

INTERNAL AUDIT REPORT

REGION CENTER V ELEMENTARY SCHOOLS

MAY 2005

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



Miami-Dade County Public Schools

giving our students the world

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Miami-Dade County
Public Schools

Quality Our Students, Our World

**INTERNAL AUDIT REPORT
REGION CENTER V ELEMENTARY SCHOOLS**

MAY 2005

AUDIT COMMITTEE MEETING

MAY 3, 2005

SCHOOL BOARD MEETING

MAY 18, 2005

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

Frank J. Bolaños, Chair
Dr. Robert B. Ingram, Vice Chair
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Evelyn Langlieb Greer
Perla Tabares Hantman
Dr. Martin Karp
Ana Rivas Logan
Dr. Marta Pérez
Dr. Solomon C. Stinson

April 26, 2005

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

Ladies and Gentlemen:

The Office of Management and Compliance Audits has completed the audits of the internal funds of 37 of the remaining 40 elementary schools from Region Center V. The audit period was one fiscal year ended June 30, 2004. Although the audit fieldwork was completed at Jane S. Roberts K-8 Center, Olympia Heights Elementary, and Snapper Creek Elementary schools, we were unable to formally discuss the audit results with the administration on time to include in this report. Consequently, those results will be presented at the June 2005 Audit Committee meeting. Additionally, the audits of Bowman F. Ashe, Dante B. Fascell, and Flagami Elementary schools are not included in this report, because they were previously published.

The audits included a review of internal funds, property, and payroll records. We also reviewed the Community School Program records at those schools having the program, which is accounted through the internal funds. A review of the Purchasing Credit Card Program was performed at four schools, while food service records and procedures were reviewed at one school. In addition, the most current "Authorized Applications for Employees by Locations Report" was reviewed at four schools. Property inventory results are included in this report, as well as an analysis of property losses reported missing through the Plant Security Report process.

Our audits disclosed that all 37 schools in this report were in compliance with prescribed policies and procedures, and their internal funds, property, and payroll records were maintained in good order. Our reviews of the Purchasing Credit Card Program, food service, and the "Authorized Applications for Employees by Locations Report" disclosed that procedures were followed at the schools where such reviews were performed. Losses reported missing through the Plant Security Report process were minimal.

This report will be presented to the Audit Committee at its May 3, 2005 meeting and to the School Board at its May 18, 2005 meeting.

Sincerely,

Allen M. Vann, CPA
Chief Auditor

Office of Management and Compliance Audits

AMV:mtg

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I. INTRODUCTORY SECTION

EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of the internal funds of 37 of the remaining 40 elementary schools from Region Center V for the fiscal year ended June 30, 2004. Although the audit fieldwork was conducted at Jane S. Roberts K-8 Center, Olympia Heights Elementary, and Snapper Creek Elementary schools, we were unable to formally discuss the corresponding audit results with the administration on time to include in this report. Results of these three audits will be presented to the Audit Committee at the June 2005 meeting. Furthermore, the audits of the following three Region Center V schools: Bowman F. Ashe, Dante B. Fascell, and Flagami Elementary schools were not part of this report, because they were previously published, the first two schools in October 2004, as part of two-year audits that included the 2003-04 fiscal year; and the last school in March 2005, as result of a request for audit from the new principal at that school.

The scope of the audit conducted at these schools included the: (1) audit of the financial records for internal funds that includes a review of the community school records at those schools where there was a Community School Program; (2) review of the payroll records and procedures; (3) physical inventory of all property and the review of the procedures to account for and dispose of this property; (4) review of the Purchasing Credit Card Program at four schools; (5) review of food service procedures at one school; and (6) review of the "Authorized Applications for Employees by Locations Report" at four schools.

Financial Statements and Control over Financial Reporting

In our opinion, the financial statements of all 37 schools in this audit report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2003-04 fiscal year, on the cash basis of accounting. In addition, the internal controls at the schools in this report generally functioned as designed by the District administration and implemented by the schools.

Summary of Audit Findings

Internal Funds

- We are pleased to report that the records were maintained in good order and in accordance with the policies and procedures established in the Manual of Internal Accounting⁽¹⁾ at all 37 elementary schools in this report (See Schedule on page 8).

