATE	8,464.54	4,131.75	6,576.08	.00	6,020.21		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	69,506.90	69,506.90	.00	.00		
COMM SCHL-ACTIVI	1,434.97	976.40	557.34	.00	1,854.03		
PRE-K FEES	.00	19,980.00	19,980.00	.00	.00		
SUBSIDIZED CHILD	.00	47,459.00	47,459.00	.00	.00		
COMMUNITY SCHOOL	1,434.97	137,922.30	137,503.24	.00	1,854.03		
TOTAL	29,290.29	195,048.73	193,158.97	.00	31,180.05		
CHECKING	1,810.20	INVESTMENTS	.00	SBMMF	29,369.85	TOTAL	31,180.05
			ACCOUNTS PAYABLE	.00			



OLIVER HOOVER 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: 9050 Hammocks Boulevard, Kendall, Florida 33196

Date School Established: 1982

Grades: PK-5

Principal During Audit Period: Ms. Carol S. Bernstein (Through June 2004; retired)

Current Principal: Dr. Neraida F. Smith

Bookkeepers: Ms. Doris Flatau (Through June 2003)  
 Ms. Barbara Katz

After School Care Program Manager: Ms. Luz Antigua

After School Care Program Secretary: Ms. Mauri Laden

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:				
First Union National Bank of Florida	--	0.10	\$7,569.48	\$633.19
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	38,220.74	
	Open-end	1.86		33,932.17
TOTAL			<u>\$45,790.22</u>	<u>\$34,565.36</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial statements of the school present fairly, in all material respects, the changes in funds 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 VI SBM

SCHOOL - 2521 OLIVER HOOVER ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	1,227.35	446.75	1,426.51	.00	247.59		
FUTURE EDUCATORS	140.00	.00	.00	.00	140.00		
SAFETY PATROL	605.88	500.00	1,247.50	521.20	379.58		
CLASSES AND CLUBS	1,973.23	946.75	2,674.01	521.20	767.17		
TRUST							
DONATIONS	92.78	.00	.00	.00	92.78		
FIELD TRIPS	1,458.11	28,087.87	27,417.56	.00	2,128.42		
LIBRARY	2,760.13	9,579.17	10,503.79	.00	1,835.51		
LOST&DAMAGE TEXT	.00	61.14	61.14	.00	.00		
SPECIAL PURPOSE	2,962.32	.00	921.84	3,314.85	5,355.33		
UNITED WAY	.00	3,053.02	3,053.02	.00	.00		
YOUTH FAIR TICKE	.00	5,212.00	4,690.80	521.20-	.00		
VANDALISM	2,043.74	.00	2,043.74	.00	.00		
DONATION TWO	127.83	1,892.32	1,744.26	.00	275.89		
DONATION THREE	2,508.27	.00	2,508.27	.00	.00		
DONATION FOUR	.00	6,523.00	112.75	.00	6,410.25		
DONATIONS FIVE	2,000.00	4,974.07	6,974.07	.00	.00		
DONATIONS 6	150.00	.00	113.40	36.60-	.00		
GRANTS 1	.00	.00	206.80	.00	206.80-		
TRUST	14,103.18	59,382.59	60,351.44	2,757.05	15,891.38		
GENERAL							
GENERAL MISCELLA	13,445.45	125.70	1,621.81	36.60	11,985.94		
CASH OVER & SHOR	.00	.50	.00	.00	.50		
INTEREST	.00	896.95	.00	.00	896.95		
SCHOOL PICTURES	.00	17,828.00	11,363.30	3,314.85-	3,149.85		
TRAVEL	.00	.00	70.00	.00	70.00-		
REPAIR & MAINTEN	.00	199.44	883.26	.00	683.82-		
OFFICE SUPPLY	.00	.00	238.81	.00	238.81-		
GENERAL	13,445.45	19,050.59	14,177.18	3,278.25-	15,040.61		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,494.57	6,472.46	5,962.40	.00	5,004.63		
INSTRUCTIONAL MATE	4,494.57	6,472.46	5,962.40	.00	5,004.63		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	202,305.61	202,305.61	.00	.00		
COMM SCHL-ACTIVI	8,291.82	3,489.50	2,694.89	.00	9,086.43		
PRE-K FEES	.00	70,384.00	70,384.00	.00	.00		
SUBSIDIZED CHILD	.00	10,592.60	10,592.60	.00	.00		
COMMUNITY SCHOOL	8,291.82	286,771.71	285,977.10	.00	9,086.43		
TOTAL	42,308.25	372,624.10	369,142.13	.00	45,790.22		
CHECKING	7,569.48	INVESTMENTS	.00	SBMMF	38,220.74	TOTAL	45,790.22
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 2521 OLIVER HOOVER ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	247.59	.00	199.99	.00	47.60		
FUTURE EDUCATORS	140.00	.00	.00	.00	140.00		
SAFETY PATROL	379.58	37.50	251.61	.00	165.47		
ESE (EXCEP EDUC)	.00	222.00	156.65	.00	65.35		
CLASSES AND CLUBS	767.17	259.50	608.25	.00	418.42		
TRUST							
DONATIONS	92.78	.00	.00	.00	92.78		
FIELD TRIPS	2,128.42	15,786.98	16,077.05	80.00-	1,758.35		
LIBRARY	1,835.51	4,623.40	4,937.97	.00	1,520.94		
LOST&DAMAGE TEXT	.00	29.85	29.85	.00	.00		
SPECIAL PURPOSE	5,355.33	.00	1,355.51	3,385.45	7,385.27		
UNITED WAY	.00	3,220.87	3,223.87	3.00	.00		
DONATION TWO	275.89	.00	.00	.00	275.89		
DONATION FOUR	6,410.25	3,129.50	7,495.20	.00	2,044.55		
GRANTS 1	206.80-	.00	206.80-	.00	.00		
TRUST	15,891.38	26,790.60	32,912.65	3,308.45	13,077.78		
GENERAL							
GENERAL MISCELLA	15,040.61	250.99	6,343.50	3.00-	8,945.10		
CASH OVER & SHOR	.00	40	.00	.00	.40		
INTEREST	.00	743.62	.00	.00	743.62		
SCHOOL PICTURES	.00	19,099.00	12,351.11	3,385.45-	3,362.44		
REPAIR & MAINTEN	.00	.00	10.34	.00	10.34-		
DONATIONS	.00	900.00	.00	.00	900.00		
GENERAL	15,040.61	20,994.01	18,704.95	3,388.45-	13,941.22		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,004.63	8,270.76	7,275.39	.00	6,000.00		
INSTRUCTIONAL MATE	5,004.63	8,270.76	7,275.39	.00	6,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	231,331.20	231,331.20	.00	.00		
COMM SCHL-ACTIVI	9,086.43	3,710.50	11,748.99	80.00	1,127.94		
PRE-K FEES	.00	69,963.00	69,963.00	.00	.00		
SUBSIDIZED CHILD	.00	16,783.00	16,783.00	.00	.00		
COMMUNITY SCHOOL	9,086.43	321,787.70	329,826.19	80.00	1,127.94		
TOTAL	45,790.22	378,102.57	389,327.43	.00	34,565.36		
CHECKING	633.19	INVESTMENTS	.00	SBMMF	33,932.17	TOTAL	34,565.36
			ACCOUNTS PAYABLE	.00			

KENDALE LAKES 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: 8000 S. W. 142 Avenue, Miami, Florida 33183

Date School Established: 1975

Grades: PK-5

Principal During Audit Period: Dr. Linette M. Coleman (Through July 2004; presently District Director at Labor Relations)

Current Principal: Mr. Caleb Lopez

Bookkeepers: Ms. Barbara K. Katz (Through July 2003)  
 Ms. Lucinda Wilkenson

After School Care Program Manager: Ms. Elease B. Durden

After School Care Program Secretary: Ms. Susana Del Busto

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:				
Metro Bank of Dade County	--	0.25	\$10,666.27	
		0.25		\$25,479.32
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	14,148.18	
	Open-end	1.86		14,434.24
<b>TOTAL</b>			<u>\$24,814.45</u>	<u>\$39,913.56</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 2651 KENDALE LAKES ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PEER COUNSELORS	36.00	.00	.00	.00	36.00
FUTURE EDUCATORS	.00	2,530.00	2,446.43	.00	83.57
FIRST GRADE	293.00	2,018.00	2,276.33	.00	34.67
SECOND GRADE	752.50	430.00	534.33	.00	648.17
THIRD GRADE	565.00	2,145.00	1,801.18	.00	908.82
FOURTH GRADE	925.00	2,214.50	1,907.00	75.00-	1,157.50
FIFTH GRADE	56.95	2,099.50	2,223.66	75.00	7.79
ESE (EXCEP EDUC)	130.70	1,352.00	1,417.00	.00	65.70
KINDERGARTEN	770.47	990.00	1,822.00	428.00	366.47
PRE-KINDER	202.23	1,319.95	864.20	428.00-	229.98
CLASSES AND CLUBS	3,731.85	15,098.95	15,292.13	.00	3,538.67
TRUST					
DONATIONS	.00	5,286.00	.00	.00	5,286.00
FIELD TRIPS	41.93	.00	.00	.00	41.93
LIBRARY	3,441.95	1,051.09	1,890.38	.00	2,602.66
LOST&DAMAGE TEXT	.00	248.77	248.77	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
SPECIAL PURPOSE	582.23	900.00	3,195.89	1,830.61	116.95
UNCLAIMED STALE-	377.00	.00	377.00	.00	.00
UNITED WAY	.00	43.00	43.00	.00	.00
PAPERBACKS - 2	32.15	.00	.00	.00	32.15
"SCHOLARSHIP SAT	.00	300.00	300.00	.00	.00
DONATION TWO	9.04	.00	.00	.00	9.04
DONATION FOUR	37.01	.00	.00	.00	37.01
FIELD TRIPS 3	102.30	.00	.00	.00	102.30
TRUST	4,623.61	7,878.86	6,105.04	1,830.61	8,228.04
GENERAL					
GENERAL MISCELLA	3,547.85	.00	3,317.91	.00	229.94
INTEREST	.00	386.72	.00	.00	386.72
SCHOOL PICTURES	.00	9,568.00	6,086.78	1,830.61-	1,650.61
MEMORY BOOKS	.00	5,148.00	4,475.00	.00	673.00
GENERAL	3,547.85	15,102.72	13,879.69	1,830.61-	2,940.27
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,995.52	8,442.01	8,331.61	.00	9,105.92
INSTRUCTIONAL MATE	8,995.52	8,442.01	8,331.61	.00	9,105.92
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	176,107.20	176,107.20	.00	.00
COMM SCH CLASS F	.00	5,965.00	5,965.00	.00	.00
COMM SCHL-FIELD	27.74	640.50	619.34	.00	48.90
COMM SCHL-ACTIVI	32.75	1,660.00	740.10	.00	952.65
PRE-K FEES	.00	70,798.00	70,798.00	.00	.00
SUBSIDIZED CHILD	.00	12,166.20	12,166.20	.00	.00
COMMUNITY SCHOOL	60.49	267,336.90	266,395.84	.00	1,001.55
TOTAL	20,959.32	313,859.44	310,004.31	.00	24,814.45