¹At the School Board meeting of March 17, 2004, the School Board repealed the Manual of Internal Accounting and promulgated a **new Manual of Internal Fund Accounting** under the final approval to amend School Board Rules 6Gx13- 3D-1.021 and 6Gx13- 3D-1.061, and to repeal School Board Rule 6Gx13-3D1.06. Although this action took effect, the Manual of Internal Accounting is cited in this Audit Report, because it was the official document during the 2003-04 fiscal year. As agreed by the Office of the Controller and this office, enforcement of the **new Manual of Internal Fund Accounting** will take effect, for audit purposes, beginning with the 2004-05 fiscal year.

Property

- Physical inventories of property items with an individual cost of \$1,000 or more were conducted at all 37 schools. Results indicated that the schools were in compliance with property procedures and there were “no unlocated” items. Approximately \$14.8 million was inventoried at these schools (Page 9). In addition, property losses reported through the Plant Security Report process showed three items at a cost of \$5,299 and a depreciated value of \$2,763 reported missing at three schools (Page 10).

Payroll

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

Purchasing Credit Card Program

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

Food Service

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

Data Security Quarterly Management Report And Approval Review

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

BACKGROUND

The Office of Management and Compliance Audits has performed the audits of the schools enumerated in the Table of Contents section of this report, as required by Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, which requires an annual audit of internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. Internal funds monies are collected in connection with summer program activities, school athletic events, fund-raising activities, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies and all other similar monies, properties or benefits.

Prior to spending internal funds some schools invest their cash in designated depositories, while others invested them in the MDCPS-Money Market Pool Fund. The Fund's interest rate as of June 30, 2004 was 1.86%.

The principal of each individual school, and his/her staff, are primarily responsible for performing the actual internal accounting functions in accordance with the Manual of Internal Accounting and maintaining adequate internal controls. The financial statements are similarly the responsibility of management and were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

Property

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Accordingly, our office conducts yearly inventories at each school of all property items with an individual value of \$1,000 or more, the results of which are reported herein.

Payroll

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

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

Purchasing Credit Card (P-Card) Program

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

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

Food Service

The National School Lunch and School Breakfast Programs, as administered by M-DCPS under the Department of Food and Nutrition guidelines, provide free and reduced priced meals to needy students. Students from households who receive food stamps and/or Temporary Aid to Needy Families (TANF) and who have a social security number on file at the school may be eligible for direct certification. Students who are not directly certified must submit applications to participate in the free and reduced price meals program, and eligibility is based on certain eligibility requirements.

Student applications are maintained at the schools and must be renewed each year. The federal government requires random sample verification of income. While M-DCPS operates a centralized school food service program, at the schools the principal and food service manager are responsible for maintaining food service records as prescribed in the Food and Nutrition Procedures Manual.

Data Security Quarterly Management Report and Approval Review

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

SUPERINTENDENT OF SCHOOLS
Dr. Rudolph F. Crew

CURRICULUM AND INSTRUCTION
DEPUTY SUPERINTENDENT
Dr. Sonia E. Diaz

REGION OPERATIONAL CENTERS
ASSOCIATE SUPERINTENDENT
Ms. Willa S. Young

REGION CENTER V
REGION SUPERINTENDENT
Mr. John F. Gilbert

REGION CENTER V BUSINESS DIRECTOR Dr. Melanie K. Fox	
<u>School</u>	<u>Principal</u>
Ethel F. Beckford/Richmond Elementary	Dr. Sharon D. Lee
Ethel Koger Beckham Elementary	Ms. Maria E. Tavel-Visiedo
Bent Tree Elementary	Dr. Esther Visiedo-Villaverde
Blue Lakes Elementary	Dr. Joe Carbia
Colonial Drive Elementary	Mr. Henry Fernandez
Coral Reef Elementary	Ms. Lucille K. Matthews
Coral Terrace Elementary	Mr. George Suarez
Cypress Elementary	Ms. Faye Haynes
Devon Aire Elementary	Dr. Lawrence S. Feldman
Marjory S. Douglas Elementary	Dr. Manuel C. Barreiro
Emerson Elementary	Ms. Maria P. Acosta
David Fairchild Elementary	Mr. William J. Kinney
Dr. Carlos J. Finlay Elementary	Ms. Lourdes P. Gimenez
Gloria Floyd Elementary	Mr. F. David Halberg
Greenglade Elementary	Ms. Melba Brito
Joe Hall Elementary	Dr. Fred M. Albion
Howard Drive Elementary	Ms. Deanna D. Dalby
Zora Neale Hurston Elementary	Dr. David H. Dobbs, Jr.
Kendale Elementary	Ms. Kristine O. Dittmar
Kenwood K-8 Center	Mr. Frank M. Pistella, Jr.
Leewood Elementary	Mr. Bart D. Christie
William Lehman Elementary	Ms. Maria C. Cruz-Escobar
Ludlam Elementary	Ms. Marisol Diaz
Frank C. Martin Elementary	Ms. Pamela F. Brown
Wesley Matthews Elementary	Mr. John A. Lengomin
Robert Russa Moton Elementary	Mr. Jimmie L. Brown, Jr.
Palmetto Elementary	Ms. Mirta R. Segredo
Perrine Elementary	Ms. Rosemary W. Fuller
Pincrest Elementary	Ms. Valerie H. Swanson
Royal Green Elementary	Dr. Sandra J. Zampino
Royal Palm Elementary	Ms. Ana G. Driggs
South Miami Elementary	Ms. Marcia G. Pennington
Sunset Park Elementary	Dr. Judith D. Anton
Sylvania Heights Elementary	Ms. Milagros Hernandez
Tropical Elementary	Dr. Viola E. Irons
Village Green Elementary	Ms. Maria D. Chappotin
Vineland Elementary	Ms. MaryAnn MacLaren