CHECKING	10,666.27	INVESTMENTS	.00	SBMMF	14,148.18	TOTAL	24,814.45
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI

SCHOOL - 2651 KENDALE LAKES ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
GIFTED	.00	9,611.50	9,391.00	.00	220.50
PEER COUNSELORS	36.00	.00	.00	.00	36.00
FUTURE EDUCATORS	83.57	940.00	871.00	.00	152.57
FIRST GRADE	34.67	.00	.00	.00	34.67
SECOND GRADE	648.17	1,243.00	1,231.00	.00	660.17
THIRD GRADE	908.82	3,849.00	3,915.50	.00	842.32
FOURTH GRADE	1,157.50	705.00	425.00	.00	1,437.50
FIFTH GRADE	7.79	1,819.00	1,822.00	.00	4.79
ESE (EXCEP EDUC)	65.70	902.50	896.50	.00	71.70
KINDERGARTEN	366.47	1,080.00	681.00	.00	765.47
PRE-KINDER	229.98	246.00	274.00	.00	201.98
CLASSES AND CLUBS	3,538.67	20,396.00	19,507.00	.00	4,427.67
TRUST					
DONATIONS	5,286.00	8,154.00	1,064.10	.00	12,375.90
FIELD TRIPS	41.93	2,042.50	1,510.00	.00	574.43
LIBRARY	2,602.66	875.04	1,517.17	.00	1,960.53
LOST&DAMAGE TEXT	.00	155.11	155.11	.00	.00
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00
SPECIAL PURPOSE	116.95	9,818.00	3,680.38	2,006.73	8,261.30
UNITED WAY	.00	1,251.00	1,251.00	.00	.00
PAPERBACKS - 2	32.15	.00	.00	.00	32.15
VANDALISM	.00	29.40	.00	.00	29.40
DONATION TWO	9.04	.00	.00	.00	9.04
DONATION FOUR	37.01	.00	.00	.00	37.01
FIELD TRIPS 2	.00	320.00	290.00	.00	30.00
FIELD TRIPS 3	102.30	.00	.00	.00	102.30
TRUST	8,228.04	22,695.05	9,517.76	2,006.73	23,412.06
GENERAL					
GENERAL MISCELLA	2,940.27	222.32	3,031.11	.00	131.48
INTEREST	.00	384.77	.00	.00	384.77
SCHOOL PICTURES	.00	10,779.00	6,765.64	2,006.73-	2,006.63
MEMORY BOOKS	.00	5,676.00	4,920.18	.00	755.82
GENERAL	2,940.27	17,062.09	14,716.93	2,006.73-	3,278.70
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,105.92	15,302.11	16,281.45	.00	8,126.58
INSTRUCTIONAL MATE	9,105.92	15,302.11	16,281.45	.00	8,126.58
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	198,071.44	198,071.44	.00	.00
COMM SCH CLASS F	.00	6,605.00	6,605.00	.00	.00
COMM SCHL-FIELD	48.90	773.00	708.95	.00	112.95
COMM SCHL-ACTIVI	952.65	1,261.00	1,658.05	.00	555.60
PRE-K FEES	.00	72,295.00	72,295.00	.00	.00
SUBSIDIZED CHILD	.00	21,467.80	21,467.80	.00	.00
COMMUNITY SCHOOL	1,001.55	300,473.24	300,806.24	.00	668.55
TOTAL	24,814.45	375,928.49	360,829.38	.00	39,913.56

CHECKING 25,479.32 INVESTMENTS .00 SBMMF 14,434.24 TOTAL 39,913.56  
 ACCOUNTS PAYABLE .00

MIAMI HEIGHTS 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: 17661 S. W. 117 Avenue, Miami, Florida 33177

Date School Established: 1963

Grades: PK-5

Principals: Ms. Blanca Valle (Through May 2003; presently Executive Director at Office of Professional Standards)

Dr. Janice M. Cruse-Sanchez (Through August 2003; presently Director at ACCESS Center 6)

Ms. Crystal C. Coffey

Bookkeepers: Ms. Mona Vaughan (Through June 2003)  
 Ms. Nancy Smith

CASH AND/OR INVESTMENTS SUMMARY

	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>6/30/03</u>	<u>6/30/04</u>
Checking Account:				
TotalBank	--	--	\$3,845.84	\$5,632.74
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	24,336.09	
	Open-end	1.86		17,783.46
<b>TOTAL</b>			<b>\$28,181.93</b>	<b>\$23,416.20</b>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 3261 MIAMI HEIGHTS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CRIME WATCH	60.59	621.00	663.97	.00	17.62		
CLASSES AND CLUBS	60.59	621.00	663.97	.00	17.62		
TRUST							
DONATIONS	2,007.93	725.00	158.34	1,000.00-	1,574.59		
FIELD TRIPS	992.87	16,155.05	17,661.58	513.66	.00		
LIBRARY	5,008.27	2,972.67	5,308.57	.00	2,672.37		
LOST&DAMAGE TEXT	.00	144.13	144.13	.00	.00		
SPECIAL PURPOSE	3,013.91	600.00	1,878.26	3,324.93	5,060.58		
UNCLAIMED STALE-	3.00	.00	3.00	12.00	12.00		
UNITED WAY	.00	1,240.32	1,240.32	.00	.00		
DONATION TWO	.00	6,520.00	.00	.00	6,520.00		
TRUST	11,025.98	28,357.17	26,394.20	2,850.59	15,839.54		
GENERAL							
GENERAL MISCELLA	1,399.14	8,541.50	4,009.85	525.66-	5,405.13		
INTEREST	.00	331.88	.00	.00	331.88		
SCHOOL PICTURES	.00	12,555.00	7,888.13	2,324.93-	2,341.94		
TRAVEL	.00	.00	627.00	.00	627.00-		
DONATIONS	.00	1,538.82	.00	.00	1,538.82		
GENERAL	1,399.14	22,967.20	12,524.98	2,850.59-	8,990.77		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,753.85	2,238.02	1,657.87	.00	3,334.00		
INSTRUCTIONAL MATE	2,753.85	2,238.02	1,657.87	.00	3,334.00		
COMMUNITY SCHOOL							
PRE-K FEES	.00	21,470.00	21,470.00	.00	.00		
COMMUNITY SCHOOL	.00	21,470.00	21,470.00	.00	.00		
TOTAL	15,239.56	75,653.39	62,711.02	.00	28,181.93		
CHECKING	3,845.84	INVESTMENTS	.00	SBMMF	24,336.09	TOTAL	28,181.93
			ACCOUNTS PAYABLE	.00			



ACCESS CENTER VI

SCHOOL - 3261 MIAMI HEIGHTS ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS CRIME WATCH	17.62	.00	.00	17.62-	.00	
CLASSES AND CLUBS	17.62	.00	.00	17.62-	.00	
TRUST						
DONATIONS	1,574.59	256.32	137.86	.00	1,693.05	
FIELD TRIPS	.00	19,092.80	19,133.50	40.70	.00	
LIBRARY	2,672.37	2,160.10	2,189.17	66.25-	2,577.05	
LOST&DAMAGE TEXT	.00	.00	10.50-	10.50-	.00	
SPECIAL PURPOSE	5,060.58	2,816.00	6,901.15	2,765.69	3,741.12	
UNCLAIMED STALE-	12.00	.00	12.00	82.75	82.75	
UNITED WAY	.00	1,361.00	1,361.00	.00	.00	
DONATION TWO	6,520.00	.00	.00	.00	6,520.00	
TRUST	15,839.54	25,686.22	29,724.18	2,812.39	14,613.97	
GENERAL						
GENERAL MISCELLA	8,990.77	90.00	7,173.90	2,736.62	4,643.49	
CASH OVER & SHOR	.00	3.00-	.00	.00	3.00-	
INTEREST	.00	447.37	.00	.00	447.37	
SCHOOL PICTURES	.00	14,958.00	9,437.61	5,531.39-	11.00-	
DONATIONS	.00	225.37	.00	.00	225.37	
GENERAL	8,990.77	15,717.74	16,611.51	2,794.77-	5,302.23	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,334.00	7,017.92	6,851.92	.00	3,500.00	
INSTRUCTIONAL MATE	3,334.00	7,017.92	6,851.92	.00	3,500.00	
COMMUNITY SCHOOL						
PRE-K FEES	.00	19,536.00	19,536.00	.00	.00	
COMMUNITY SCHOOL	.00	19,536.00	19,536.00	.00	.00	
TOTAL	28,181.93	67,957.88	72,723.61	.00	23,416.20	
CHECKING	5,632.74	INVESTMENTS	.00 SBMMF	17,783.46	TOTAL	23,416.20
			ACCOUNTS PAYABLE	.00		

NARANJA 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: 13990 S. W. 264 Street, Naranja, Florida 33032

Date School Established: 1959

Grades: PK-5

Principal: Mr. O'Neal W. McGrew

Bookkeepers: Ms. Ruby Jackson (Through May 2003)  
 Ms. Deborah Price (Through July 2004)  
 Ms. Carmen Figueroa