OBJECTIVE, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2004-05 Fiscal Year, the Office of Management and Compliance Audits has audited the financial statements for the fiscal year ended June 30, 2004, of the schools listed in the Table of Contents section of this report.

The objectives of our audits were to:

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

In addition to the audit of internal funds we performed the following:

- An inventory of **all** property items with an individual value of \$1,000 or more was taken at the schools to verify compliance with the Manual of Property Control Procedures.
- A review of selected payroll procedures **currently in effect** at **all** the schools to evaluate the propriety of the preparation and processing of the payroll, and to determine adherence to the Payroll Processing Procedures Manual.
- A review of the purchasing credit card program records and procedures **currently in effect** was made at **selected** schools to determine compliance with the Purchasing Credit Card Program Policies & Procedures Manual.
- A review of the **current** food service records and procedures was made at **selected** schools to determine compliance with the Food and Nutrition Procedures Manual.
- A review of Information Technology Services (ITS) "Authorized Applications for Employees by Locations Report" at **selected** schools to ascertain that they are currently being reviewed and signed by the principal and that, according to these reports, access to academic grade changes via the computer system is limited and restricted.

We conducted our audits in accordance with 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. Accordingly, we planned and performed the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested a representative sample of receipts and disbursements of all the audited schools. We also analyzed selected activities where the schools generated significant resources.

Internal Controls

In planning and performing our audits, we obtained an understanding of the internal control components established by the District administration. We documented our understanding of the internal control and assessed control risks. Our purpose in obtaining an understanding of the internal control and assessing control risks was to determine the nature, timing and extent of substantive tests of procedures to be performed. We ascertained what control policies and procedures were placed in operation by the school(s) administration concerning the reliability of financial reporting, especially those relevant to cash receipts and disbursements and the safeguarding of assets as of June 30, 2004.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with applicable laws, administrative rules, and District policies as codified in the Manual of Internal Accounting, which contains the procedures established to control the use of the internal funds. The internal control environment at the schools is generally characterized by a lack of segregation of incompatible accounting duties, which are typically performed by the bookkeeper/treasurer including collecting, receipting, and depositing funds, as well as posting and reconciling the books. This condition, which we consider to be a material weakness, results from the small size of the office staff, and is offset by the close supervision generally provided by the principal, who is the administrator responsible for all aspects of the operation of the school. We appropriately respond to these risks through the level of audit testing performed for each of the aforementioned categories.