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	6/30/03	6/30/04
Checking Account:			
First National Bank of South Florida	--	\$1,160.28	
	--		\$2,199.63
Savings Account:			
First National Bank of South Florida	1.20	19,441.78	
	1.00		15,609.62
TOTAL		\$20,602.06	\$17,809.25

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 3621 NARANJA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
AFRO AMERICAN CL	695.73	419.50	572.70	.00	542.53		
HISPANIC CLUB	87.15	.00	.00	.00	87.15		
KINDERGARTEN	438.44	.00	.00	.00	438.44		
CLASSES AND CLUBS	1,221.32	419.50	572.70	.00	1,068.12		
TRUST							
FIELD TRIPS	224.05	1,973.65	2,169.83	.00	27.87		
FUND RAISING	473.10	1,310.00	1,310.00	.00	473.10		
LIBRARY	372.40	.00	166.56	.00	205.84		
SCHOLARSHIP	1,959.22	10,000.00	2,168.25	23.88	9,814.85		
SPECIAL PURPOSE	296.66	386.00	1,199.65	535.40	18.41		
UNITED WAY	.00	2,604.41	2,604.41	.00	.00		
ART SUPPLIES	60.00	.00	.00	.00	60.00		
DONATION THREE	13.08	.00	.00	.00	13.08		
TRUST	3,398.51	16,274.06	9,618.70	559.28	10,613.15		
GENERAL							
GENERAL MISCELLA	3,214.78	.00	1,493.67	.00	1,721.11		
INTEREST	.00	140.80	.00	23.88	116.92		
SCHOOL PICTURES	.00	3,952.00	2,457.39	535.40	959.21		
DONATIONS	.00	429.07	.00	.00	429.07		
GENERAL	3,214.78	4,521.87	3,951.06	559.28	3,226.31		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,245.46	12,622.72	12,173.70	.00	5,694.48		
INSTRUCTIONAL MATE	5,245.46	12,622.72	12,173.70	.00	5,694.48		
TOTAL	13,080.07	33,838.15	26,316.16	.00	20,602.06		
CHECKING	1,160.28	INVESTMENTS	19,441.78	SBMMF	.00	TOTAL	20,602.06
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI

SCHOOL - 3621 NARANJA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
AFRO AMERICAN CL	542.53	.00	.00	.00	542.53		
HISPANIC CLUB	87.15	.00	.00	.00	87.15		
KINDERGARTEN	438.44	.00	.00	.00	438.44		
CLASSES AND CLUBS	1,068.12	.00	.00	.00	1,068.12		
TRUST							
FIELD TRIPS	27.87	980.00	980.00	.00	27.87		
FUND RAISING	473.10	.00	.00	.00	473.10		
LIBRARY	205.84	4,107.98	3,307.37	176.00	1,182.45		
LOST&DAMAGE TEXT	.00	470.00	470.00	.00	.00		
SCHOLARSHIP	9,814.85	.00	1,000.00	.00	8,814.85		
SPECIAL PURPOSE	18.41	.00	694.70	694.30	18.01		
UNITED WAY	.00	1,349.33	1,349.33	.00	.00		
ART SUPPLIES	60.00	.00	69.47	300.00	290.53		
DONATION THREE	13.08	.00	.00	.00	13.08		
TRUST	10,613.15	6,907.31	7,870.87	1,170.30	10,819.89		
GENERAL							
GENERAL MISCELLA	3,226.31	6.13	5,474.83	.00	2,242.39-		
INTEREST	.00	167.84	.00	.00	167.84		
SCHOOL PICTURES	.00	3,412.00	2,163.40	624.30-	624.30		
DONATIONS	.00	968.39	50.90	546.00-	371.49		
GENERAL	3,226.31	4,554.36	7,689.13	1,170.30-	1,078.76-		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,694.48	6,326.88	5,021.36	.00	7,000.00		
INSTRUCTIONAL MATE	5,694.48	6,326.88	5,021.36	.00	7,000.00		
TOTAL	20,602.06	17,788.55	20,581.36	.00	17,809.25		
CHECKING	2,199.63	INVESTMENTS	15,609.62	SBMMF	.00	TOTAL	17,809.25
			ACCOUNTS PAYABLE		.00		

CLAUDE PEPPER 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: 14550 S. W. 96 Street, Miami, Florida 33186

Date School Established: 1991

Grades: PK-5

Principal: Ms. Angeles Fleites

Bookkeeper: Ms. Romelia Suarez

After School Care Program Managers: Ms. Marie Jacob (Through June 2004)  
 Ms. Janet Argilagos-Gonzalez

After School Care Program Secretary: Ms. Sarah Goicoechea

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.	--	0.14	\$2,594.83	
	--	0.10		\$1,997.62
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	33,434.19	
	Open-end	1.86		34,110.17
<b>TOTAL</b>			<u>\$36,029.02</u>	<u>\$36,107.79</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 0831 CLAUDE PEPPER ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	.00	8,810.00	9,272.00	824.56	362.56
MUSIC CLUB	1,283.67	.00	1,220.35	.00	63.32
CLASSES AND CLUBS	1,283.67	8,810.00	10,492.35	824.56	425.88
TRUST					
DONATIONS	1,802.72	.00	.00	.00	1,802.72
FIELD TRIPS	83.39-	16,233.55	14,817.26	.00	1,332.90
LIBRARY	687.26	75.31	.00	.00	762.57
SPECIAL PURPOSE	5,258.30	.00	5,163.17	1,948.87	2,044.00
UNCLAIMED STALE-	15.00	.00	15.00	55.00	55.00
UNITED WAY	.00	409.35	409.35	.00	.00
YOUTH FAIR TICKE	361.76	4,691.00	4,228.20	824.56-	.00
VANDALISM	1,807.68	.00	.00	.00	1,807.68
DONATION TWO	.11	469.42	.00	.00	469.53
TRUST	9,849.44	21,878.63	24,632.98	1,179.31	8,274.40
GENERAL					
GENERAL MISCELLA	22,075.40	9.00	7,965.22	.00	14,119.18
CASH OVER & SHOR	.00	2.50-	.00	.00	2.50-
INTEREST	.00	1,017.54	.00	.00	1,017.54
SCHOOL PICTURES	.00	11,089.00	6,495.27	1,948.87-	2,644.86
MEMORY BOOKS	.00	7,626.00	7,258.86	.00	367.14
GENERAL	22,075.40	19,739.04	21,719.35	1,948.87-	18,146.22
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	8,064.40	935.60	.00	.00	9,000.00
EMERGENCY FUND-A	17.49-	.00	.00	.00	17.49-
INSTRUCTIONAL MATE	8,046.91	935.60	.00	.00	8,982.51
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	179,962.40	179,962.40	.00	.00
COMM SCH CLASS F	.00	.00	55.00-	55.00-	.00
COMM SCHL-ACTIVI	200.01	.00	.00	.00	200.01
PRE-K FEES	.00	81,534.50	81,534.50	.00	.00
SUBSIDIZED CHILD	.00	11,090.20	11,090.20	.00	.00
COMMUNITY SCHOOL	200.01	272,587.10	272,532.10	55.00-	200.01
TOTAL	41,455.43	323,950.37	329,376.78	.00	36,029.02

CHECKING 2,594.83 INVESTMENTS .00 SBMMF 33,434.19 TOTAL 36,029.02  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI

SCHOOL - 0831 CLAUDE PEPPER ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	362.56	6,909.89	7,226.00	.00	46.45
MUSIC CLUB	63.32	.00	.00	.00	63.32
CLASSES AND CLUBS	425.88	6,909.89	7,226.00	.00	109.77
TRUST					
DONATIONS	1,802.72	.00	.00	.00	1,802.72
FIELD TRIPS	1,332.90	12,345.15	13,133.60	.00	544.45
LIBRARY	762.57	10,333.13	10,000.00	.00	1,095.70
LOST&DAMAGE TEXT	.00	3.75	.00	.00	3.75
SPECIAL PURPOSE	2,044.00	1,400.00	5,494.34	.00	2,050.34-
UNCLAIMED STALE-	55.00	.00	55.00	.00	.00
UNITED WAY	.00	20.00	20.00	.00	.00
YOUTH FAIR TICKE	.00	6,051.00	5,443.20	.00	607.80
VANDALISM	1,807.68	.00	.00	.00	1,807.68
DONATION TWO	469.53	309.85	.00	.00	779.38
TRUST	8,274.40	30,462.88	34,146.14	.00	4,591.14
GENERAL					
GENERAL MISCELLA	18,146.22	.00	1,832.77	.00	16,313.45
CASH OVER & SHOR	.00	39.00-	.00	.00	39.00-
INTEREST	.00	705.63	.00	.00	705.63
SCHOOL PICTURES	.00	12,598.00	7,671.18	.00	4,926.82
MEMORY BOOKS	.00	8,118.00	7,733.29	.00	384.71
GENERAL	18,146.22	21,382.63	17,237.24	.00	22,291.61
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,000.00	.00	.00	.00	9,000.00
EMERGENCY FUND-A	17.49-	.00	.00	.00	17.49-
INSTRUCTIONAL MATE	8,982.51	.00	.00	.00	8,982.51
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	186,675.42	186,675.42	.00	.00
COMM SCHL-ACTIVI	200.01	.00	67.25	.00	132.76
PRE-K FEES	.00	104,948.00	104,948.00	.00	.00
SUBSIDIZED CHILD	.00	25,377.60	25,377.60	.00	.00
COMMUNITY SCHOOL	200.01	317,001.02	317,068.27	.00	132.76
TOTAL	36,029.02	375,756.42	375,677.65	.00	36,107.79

CHECKING 1,997.62 INVESTMENTS .00 SBMMF 34,110.17 TOTAL 36,107.79  
 ACCOUNTS PAYABLE .00

IRVING AND BEATRICE PESKOE 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: 29035 S.W. 144 Avenue, Homestead, Florida 33033