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

School	Page No.	CURRENT YEAR AUDIT FINDINGS		PRIOR YEAR AUDIT FINDINGS	
		Total per School	AREA OF FINDINGS	Total per School	AREA OF FINDINGS
Bowman F. Ashe Elementary ⁽¹⁾	--	--		--	
Ethel F. Beckford/Richmond Elementary	11	None		None	
Ethel Koger Beckham Elementary	13	None		None	
Bent Tree Elementary ⁽²⁾⁽³⁾	15	None		None	
Blue Lakes Elementary	17	None		None	
Colonial Drive Elementary	19	None		None	
Coral Reef Elementary	21	None		None	
Coral Terrace Elementary	23	None		None	
Cypress Elementary ⁽⁴⁾	25	None		None	
Devon Aire Elementary	27	None		None	
Marjory S. Douglas Elementary	29	None		None	
Emerson Elementary ⁽³⁾	31	None		None	
David Fairchild Elementary	33	None		None	
Dante B. Fascell Elementary ⁽¹⁾	--	--		--	
Dr. Carlos J. Finlay Elementary	35	None		None	
Flagami Elementary ⁽⁵⁾	--	--		--	
Gloria Floyd Elementary	37	None		1	• Financial Mgt.
Greenglade Elementary	39	None		None	
Joe Hall Elementary	41	None		None	
Howard Drive Elementary ⁽²⁾	43	None		None	
Zora Neale Hurston Elementary	45	None		None	
Kendale Elementary	47	None		None	
Kenwood K-8 Center ⁽⁴⁾⁽⁶⁾	49	None		None	
Leewood Elementary ⁽²⁾⁽³⁾	51	None		None	
William Lehman Elementary	53	None		None	
Ludlam Elementary ⁽²⁾	55	None		None	
Frank C. Martin Elementary	57	None		None	
Wesley Matthews Elementary	59	None		None	
Robert Russa Moton Elementary ⁽²⁾	61	None		None	
Olympia Heights Elementary ⁽⁷⁾	--	--		--	
Palmetto Elementary ⁽²⁾	63	None		None	
Perrine Elementary	65	None		None	
Pinecrest Elementary ⁽⁴⁾	67	None		None	
Jane S. Roberts K-8 Center ⁽⁷⁾	--	--		--	
Royal Green Elementary	69	None		None	
Royal Palm Elementary	71	None		None	
Snapper Creek Elementary ⁽⁷⁾	--	--		--	
South Miami Elementary ⁽⁴⁾	73	None		None	
Sunset Park Elementary	75	None		None	
Sylvania Heights Elementary	77	None		None	
Tropical Elementary	79	None		None	
Village Green Elementary	81	None		None	
Vineland Elementary ⁽²⁾⁽³⁾	83	None		1	• BSC/ASC Prg.
TOTAL		None		2	

Notes:

- (1) Audit Report previously published in October 2004, as part of a two-year audit (2 schools).
- (2) New principal at this school (7 schools).
- (3) "Authorized Applications for Employees by Locations" Report reviewed at this school (4 schools).
- (4) Purchasing Credit Card Program records and procedures reviewed at this school (4 schools).
- (5) Audit Published in March 2005, as a result of a request for audit due to a change in principal (1 school).
- (6) Food service records and procedures reviewed at this school (1 school).
- (7) Audit Results not formally discussed as of this publication. To be published in June 2005 (3 schools).

PROPERTY SCHEDULES

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

SCHOOLS	CURRENT INVENTORY					PRIOR INVENTORY	
	Total Items	Dollar Value	Unlocated Items			No. of Unloc. Items	Dollar Value
			No. of items	At Cost	At Deprec. Value		
Bowman F. Ashe Elementary*	--						
Ethel F. Beckford/Richmond Elementary	281	\$ 373,119	None			None	
Ethel K. Beckham Elementary	327	438,093	None			None	
Bent Tree Elementary	217	383,129	None			None	
Blue Lakes Elementary	187	349,920	None			None	
Colonial Drive Elementary	314	429,885	None			None	
Coral Reef Elementary	181	259,188	None			None	
Coral Terrace Elementary	228	334,970	None			None	
Cypress Elementary	270	396,985	None			None	
Devon Aire Elementary	261	336,428	None			None	
Marjory S. Douglas Elementary	393	596,261	None			None	
Emerson Elementary	212	296,129	None			None	
David Fairchild Elementary	147	184,683	None			None	
Dante B. Fascell Elementary*	--						
Dr. Carlos J. Finlay Elementary	343	456,071	None			None	
Flagami Elementary**	--						
Gloria Floyd Elementary	197	298,739	None			None	
Greenglade Elementary	333	427,667	None			None	
Joe Hall Elementary	319	473,667	None			None	
Howard Drive Elementary	231	284,251	None			None	
Zora Neale Hurston Elementary	253	381,035	None			None	
Kendale Elementary	225	292,142	None			None	
Kenwood K-8 Center	436	774,292	None			None	
Leewood Elementary	240	293,764	None			None	
William Lehman Elementary	329	382,723	None			None	
Ludlam Elementary	254	382,980	None			None	
Frank C. Martin Elementary	296	466,387	None			None	
Wesley Matthews Elementary	464	590,724	None			None	
Robert Russa Moton Elementary	302	635,654	None			None	
Olympia Heights Elementary***	--						
Palmetto Elementary	391	513,140	None			None	
Perrine Elementary	330	445,750	None			None	
Pinecrest Elementary	306	399,647	None			None	
Jane S. Roberts K-8 Center***	--						
Royal Green Elementary	230	350,164	None			None	
Royal Palm Elementary	260	353,166	None			None	
Snapper Creek Elementary***	--						
South Miami Elementary	213	334,077	None			None	
Sunset Park Elementary	202	263,815	None			None	
Sylvania Heights Elementary	211	298,959	None			None	
Tropical Elementary	353	523,722	None			None	
Village Green Elementary	218	300,142	None			None	
Vineland Elementary	362	485,081	None			None	
TOTAL	10,316	\$ 14,786,549	None	\$ -	\$ -	None	\$ -

Notes:

- * Property Inventory results previously reported in October 2004.
- ** Property inventory results previously reported in March 2005.
- *** Property inventory results to be published at the June 2005 Audit Committee.

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

SCHOOLS	No. Of Plant Security Reports	Total Items*	Total Amount At Cost	Total Depreciated Value
Marjory S. Douglas Elementary	1	1	\$ 2,888	\$ 2,166
Leewood Elementary	1	1	1,235	597
Royal Green Elementary	1	1	1,176	0
TOTAL	3	3	\$ 5,299	\$ 2,763

Notes:

* Computer equipment.

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

II. INDIVIDUAL AUDIT REPORTS

ETHEL F. BECKFORD/RICHMOND ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 16929 S. W. 104 Avenue, Miami, Florida 33157

Date School Established: 1963

Grades: PK-5

Principal: Dr. Sharon D. Lee

Bookkeeper: Ms. Elsa B. Craig

Community School Assistant Principal: Ms. Shirley Thompson (Through July 2004)*

Community School Program Secretary: Ms. Cassandra Edwards (Through August 2004)*

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
TotalBank	--	0.86	\$ 13,008.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>3,008.51</u>
TOTAL			<u>\$ 16,016.92</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.

* The management of the Community School Program was transferred to Mays Middle School effective July 2004. Subsequently, the management of this program was transferred to an outside child care organization effective November 2004.

ACCESS CENTER V

SCHOOL - 4651 ETHEL F. BECKFORD/RICH

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
CHESS CLUB	20.00	.00	.00	20.00-	.00	
SAFETY PATROL	477.71	274.00	702.18	.00	49.53	
FOURTH GRADE	16.00	.00	.00	.00	16.00	
FIFTH GRADE	1,896.57	2,347.20	3,663.90	.00	579.87	
SIXTH GRADE	705.93	.00	705.93	.00	.00	
MUSIC CLUB	20.00	.00	.00	20.00-	.00	
CLASSES AND CLUBS	3,136.21	2,621.20	5,072.01	40.00-	645.40	
TRUST						
DONATIONS	1,606.15	1,650.00	2,108.88	.00	1,147.27	
FIELD TRIPS	2,816.62	6,105.00	8,040.25	.00	881.37	
LIBRARY	1,766.42	4,966.36	5,746.60	.00	986.18	
SPECIAL PURPOSE	218.45	.00	339.00	762.20	641.65	
UNCLAIMED STALE-	.00	.00	.00	8.00	8.00	
UNITED WAY	.00	395.10	395.10	.00	.00	
REGION RETIREMEN	.00	4,500.00	4,274.45	75.00	300.55	
TRUST	6,407.64	17,616.46	20,904.28	845.20	3,965.02	
GENERAL						
GENERAL MISCELLA	3,011.33	.00	444.70	40.00	2,606.63	
INTEREST	.00	128.89	.00	.00	128.89	
SCHOOL PICTURES	.00	2,168.00	1,357.53	810.47-	.00	
VENDING MACHINES	.00	26.73	.00	26.73-	.00	
TRAVEL	.00	.00	199.00	.00	199.00-	
DONATIONS	.00	173.83	.00	.00	173.83	
RECYCLING COMMIS	.00	48.85	.00	.00	48.85	
GENERAL	3,011.33	2,546.30	2,001.23	797.20-	2,759.20	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	6,138.59	9,406.92	7,454.24	.00	8,091.27	
INSTRUCTIONAL MATE	6,138.59	9,406.92	7,454.24	.00	8,091.27	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	26,086.70	26,078.70	8.00-	.00	
COMM SCH CLASS F	.00	4,634.00	4,634.00	.00	.00	
PRE-K EARLY INTE	.00	8,467.95	8,467.95	.00	.00	
COMM SCHL-ACTIVI	38.18	1,664.40	1,146.55	.00	556.03	
SUBSIDIZED CHILD	.00	47,793.10	47,793.10	.00	.00	
COMMUNITY SCHOOL	38.18	88,646.15	88,120.30	8.00-	556.03	
TOTAL	18,731.95	120,837.03	123,552.06	.00	16,016.92	
CHECKING	13,008.41	INVESTMENTS	.00 SBMMF	3,008.51	TOTAL	16,016.92
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 4702 S. W. 143 Court, Miami, Florida 33175