Date School Established: 1993

Grades: K-5

Principal: Ms. Charmyn M. Robinson

Bookkeeper: Ms. Dianne Stommes

After School Care Program Manager: Mr. Mark Sterling

After School Care Program Secretaries: Ms. Margaret Martin (Through August 2002)  
 Ms. SanJuanita Martinez

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:				
First National Bank of South Florida	--	0.50	\$6,731.59	\$12,345.10
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	5,673.83	
	Open-end	1.86		5,788.56
<b>TOTAL</b>			<u>\$12,405.42</u>	<u>\$18,133.66</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 4391 IRVING & BEATRICE PESK

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	145.90	.00	.00	.00	145.90		
SAFETY PATROL	18.55	.00	18.55	.00	.00		
CLASSES AND CLUBS	164.45	.00	18.55	.00	145.90		
TRUST							
DONATIONS	1,126.40	800.00	1,741.88	.00	184.52		
FIELD TRIPS	1,224.10	12,805.85	13,949.07	.00	80.88		
FUND RAISING	30.85	.00	.00	.00	30.85		
LIBRARY	974.57	934.29	1,021.54	.00	887.32		
LOST&DAMAGE TEXT	.00	221.00	221.00	.00	.00		
SPECIAL PURPOSE	1,728.98	3,196.01	4,158.78	2,478.41	3,244.62		
UNITED WAY	.00	5,869.85	5,869.85	.00	.00		
ART SUPPLIES	50.54	85.00	.00	.00	135.54		
MUSIC	44.08	.00	.00	.00	44.08		
TRUST	5,179.52	23,912.00	26,962.12	2,478.41	4,607.81		
GENERAL							
GENERAL MISCELLA	2,226.83	.20	2,131.68	.00	95.35		
INTEREST	.00	218.19	.00	.00	218.19		
SCHOOL PICTURES	.00	9,192.00	5,777.15	1,707.42-	1,707.43		
VENDING MACHINES	.00	770.99	.00	770.99-	.00		
GENERAL	2,226.83	10,181.38	7,908.83	2,478.41-	2,020.97		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,867.10	5,351.31	7,814.81	.00	3,403.60		
INSTRUCTIONAL MATE	5,867.10	5,351.31	7,814.81	.00	3,403.60		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	59,578.56	59,578.56	.00	.00		
COMM SCHL-ACTIVI	2,592.23	1,126.60	1,491.69	.00	2,227.14		
SUBSIDIZED CHILD	.00	81,332.44	81,332.44	.00	.00		
COMMUNITY SCHOOL	2,592.23	142,037.60	142,402.69	.00	2,227.14		
TOTAL	16,030.13	181,482.29	185,107.00	.00	12,405.42		
CHECKING	6,731.59	INVESTMENTS	.00	SBMMF	5,673.83	TOTAL	12,405.42
		ACCOUNTS PAYABLE	.00		.00		

ACCESS CENTER VI

SCHOOL - 4391 IRVING & BEATRICE PESK

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	.00	1,200.00	237.37	.00	962.63
FUTURE EDUCATORS	145.90	.00	.00	.00	145.90
SAFETY PATROL	.00	25.00	15.00	.00	10.00
CLASSES AND CLUBS	145.90	1,225.00	252.37	.00	1,118.53
TRUST					
DONATIONS	184.52	1,650.20	1,167.36	.00	667.36
FIELD TRIPS	80.88	21,145.69	20,292.00	.00	934.57
FUND RAISING	30.85	.00	.00	.00	30.85
LIBRARY	887.32	566.39	181.50	.00	1,272.21
SPECIAL PURPOSE	3,244.62	2,719.33	7,609.64	2,428.92	783.23
UNITED WAY	.00	2,281.88	2,281.88	.00	.00
ART SUPPLIES	135.54	.00	.00	.00	135.54
MUSIC	44.08	.00	.00	.00	44.08
DONATION TWO	.00	5,425.80	.00	.00	5,425.80
TRUST	4,607.81	33,789.29	31,532.38	2,428.92	9,293.64
GENERAL					
GENERAL MISCELLA	2,020.97	.00	847.87	.00	1,173.10
INTEREST	.00	200.32	.00	.00	200.32
SCHOOL PICTURES	.00	9,750.00	6,113.60	1,778.61-	1,857.79
VENDING MACHINES	.00	650.31	.00	650.31-	.00
GENERAL	2,020.97	10,600.63	6,961.47	2,428.92-	3,231.21
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,403.60	7,864.13	8,598.21	.00	2,669.52
INSTRUCTIONAL MATE	3,403.60	7,864.13	8,598.21	.00	2,669.52
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	67,381.35	67,381.35	.00	.00
COMM SCHL-ACTIVI	2,227.14	1,410.00	1,816.38	.00	1,820.76
SUBSIDIZED CHILD	.00	91,439.40	91,439.40	.00	.00
COMMUNITY SCHOOL	2,227.14	160,230.75	160,637.13	.00	1,820.76
TOTAL	12,405.42	213,709.80	207,981.56	.00	18,133.66

CHECKING 12,345.10 INVESTMENTS .00 SBMMF 5,788.56 TOTAL 18,133.66  
 ACCOUNTS PAYABLE .00

PINE LAKE 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: 16700 S. W. 109 Avenue, Miami, Florida 33157

Date School Established: 1977

Grades: PK-5

Principals: Ms. Jacqueline Jackson (Through June 2003; presently at West Homestead Elementary)  
 Mr. Enrique Ferrer

Bookkeepers: Ms. Irene Dubrow (July 2002 through February 2003)  
 Ms. Marie Conway (March 2003 through January 2004)  
 Ms. Irene Dubrow

After School Care Program Managers: Ms. Sasha Miller (Through August 2003)  
 Ms. Victoria Nunez

After School Care Program Secretaries: Ms. Maria Alvarado (Through July 2004)  
 Ms. Maria Cassandra Edwards

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:				
	--	0.43	\$2,899.41	
TotalBank	--	0.50		\$795.50
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	9,100.59	
	Open-end	1.86		9,284.89
<b>TOTAL</b>			<u><u>\$12,000.00</u></u>	<u><u>\$10,080.39</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 4441 PINE LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
LIBRARY CLUB	167.00	.00	.00	.00	167.00
CLASSES AND CLUBS	167.00	.00	.00	.00	167.00
TRUST					
DONATIONS	137.47	1,100.00	70.00	.00	1,167.47
FIELD TRIPS	21.48	3,362.25	3,208.05	.00	175.68
LIBRARY	1,271.62	1,470.94	900.33	.00	1,842.23
LOST&DAMAGE TEXT	.00	38.60	38.60	.00	.00
SPECIAL PURPOSE	335.37	.00	587.00	800.00	548.37
UNCLAIMED STALE-	36.00	.00	36.00	18.00	18.00
UNITED WAY	.00	773.40	773.40	.00	.00
MUSIC	5.00	.00	.00	.00	5.00
DONATION TWO	384.25	.00	.00	.00	384.25
DONATION THREE	229.19	.00	.00	.00	229.19
SCHOOL IMPROVEME	93.47	.00	.00	.00	93.47
TRUST	2,513.85	6,745.19	5,613.38	818.00	4,463.66
GENERAL					
GENERAL MISCELLA	1,049.83	17.15	1,001.79	.00	65.19
INTEREST	.00	357.69	.00	.00	357.69
SCHOOL PICTURES	.00	4,472.00	2,792.69	809.00-	870.31
DONATIONS	.00	759.18	192.00	.00	567.18
GENERAL	1,049.83	5,606.02	3,986.48	809.00-	1,860.37
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	14,282.28	20,180.82	.00	4,101.46
INSTRUCTIONAL MATE	10,000.00	14,282.28	20,180.82	.00	4,101.46
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	47,126.30	47,117.30	9.00-	.00
COMM SCHL-ACTIVI	2,397.13	1,186.80	2,176.42	.00	1,407.51
SUBSIDIZED CHILD	.00	31,445.40	31,445.40	.00	.00
COMMUNITY SCHOOL	2,397.13	79,758.50	80,739.12	9.00-	1,407.51
TOTAL	16,127.81	106,391.99	110,519.80	.00	12,000.00

CHECKING 2,899.41 INVESTMENTS .00 SBMMF 9,100.59 TOTAL 12,000.00  
 ACCOUNTS PAYABLE .00

ACCESS CENTER VI

SCHOOL - 4441 PINE LAKE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
LIBRARY CLUB	167.00	.00	.00	167.00-	.00		
CLASSES AND CLUBS	167.00	.00	.00	167.00-	.00		
TRUST							
DONATIONS	1,167.47	1,757.30	61.44	.00	2,863.33		
FIELD TRIPS	175.68	2,701.50	2,644.33	.00	232.85		
LIBRARY	1,842.23	1,075.56	1,998.33	167.00	1,086.46		
LOST&DAMAGE TEXT	.00	5.25	.00	.00	5.25		
SPECIAL PURPOSE	548.37	.00	1,802.99	1,970.84	716.22		
UNCLAIMED STALE-	18.00	.00	9.00	.00	9.00		
UNITED WAY	.00	1,273.39	1,273.39	.00	.00		
MUSIC	5.00	.00	.00	.00	5.00		
DONATION TWO	384.25	.00	.00	384.25-	.00		
DONATION THREE	229.19	.00	.00	229.19-	.00		
SCHOOL IMPROVEME	93.47	.00	.00	93.47-	.00		
TRUST	4,463.66	6,813.00	7,789.48	1,430.93	4,918.11		
GENERAL							
GENERAL MISCELLA	1,860.37	.25	2,312.21	706.91	255.32		
INTEREST	.00	247.07	.00	.00	247.07		
SCHOOL PICTURES	.00	5,343.00	3,372.16	1,970.84-	.00		
DONATIONS	.00	1,741.59	1,394.49	.00	347.10		
GENERAL	1,860.37	7,331.91	7,078.86	1,263.93-	849.49		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,101.46	7,871.00	8,419.41	.00	3,553.05		
INSTRUCTIONAL MATE	4,101.46	7,871.00	8,419.41	.00	3,553.05		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	59,079.96	59,079.96	.00	.00		
COMM SCHL-ACTIVI	1,407.51	780.00	1,427.77	.00	759.74		
SUBSIDIZED CHILD	.00	41,811.40	41,811.40	.00	.00		
COMMUNITY SCHOOL	1,407.51	101,671.36	102,319.13	.00	759.74		
TOTAL	12,000.00	123,687.27	125,606.88	.00	10,080.39		
CHECKING	795.50	INVESTMENTS	.00	SBMMF	9,284.89	TOTAL	10,080.39
			ACCOUNTS PAYABLE	.00			

PINE VILLA 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: 21799 S. W. 117 Court, Goulds, Florida 33170

Date School Established: 1959

Grades: PK-5

Principals: Dr. Janice Cruse-Sanchez (Through May 2003; presently Director at ACCESS Center 6)

Mr. Charles E. Hankerson

Bookkeepers: Ms. Nancy Smith (Through June 2003)  
 Ms. Milagros Gonzalez

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:				
Community Bank of Florida	--	0.24	\$1,444.26	\$6,028.03
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	5,022.85	
	Open-end	1.86	<u>                    </u>	<u>5,124.40</u>
<b>TOTAL</b>			<u><u>\$6,467.11</u></u>	<u><u>\$11,152.43</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 4461 PINE VILLA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	.00	162.00	.00	.00	162.00		
FIFTH GRADE	16.00	.00	.00	.00	16.00		
CLASSES AND CLUBS	16.00	162.00	.00	.00	178.00		
TRUST							
FIELD TRIPS	.00	4,600.25	4,459.00	.00	141.25		
SPECIAL PURPOSE	1,668.90	800.00	2,534.28	511.32	445.94		
UNITED WAY	.00	709.00	709.00	.00	.00		
TRUST	1,668.90	6,109.25	7,702.28	511.32	587.19		
GENERAL							
GENERAL FUND	7.00	.00	.00	.00	7.00		
GENERAL MISCELLA	3,846.17	.00	1,810.84	.00	2,035.33		
INTEREST	.00	135.30	.00	.00	135.30		
SCHOOL PICTURES	.00	2,638.00	1,615.36	511.32-	511.32		
GENERAL	3,853.17	2,773.30	3,426.20	511.32-	2,688.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,003.01	3,474.47	3,464.51	.00	3,012.97		
INSTRUCTIONAL MATE	3,003.01	3,474.47	3,464.51	.00	3,012.97		
TOTAL	8,541.08	12,519.02	14,592.99	.00	6,467.11		
CHECKING	1,444.26	INVESTMENTS	.00	SBMMF	5,022.85	TOTAL	6,467.11
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 4461 PINE VILLA ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FIRST GRADE	162.00	.00	.00	.00	162.00	
FIFTH GRADE	16.00	508.50	49.50	.00	475.00	
CLASSES AND CLUBS	178.00	508.50	49.50	.00	637.00	
TRUST						
FIELD TRIPS	141.25	.00	.00	.00	141.25	
LIBRARY	.00	11.94	.00	.00	11.94	
SPECIAL PURPOSE	445.94	1,203.70	1,443.95	412.62	618.31	
UNITED WAY	.00	693.00	693.00	.00	.00	
TRUST	587.19	1,908.64	2,136.95	412.62	771.50	
GENERAL						
GENERAL FUND	7.00	.00	.00	.00	7.00	
GENERAL MISCELLA	2,681.95	.50	554.97	.00	2,127.48	
INTEREST	.00	102.16	.00	.00	102.16	
SCHOOL PICTURES	.00	4,437.00	2,786.53	412.62-	1,237.85	
DONATIONS	.00	1,269.44	.00	.00	1,269.44	
GENERAL	2,688.95	5,809.10	3,341.50	412.62-	4,743.93	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	3,012.97	5,042.54	3,055.51	.00	5,000.00	
INSTRUCTIONAL MATE	3,012.97	5,042.54	3,055.51	.00	5,000.00	
TOTAL	6,467.11	13,268.78	8,583.46	.00	11,152.43	
CHECKING	6,028.03	INVESTMENTS	.00 SBMMF	5,124.40	TOTAL	11,152.43
			ACCOUNTS PAYABLE	.00		



DR. GILBERT L. PORTER 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: 15851 S. W. 112 Street, Miami, Florida 33196

Date School Established: 1990

Grades: PK-5

Principal During Audit Period: Mr. Fredric Zerlin (Through June 2004; presently at Redland Elementary School)

Current Principal: Ms. Mariana Gonzalez

Bookkeepers: Ms. Donna Fong (Through April 2004)  
 Ms. MaryAnn Holland (Through July 2004)  
 Ms. Cristina Manzo

After School Care Program Manager: Mr. Carl Robinson (Through July 2004)\*

After School Care Program Secretaries: Mr. Donald Sheffield (Through April 2003)  
 Ms. Diana Schaefer

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:				
Eastern National Bank	--	0.50 0.25	\$7,990.27	\$14,048.11
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37 1.86	22,021.67	22,414.56
<b>TOTAL</b>			<u>\$30,011.94</u>	<u>\$36,462.67</u>

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Internal Funds, Procurement Credit Card, Property, and Payroll

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

DR. GILBERT L. PORTER ELEMENTARY SCHOOL (Continued)

Investigation by Inspector General

There is an on-going investigation by the Inspector General related to community school payrolls.

\*The administration of the Prekindergarten Program continued under the day school, while the administration of the After School Care Program was transferred over to Hammocks Middle School effective August 2004.

REGION VI SBM

SCHOOL - 4511 GILBERT L. PORTER ELEM

FUNDS -----	BEGINNING BALANCE -----	RECEIPTS -----	DISBURSE- MENT -----	NET TRANSFER -----	ENDING BALANCE -----		
CLASSES AND CLUBS							
DRAMA	531.05	1,873.00	1,316.22	.00	1,087.83		
SAFETY PATROL	329.00	.00	40.00	.00	289.00		
MUSIC CLUB	1,143.22	4,152.00	3,224.82	.00	2,070.40		
INTEREST CLUB 2	995.50	894.50	135.72	.00	1,754.28		
INTEREST CLUB 3	1,937.90	3,375.00	3,842.72	.00	1,470.18		
CLASSES AND CLUBS	4,936.67	10,294.50	8,559.48	.00	6,671.69		
TRUST							
DONATIONS	1,065.06	.00	.00	.00	1,065.06		
FIELD TRIPS	478.55	27,997.20	27,014.81	.00	1,460.94		
LIBRARY	553.22	803.95	228.71	271.47	1,399.93		
LOST&DAMAGE TEXT	.00	974.88	974.88	.00	.00		
NON-RESIDENT TUI	.00	100.00	100.00	.00	.00		
SPECIAL PURPOSE	1,151.85	.00	1,744.60	2,993.71	2,400.96		
UNCLAIMED STALE-	.00	.00	.00	12.00	12.00		
UNITED WAY	.00	3,295.58	3,295.58	.00	.00		
BOOK FAIR	.00	13,736.66	13,465.19	271.47-	.00		
DONATION TWO	.00	5,470.00	5,470.00	.00	.00		
DONATION THREE	.00	3,915.00	3,915.00	.00	.00		
TRUST	3,248.68	56,293.27	56,208.77	3,005.71	6,338.89		
GENERAL							
GENERAL MISCELLA	4,811.57	359.90	4,199.96	.00	971.51		
INTEREST	.00	685.91	.00	.00	685.91		
SCHOOL PICTURES	.00	16,067.00	9,991.33	3,005.71-	3,069.96		
REPAIR & MAINTEN	.00	.00	488.12	.00	488.12-		
MEMORY BOOKS	.00	7,932.00	8,297.08	.00	365.08-		
GENERAL	4,811.57	25,044.81	22,976.49	3,005.71-	3,874.18		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	2,283.07	2,283.07	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	2,283.07	2,283.07	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	292,834.30	292,834.30	.00	.00		
COMM SCH CLASS F	.00	32,145.00	32,290.00	145.00	.00		
COMM SCHL-ACTIVI	5,975.76	7,668.20	5,371.78	145.00-	8,127.18		
PRE-K FEES	.00	67,905.50	67,905.50	.00	.00		
SUBSIDIZED CHILD	.00	23,426.60	23,426.60	.00	.00		
COMMUNITY SCHOOL	5,975.76	423,979.60	421,828.18	.00	8,127.18		
TOTAL	23,972.68	517,895.25	511,855.99	.00	30,011.94		
CHECKING	7,990.27	INVESTMENTS	.00	SBMMF	22,021.67	TOTAL	30,011.94
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 4511 GILBERT L. PORTER ELEM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
MATH HONOR	.00	259.75	248.00	.00	11.75		
DRAMA	1,087.83	1,328.00	917.87	.00	1,497.96		
SAFETY PATROL	289.00	.00	246.00	.00	43.00		
MUSIC CLUB	2,070.40	4,995.00	2,686.12	.00	4,379.28		
INTEREST CLUB 2	1,754.28	1,343.00	1,586.93	.00	1,510.35		
INTEREST CLUB 3	1,470.18	4,225.00	3,955.83	.00	1,739.35		
CLASSES AND CLUBS	6,671.69	12,150.75	9,640.75	.00	9,181.69		
TRUST							
DONATIONS	1,065.06	.00	387.00	.00	678.06		
FIELD TRIPS	1,460.94	29,948.60	30,028.10	.00	1,381.44		
FUND RAISING	.00	410.00	.00	.00	410.00		
LIBRARY	1,399.93	620.09	1,648.94	1,216.86	1,587.94		
LOST&DAMAGE TEXT	.00	777.63	777.63	.00	.00		
NON-RESIDENT TUI	.00	200.00	200.00	.00	.00		
SPECIAL PURPOSE	2,400.96	.00	3,605.10	3,288.14	2,084.00		
UNCLAIMED STALE-	12.00	.00	12.00	.00	.00		
UNITED WAY	.00	2,083.94	2,083.94	.00	.00		
BOOK FAIR	.00	14,978.11	13,761.25	1,216.86	.00		
DONATION TWO	.00	1,500.00	1,120.61	.00	379.39		
TRUST	6,338.89	50,518.37	53,624.57	3,288.14	6,520.83		
GENERAL							
GENERAL MISCELLA	3,874.18	7.50	3,810.00	.00	71.68		
INTEREST	.00	592.11	.00	.00	592.11		
SCHOOL PICTURES	.00	18,239.00	11,662.73	3,288.14	3,288.13		
REPAIR & MAINTEN	.00	.00	1,224.98	.00	1,224.98		
DONATIONS	.00	938.39	938.39	.00	.00		
MEMORY BOOKS	.00	8,434.40	7,568.21	.00	866.19		
GENERAL	3,874.18	28,211.40	25,204.31	3,288.14	3,593.13		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	1,808.57	2,667.09	.00	4,141.48		
INSTRUCTIONAL MATE	5,000.00	1,808.57	2,667.09	.00	4,141.48		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	307,783.06	307,783.06	.00	.00		
COMM SCH CLASS F	.00	43,828.00	43,898.00	70.00	.00		
COMM SCHL-ACTIVI	8,127.18	14,332.60	9,364.24	70.00	13,025.54		
PRE-K FEES	.00	67,079.00	67,079.00	.00	.00		
SUBSIDIZED CHILD	.00	34,103.94	34,103.94	.00	.00		
COMMUNITY SCHOOL	8,127.18	467,126.60	462,228.24	.00	13,025.54		
TOTAL	30,011.94	559,815.69	553,364.96	.00	36,462.67		
CHECKING	14,048.11	INVESTMENTS	.00	SBMMF	22,414.56	TOTAL	36,462.67
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 24701 S. W. 162 Avenue, Homestead, Florida 33031

Date School Established: 1926

Grades: K-5

Principal During Audit Period: Ms. Blanca M. Valle (Through June 2004; presently Executive Director at Office of Professional Standards)

Current Principal: Mr. Frederic G. Zerlin

Bookkeepers: Ms. Mona Vaughan (Through August 2004)  
 Ms. Francis Carcamo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Community Bank of Florida	--	--	\$3,600.10
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>9,030.27</u>
TOTAL			<u><u>\$12,630.37</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER VI

SCHOOL - 4581 REDLAND ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS	511.78	10,770.15	10,811.78	.00	470.15		
LIBRARY	131.31	797.56	564.29	2,148.97	2,513.55		
LOST&DAMAGE TEXT	.00	5.25	5.25	.00	.00		
SPECIAL EVENTS	477.30	15.00	462.30	.00	.00		
SPECIAL PURPOSE	915.64	250.00	1,659.92	1,980.60	1,486.32		
UNCLAIMED STALE-	.00	.00	.00	16.00	16.00		
UNITED WAY	.00	825.00	825.00	.00	.00		
BOOK FAIR	.00	9,266.06	7,101.09	2,164.97	.00		
DONATION THREE	150.00	50.00	.00	.00	200.00		
TRUST	2,186.03	21,949.02	21,429.63	1,980.60	4,686.02		
GENERAL							
GENERAL MISCELLA	2,486.94	6.50	1,470.92	.00	1,022.52		
CASH OVER & SHOR	.00	16.45	.00	.00	16.45		
INTEREST	.00	146.92	.00	.00	146.92		
SCHOOL PICTURES	.00	10,629.00	6,667.80	1,980.60	1,980.60		
TRAVEL	.00	.00	1,540.16	.00	1,540.16		
DONATIONS	.00	6,147.33	2,903.25	.00	3,244.08		
MEMORY BOOKS	.00	6,137.56	4,875.00	.00	1,262.56		
GENERAL	2,486.94	23,083.76	17,457.13	1,980.60	6,132.97		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	2,930.80	5,073.31	6,192.73	.00	1,811.38		
INSTRUCTIONAL MATE	2,930.80	5,073.31	6,192.73	.00	1,811.38		
TOTAL	7,603.77	50,106.09	45,079.49	.00	12,630.37		
CHECKING	3,600.10	INVESTMENTS	.00	SBMHF	9,030.27	TOTAL	12,630.37
			ACCOUNTS PAYABLE	.00			

REDONDO 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: 18480 S. W. 304 Street, Homestead, Florida 33030

Date School Established: 1961

Grades: PK-5

Principals: Ms. Olivia Bevilacqua (Through March 2003; presently Director Training & Development)

Dr. Clarence Jones, Jr.

Bookkeeper: Ms. Harriet Carr

CASH AND/OR INVESTMENTS SUMMARY

	Maturity Date	Interest Rate	6/30/03	6/30/04
Checking Account:				
First National Bank of South Florida	--	--	\$7,687.36	
	--	--		\$1,298.92
Investments:				
M-DCPS Money Market Pool Fund	Open-end	2.37	9,000.05	
	Open-end	1.86		9,143.96
<b>TOTAL</b>			<b>\$16,687.41</b>	<b>\$10,442.88</b>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 4611 REDONDO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS FOURTH GRADE	113.06	.00	.00	.00	113.06	
CLASSES AND CLUBS	113.06	.00	.00	.00	113.06	
TRUST						
DONATIONS	608.39	295.20	429.26	.00	474.33	
FIELD TRIPS	389.95	5,442.25	5,536.08	.00	296.12	
LIBRARY	832.68	1,080.11	926.03	.00	986.76	
LOST&DAMAGE TEXT	.00	49.00	49.00	.00	.00	
SPECIAL PURPOSE	376.16	.00	1,377.79	1,082.33	80.70	
UNITED WAY	.00	552.75	552.75	.00	.00	
TRUST	2,207.18	7,419.31	8,870.91	1,082.33	1,837.91	
GENERAL						
GENERAL MISCELLA	4,968.82	.00	958.53	.00	4,010.29	
INTEREST	.00	53.16	.00	.00	53.16	
SCHOOL PICTURES	.00	4,672.00	2,916.68	1,082.33-	672.99	
GENERAL	4,968.82	4,725.16	3,875.21	1,082.33-	4,736.44	
INSTRUCTIONAL MATERI FUND-9 INST. MAT	9,461.31	10,790.21	10,251.52	.00	10,000.00	
INSTRUCTIONAL MATE	9,461.31	10,790.21	10,251.52	.00	10,000.00	
TOTAL	16,750.37	22,934.68	22,997.64	.00	16,687.41	
CHECKING	7,687.36	INVESTMENTS	.00 SBMMF	9,000.05	TOTAL	16,687.41
			ACCOUNTS PAYABLE	.00		



ACCESS CENTER VI

SCHOOL - 4611 REDONDO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS FOURTH GRADE	113.06	.00	.00	.00	113.06
CLASSES AND CLUBS	113.06	.00	.00	.00	113.06
TRUST					
DONATIONS	474.33	391.52	.00	.00	865.85
FIELD TRIPS	296.12	5,548.75	5,319.22	.00	525.65
LIBRARY	986.76	489.54	758.23	.00	718.07
LOST&DAMAGE TEXT	.00	32.00	32.00	.00	.00
SPECIAL PURPOSE	80.70	.00	746.00	872.77	207.47
UNITED WAY	.00	1,083.95	1,083.95	.00	.00
TRUST	1,837.91	7,545.76	7,939.40	872.77	2,317.04
GENERAL					
GENERAL MISCELLA	4,736.44	.00	1,422.84	.00	3,313.60
INTEREST	.00	143.91	.00	.00	143.91
SCHOOL PICTURES	.00	4,696.00	2,909.20	872.77-	914.03
GENERAL	4,736.44	4,839.91	4,332.04	872.77-	4,371.54
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	.00	6,358.76	.00	3,641.24
INSTRUCTIONAL MATE	10,000.00	.00	6,358.76	.00	3,641.24
TOTAL	16,687.41	12,385.67	18,630.20	.00	10,442.88

CHECKING 1,298.92 INVESTMENTS .00 SBMMF 9,143.96 TOTAL 10,442.88  
 ACCOUNTS PAYABLE .00

SOUTH MIAMI HEIGHTS 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: 12231 S. W. 190 Terrace, Miami, Florida 33177

Date School Established: 1952

Grades: PK-5

Principal During Audit Period: Mr. W. J. Roberson II (Through July 2004; presently at Whispering Pines Elementary School)

Current Principal: Dr. Maria D. Pabellon

Bookkeepers: Ms. Leslie Andree (Through August 2004)  
 Ms. Myrtha Mompelas

After School Care Program Manager: Ms. Dasie Harris

After School Care Program Secretary: Ms. Carmen Solares

CASH AND/OR INVESTMENTS SUMMARY

	Maturity Date	Interest Rate	6/30/03	6/30/04
Checking Account:				
TotalBank	--	0.32	\$13,349.40	
	--	0.86		\$7,830.88
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	17,373.11	
	Open-end	1.86		17,647.49
<b>TOTAL</b>			<u>\$30,722.51</u>	<u>\$25,478.37</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 5281 SOUTH MIAMI HEIGHTS EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS ACTIVITIES GENER	592.85	.00	.00	.00	592.85		
CLASSES AND CLUBS	592.85	.00	.00	.00	592.85		
TRUST							
DONATIONS	61.20	.00	.00	.00	61.20		
FIELD TRIPS	3,277.55	5,443.00	5,210.00	5.00-	3,505.55		
FUND RAISING	232.78	.00	.00	.00	232.78		
LIBRARY	1,493.55	328.87	1,534.15	.00	288.27		
LOST&DAMAGE TEXT	.00	24.88	24.88	.00	.00		
SPECIAL PURPOSE	3,749.99	167.76-	1,993.51	1,330.93	2,919.65		
UNCLAIMED STALE-	.00	.00	5.00	5.00	.00		
UNITED WAY	.00	1,592.00	1,592.00	.00	.00		
PAPERBACKS - 1	70.91	.00	.00	.00	70.91		
GRANTS 1	2.15	.00	.00	.00	2.15		
TRUST	8,888.13	7,220.99	10,359.54	1,330.93	7,080.51		
GENERAL							
GENERAL MISCELLA	12,890.50	479.74	1,131.64	289.86	12,528.46		
CASH OVER & SHOR	.00	3.70-	.00	.00	3.70-		
INTEREST	.00	373.13	.00	.00	373.13		
SCHOOL PICTURES	.00	5,037.00	3,145.45	945.77-	945.78		
VENDING MACHINES	.00	675.02	.00	675.02-	.00		
DONATIONS	.00	167.76	.00	.00	167.76		
GENERAL	12,890.50	6,728.95	4,277.09	1,330.93-	14,011.43		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	4,245.64	5,276.94	.00	8,968.70		
INSTRUCTIONAL MATE	10,000.00	4,245.64	5,276.94	.00	8,968.70		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	62,264.65	62,264.65	.00	.00		
COMM SCHL-ACTIVI	126.84	1,300.00	1,357.82	.00	69.02		
SUBSIDIZED CHILD	.00	36,400.20	36,400.20	.00	.00		
COMMUNITY SCHOOL	126.84	99,964.85	100,022.67	.00	69.02		
TOTAL	32,498.32	118,160.43	119,936.24	.00	30,722.51		
CHECKING	13,349.40	INVESTMENTS	.00	SBMMF	17,373.11	TOTAL	30,722.51
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 5281 SOUTH MIAMI HEIGHTS EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS ACTIVITIES GENER	592.85	.00	.00	.00	592.85
CLASSES AND CLUBS	592.85	.00	.00	.00	592.85
TRUST					
DONATIONS	61.20	.00	.00	.00	61.20
FIELD TRIPS	3,505.55	5,313.00	6,051.50	10.00-	2,757.05
FUND RAISING	232.78	.00	.00	.00	232.78
LIBRARY	288.27	1,675.18	621.53	.00	1,341.92
SPECIAL PURPOSE	2,919.65	.00	1,380.37	1,633.27	3,172.55
UNCLAIMED STALE-	.00	.00	.00	10.00	10.00
UNITED WAY	.00	907.00	907.00	.00	.00
PAPERBACKS - 1	70.91	.00	.00	.00	70.91
GRANTS 1	2.15	.00	.00	.00	2.15
TRUST	7,080.51	7,895.18	8,960.40	1,633.27	7,648.56
GENERAL					
GENERAL MISCELLA	14,011.43	191.78	5,435.22	.00	8,767.99
INTEREST	.00	374.12	.00	.00	374.12
SCHOOL PICTURES	.00	6,509.07	3,920.26	1,294.41-	1,294.40
VENDING MACHINES	.00	338.86	.00	338.86-	.00
TRAVEL	.00	.00	1,495.29	.00	1,495.29-
DONATIONS	.00	202.85	.00	.00	202.85
GENERAL	14,011.43	7,616.68	10,850.77	1,633.27-	9,144.07
INSTRUCTIONAL MATERI FUND-9 INST. MAT	8,968.70	6,383.45	7,848.52	.00	7,503.63
INSTRUCTIONAL MATE	8,968.70	6,383.45	7,848.52	.00	7,503.63
COMMUNITY SCHOOL BEFORE/AFTER SCH	.00	56,348.40	56,348.40	.00	.00
COMM SCHL-ACTIVI	69.02	1,553.40	1,033.16	.00	589.26
SUBSIDIZED CHILD	.00	47,399.20	47,399.20	.00	.00
COMMUNITY SCHOOL	69.02	105,301.00	104,780.76	.00	589.26
TOTAL	30,722.51	127,196.31	132,440.45	.00	25,478.37

CHECKING 7,830.88 INVESTMENTS .00 SBMMF 17,647.49 TOTAL 25,478.37  
 ACCOUNTS PAYABLE .00

WEST HOMESTEAD 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: 1550 S. W. 6 Street, Homestead, Florida 33030

Date School Established: 1960

Grades: PK-5

Principals: Ms. Danita Duhart (Through June 2003; resigned)  
 Ms. Jacqueline R. Jackson

Bookkeeper: Ms. Estela Maura

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:				
First National Bank of South Florida	--	--	\$2,593.64	\$1,144.64
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	17,540.00	
	Open-end	1.86		16,885.88
<b>TOTAL</b>			<u><u>\$20,133.64</u></u>	<u><u>\$18,030.52</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 5791 WEST HOMESTEAD ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT COUNCIL	.00	.00	68.00	92.00	24.00
FIRST GRADE	.00	252.00	223.42	28.58-	.00
SECOND GRADE	.05	.00	.00	.00	.05
FOURTH GRADE	35.21	470.00	406.21	.00	99.00
FIFTH GRADE	40.62	166.00	82.09	.00	124.53
ESE - 6	486.43	448.00	649.84	.00	284.59
KINDERGARTEN	150.72	.00	.00	.00	150.72
CLASSES AND CLUBS	713.03	1,336.00	1,429.56	63.42	682.89
TRUST					
FIELD TRIPS	17.24	2,131.75	2,160.33	28.58	17.24
FUND RAISING	550.85	189.00	97.00	642.85-	.00
LIBRARY	974.35	.00	.00	.00	974.35
LOST&DAMAGE TEXT	.00	42.00	42.00	.00	.00
SPECIAL PURPOSE	216.83	.00	521.24	460.50	156.09
UNITED WAY	.00	650.00	650.00	.00	.00
TRUST	1,759.27	3,012.75	3,470.57	153.77-	1,147.68
GENERAL					
GENERAL MISCELLA	7,677.96	14.14	948.59	550.85	7,294.36
INTEREST	.00	428.90	.00	.00	428.90
SCHOOL PICTURES	.00	2,528.00	1,606.48	460.50-	461.02
DONATIONS	.00	118.79	.00	.00	118.79
GENERAL	7,677.96	3,089.83	2,555.07	90.35	8,303.07
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	1,343.81	1,343.81	.00	10,000.00
INSTRUCTIONAL MATE	10,000.00	1,343.81	1,343.81	.00	10,000.00
TOTAL	20,150.26	8,782.39	8,799.01	.00	20,133.64

CHECKING	2,593.64	INVESTMENTS	.00	SBMMF	17,540.00	TOTAL	20,133.64
			ACCOUNTS PAYABLE		.00		

ACCESS CENTER VI

SCHOOL - 5791 WEST HOMESTEAD ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
CHEERLEADERS	.00	808.50	375.97	.00	432.53		
STUDENT COUNCIL	24.00	.00	.00	.00	24.00		
SECOND GRADE	.05	.00	.00	.00	.05		
FOURTH GRADE	99.00	215.00	229.00	.00	85.00		
FIFTH GRADE	124.53	.00	383.25	927.00	668.28		
ESE - 6	284.59	384.05	134.67	.00	533.97		
KINDERGARTEN	150.72	.00	.00	.00	150.72		
CLASSES AND CLUBS	682.89	1,407.55	1,122.89	927.00	1,894.55		
TRUST							
FIELD TRIPS	17.24	7,714.33	6,714.17	927.00-	90.40		
LIBRARY	974.35	.00	.00	.00	974.35		
SPECIAL PURPOSE	156.09	.00	445.81	408.75	119.03		
UNITED WAY	.00	686.70	686.70	.00	.00		
TRUST	1,147.68	8,401.03	7,846.68	518.25-	1,183.78		
GENERAL							
GENERAL MISCELLA	8,303.07	129.91	1,640.56	.00	6,792.42		
INTEREST	.00	345.88	.00	.00	345.88		
SCHOOL PICTURES	.00	3,001.00	1,857.28	408.75-	734.97		
GENERAL	8,303.07	3,476.79	3,497.84	408.75-	7,873.27		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	10,000.00	2,605.51	5,526.59	.00	7,078.92		
INSTRUCTIONAL MATE	10,000.00	2,605.51	5,526.59	.00	7,078.92		
TOTAL	20,133.64	15,890.88	17,994.00	.00	18,030.52		
CHECKING	1,144.64	INVESTMENTS	.00	SBMMF	16,885.88	TOTAL	18,030.52
			ACCOUNTS PAYABLE	.00			

DR. EDWARD L. WHIGHAM 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: 21545 S. W. 87 Avenue, Miami, Florida 33189

Date School Established: 1996

Grades: PK-5

Principal: Ms. Paulette Martin

Bookkeeper: Ms. Betty Perez

After School Care Program Manager: Ms. Catherine McKham

After School Care Program Secretary: Ms. Angela Green

CASH AND/OR INVESTMENTS SUMMARY

	Interest Rate	<u>06/30/03</u>	<u>6/30/04</u>
Checking Account:			
TotalBank	0.51	\$20,164.63	
	0.89		\$21,084.64
		<u>                    </u>	<u>                    </u>
TOTAL		<u>\$20,164.63</u>	<u>\$21,084.64</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI SBM

SCHOOL - 5981 DR. EDWARD L. WHIGHAM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
MUSIC							
CHORUS ACTIVITY	363.80	.00	.00	.00	363.80		
MUSIC	363.80	.00	.00	.00	363.80		
CLASSES AND CLUBS							
PHYSICAL EDUCATI	708.32	247.00	769.96	.00	185.36		
FIRST GRADE	.00	2,506.00	2,396.00	.00	110.00		
SECOND GRADE	.00	2,299.95	2,151.55	.00	148.40		
THIRD GRADE	183.00	724.00	832.00	.00	75.00		
FOURTH GRADE	323.46	1,752.50	1,719.00	.00	356.96		
FIFTH GRADE	155.57	11,024.10	10,898.40	.00	281.27		
MUSIC CLUB	36.15	.00	.00	.00	36.15		
KINDERGARTEN	.00	3,128.00	3,025.00	.00	103.00		
CLASSES AND CLUBS	1,406.50	21,681.55	21,791.91	.00	1,296.14		
TRUST							
DONATIONS	96.00	.00	.00	.00	96.00		
FIELD TRIPS	923.17	1,527.00	1,579.15	.00	871.02		
FUND RAISING	8.34	.00	.00	.00	8.34		
LIBRARY	1,297.05	1,531.78	2,500.00	1,517.13	1,845.96		
SPECIAL PURPOSE	48.89	.00	591.00	921.50	379.39		
UNCLAIMED STALE-	22.00	.00	22.00	.00	.00		
UNITED WAY	.00	474.00	474.00	.00	.00		
BOOK FAIR	.00	6,544.98	5,027.85	1,517.13-	.00		
PAPERBACKS - 1	59.40	.00	.00	.00	59.40		
DONATION TWO	318.05	.00	.00	.00	318.05		
FIELD TRIPS 2	161.00	.00	.00	.00	161.00		
TRUST	2,933.90	10,077.76	10,194.00	921.50	3,739.16		
GENERAL							
GENERAL MISCELLA	1,681.20	20.00	1,725.40	.00	24.20-		
INTEREST	.00	287.75	.00	.00	287.75		
SCHOOL PICTURES	.00	4,916.00	3,073.00	921.50-	921.50		
DONATIONS	.00	784.16	.00	.00	784.16		
MEMORY BOOKS	.00	4,082.00	3,484.94	.00	597.06		
GENERAL	1,681.20	10,089.91	8,283.34	921.50-	2,566.27		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,675.20	2,734.73	1,409.93	.00	10,000.00		
INSTRUCTIONAL MATE	8,675.20	2,734.73	1,409.93	.00	10,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	137,935.60	137,935.60	.00	.00		
COMM SCHL-ACTIVI	2,867.45	2,459.00	3,127.19	.00	2,199.26		
SUBSIDIZED CHILD	.00	68,283.60	68,283.60	.00	.00		
COMMUNITY SCHOOL	2,867.45	208,678.20	209,346.39	.00	2,199.26		
TOTAL	17,928.05	253,262.15	251,025.57	.00	20,164.63		
CHECKING	20,164.63	INVESTMENTS	.00	SBMMF	.00	TOTAL	20,164.63
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 5981 DR. EDWARD L. WHIGHAM

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
MUSIC					
CHORUS ACTIVITY	363.80	.00	99.00	.00	264.80
MUSIC	363.80	.00	99.00	.00	264.80
CLASSES AND CLUBS					
PHYSICAL EDUCATI	185.36	.00	.00	.00	185.36
FIRST GRADE	110.00	4,266.00	4,171.00	.00	205.00
SECOND GRADE	148.40	3,629.00	3,538.75	.00	238.65
THIRD GRADE	75.00	.00	.00	.00	75.00
FOURTH GRADE	356.96	3,292.00	3,452.50	.00	196.46
FIFTH GRADE	281.27	6,351.50	6,174.50	.00	458.27
MUSIC CLUB	36.15	408.00	392.00	.00	52.15
KINDERGARTEN	103.00	2,532.00	2,507.00	.00	128.00
CLASSES AND CLUBS	1,296.14	20,478.50	20,235.75	.00	1,538.89
TRUST					
DONATIONS	96.00	.00	.00	.00	96.00
FIELD TRIPS	871.02	401.00	320.00	.00	952.02
FUND RAISING	8.34	.00	.00	.00	8.34
LIBRARY	1,845.96	80.49	1,163.58	1,047.62	1,810.49
SPECIAL PURPOSE	379.39	.00	540.00	1,452.89	1,292.28
UNITED WAY	.00	444.80	444.80	.00	.00
BOOK FAIR	.00	3,803.11	2,755.49	1,047.62	.00
PAPERBACKS - 1	59.40	.00	.00	.00	59.40
DONATION TWO	318.05	.00	.00	.00	318.05
FIELD TRIPS 2	161.00	.00	.00	.00	161.00
TRUST	3,739.16	4,729.40	5,223.87	1,452.89	4,697.58
GENERAL					
GENERAL MISCELLA	2,566.27	10.00	1,738.46	.00	837.81
INTEREST	.00	197.23	.00	.00	197.23
SCHOOL PICTURES	.00	7,809.00	4,910.22	1,452.89	1,445.89
DONATIONS	.00	359.72	.00	.00	359.72
GENERAL	2,566.27	8,375.95	6,648.68	1,452.89	2,840.65
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	788.56	788.56	.00	10,000.00
INSTRUCTIONAL MATE	10,000.00	788.56	788.56	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	140,638.44	140,638.44	.00	.00
COMM SCHL-ACTIVI	2,199.26	2,601.80	3,058.34	.00	1,742.72
SUBSIDIZED CHILD	.00	131,720.60	131,720.60	.00	.00
COMMUNITY SCHOOL	2,199.26	274,960.84	275,417.38	.00	1,742.72
TOTAL	20,164.63	309,333.25	308,413.24	.00	21,084.64

CHECKING 21,084.64 INVESTMENTS .00 SBMMF .00 TOTAL 21,084.64  
 ACCOUNTS PAYABLE .00

WINSTON PARK 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: 13200 S. W. 79 Street, Miami, Florida 33183

Date School Established: 1976

Grades: PK-5

Principal: Ms. Noreen Virgin

Bookkeepers: Ms. Linda Lowe (Through July 2003)  
 Ms. Severine E. Hernandez

After School Care Program Manager: Mr. Willie Felder

After School Care Program Secretary: Ms. Muriel Ruiz

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:				
Metro Bank of Dade County	--	0.25	\$7,862.66	\$7,069.19
Investment:				
MDCPS-Money Market Pool Fund	Open-end	2.37	30,257.62	
	Open-end	1.86		26,305.18
<b>TOTAL</b>			<u><u>\$38,120.28</u></u>	<u><u>\$33,374.37</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, procurement credit card, and property records. In addition, there was general adherence to payroll procedures. The financial 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 VI

SCHOOL - 5961 WINSTON PARK ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
FIELD TRIPS	299.23	10,679.20	10,620.17	.00	358.26		
LIBRARY	771.42	809.50	1,489.02	2,988.35	3,080.25		
LOST&DAMAGE TEXT	.00	429.62	429.62	.00	.00		
SPECIAL PURPOSE	2,193.94	73.95	4,768.60	2,766.87	266.16		
UNITED WAY	.00	7,251.50	7,251.50	.00	.00		
BOOK FAIR	.00	2,988.35	.00	2,988.35-	.00		
GRANTS I	.00	500.00	398.28	.00	101.72		
GRANTS II	.00	1,000.00	.00	.00	1,000.00		
TRUST	3,264.59	23,732.12	24,957.19	2,766.87	4,806.39		
GENERAL							
GENERAL MISCELLA	24,105.97	31.95	901.35	.00	23,236.57		
INTEREST	.00	676.76	.00	.00	676.76		
SCHOOL PICTURES	.00	14,742.00	9,208.27	2,766.87-	2,766.86		
TRAVEL	.00	.00	103.00	.00	103.00-		
REPAIR & MAINTEN	.00	.00	549.53	.00	549.53-		
EQUIPMENT	.00	.00	3,489.00	.00	3,489.00-		
MEMORY BOOKS	.00	5,500.00	4,312.00	.00	1,188.00		
GENERAL	24,105.97	20,950.71	18,563.15	2,766.87-	23,726.66		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,064.93	11,276.28	11,521.83	.00	8,819.38		
INSTRUCTIONAL MATE	9,064.93	11,276.28	11,521.83	.00	8,819.38		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	253,627.60	253,627.60	.00	.00		
COMM SCHL-ACTIVI	1,074.52	772.00	1,078.67	.00	767.85		
PRE-K FEES	.00	69,953.00	69,953.00	.00	.00		
SUBSIDIZED CHILD	.00	17,945.80	17,945.80	.00	.00		
COMMUNITY SCHOOL	1,074.52	342,298.40	342,605.07	.00	767.85		
TOTAL	37,510.01	398,257.51	397,647.24	.00	38,120.28		
CHECKING	7,862.66	INVESTMENTS	.00	SBMMF	30,257.62	TOTAL	38,120.28
			ACCOUNTS PAYABLE	.00			

ACCESS CENTER VI

SCHOOL - 5961 WINSTON PARK ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	358.26	12,321.15	12,608.39	.00	71.02	
LIBRARY	3,080.25	3,262.88	3,243.87	.00	3,099.26	
LOST&DAMAGE TEXT	.00	93.79	93.79	.00	.00	
NON-RESIDENT TUI	.00	50.00	50.00	.00	.00	
SPECIAL PURPOSE	266.16	500.00	3,288.15	2,584.67	62.68	
UNITED WAY	.00	5,762.25	5,762.25	.00	.00	
GRANTS I	101.72	500.00	101.72	.00	500.00	
GRANTS II	1,000.00	.00	1,000.00	.00	.00	
TRUST	4,806.39	22,490.07	26,148.17	2,584.67	3,732.96	
GENERAL						
GENERAL MISCELLA	23,726.66	24.50	4,168.36	.00	19,582.80	
INTEREST	.00	632.00	.00	.00	632.00	
SCHOOL PICTURES	.00	13,828.00	8,658.66	2,584.67-	2,584.67	
TRAVEL	.00	.00	534.20	.00	534.20-	
EQUIPMENT	.00	.00	4,569.96	.00	4,569.96-	
MEMORY BOOKS	.00	6,528.00	4,563.51	.00	1,964.49	
GENERAL	23,726.66	21,012.50	22,494.69	2,584.67-	19,659.80	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,819.38	10,046.04	10,565.34	.00	8,300.08	
INSTRUCTIONAL MATE	8,819.38	10,046.04	10,565.34	.00	8,300.08	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	266,209.04	266,209.04	.00	.00	
COMM SCHL-FIELD	.00	2,644.00	2,644.00	.00	.00	
COMM SCHL-ACTIVI	767.85	1,680.00	766.32	.00	1,681.53	
PRE-K FEES	.00	63,710.00	63,710.00	.00	.00	
SUBSIDIZED CHILD	.00	25,424.00	25,424.00	.00	.00	
COMMUNITY SCHOOL	767.85	359,667.04	358,753.36	.00	1,681.53	
TOTAL	38,120.28	413,215.65	417,961.56	.00	33,374.37	
CHECKING	7,069.19	INVESTMENTS	.00 SBMMF	26,305.18	TOTAL	33,374.37
			ACCOUNTS PAYABLE	.00		



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

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

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

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

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

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

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

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

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

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

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

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

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

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