Date School Established: 1996

Grades: PK-5

Principal: Ms. Maria E. Tavel-Visiedo

Bookkeeper: Ms. Hilda Caamano

After School Care Program Managers: Ms. Carmen M. Luaces (Through March 2004)
 Ms. Vanessa Castellanos

After School Care Program Secretary: Ms. Alina Asencio

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 812.85
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>13,534.87</u>
TOTAL			<u><u>\$14,347.72</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

SCHOOL - 0251 ETHEL KOGER BECKHAM EL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
FIELD TRIPS	198.18	3,486.25	3,588.00	96.43-	.00	
LIBRARY	301.43	2,225.64	407.29	1,669.00-	450.78	
SPECIAL PURPOSE	3,399.39	.00	5,333.30	3,832.53	1,898.62	
UNITED WAY	.00	1,178.00	1,178.00	.00	.00	
TRUST	3,899.00	6,889.89	10,506.59	2,067.10	2,349.40	
GENERAL						
GENERAL MISCELLA	5,210.09	.00	5,147.32	96.43	159.20	
INTEREST	.00	350.96	.00	.00	350.96	
SCHOOL PICTURES	.00	11,680.00	7,288.59	3,832.53-	558.88	
EQUIPMENT	.00	.00	1,669.00	1,669.00	.00	
DONATIONS	.00	381.27	381.27	.00	.00	
GENERAL	5,210.09	12,412.23	14,486.18	2,067.10-	1,069.04	
INSTRUCTIONAL MATERI FUND-9 INST. MAT	10,000.00	1,901.55	1,901.55	.00	10,000.00	
INSTRUCTIONAL MATE	10,000.00	1,901.55	1,901.55	.00	10,000.00	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	209,781.30	209,775.30	6.00-	.00	
PRE-K EARLY INTE	.00	5,766.60	5,766.60	.00	.00	
COMM SCHL-ACTIVI	1,751.12	1,665.94	2,493.78	6.00	929.28	
PRE-K FEES	.00	134,147.00	134,147.00	.00	.00	
SUBSIDIZED CHILD	.00	17,719.20	17,719.20	.00	.00	
COMMUNITY SCHOOL	1,751.12	369,080.04	369,901.88	.00	929.28	
TOTAL	20,860.21	390,283.71	396,796.20	.00	14,347.72	
CHECKING	812.85	INVESTMENTS	.00 SBMMF	13,534.87	TOTAL	14,347.72
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 4861 S. W. 140 Avenue, Miami, Florida 33175

Date School Established: 1981

Grades: K-5

Principal during Audit Period: Mr. Bart D. Christie (Through June 2004; presently at Leewood Elementary School)

Current Principal: Dr. Esther Visiedo-Villaverde

Bookkeeper: Ms. Elsie McPherson

After School Care Program Managers: Ms. Elsie McPherson
 Ms. Lesley Sevastopoulos

After School Care Program Secretaries: Ms. Valerie Schulz (Through August 2003)
 Ms. Adriana Rozo (Through February 2004)
 Ms. Mailil Ruiz (Through August 2004)
 Ms. Valerie Schulz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 11,253.68
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>29,618.74</u>
TOTAL			<u><u>\$ 40,872.42</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 0271 BENT TREE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	20.01	.00	.00	.00	20.01		
FIELD TRIPS	1,026.91	7,169.50	7,794.75	.00	401.66		
GUIDANCE	45.58	.00	37.00	.00	8.58		
LIBRARY	374.22	301.86	.00	.00	676.08		
SPECIAL PURPOSE	1,234.19	.00	2,207.85	1,120.56	146.90		
UNCLAIMED STALE-	12.34	.00	12.34	.00	.00		
UNITED WAY	.00	1,138.18	1,138.48	.30	.00		
VANDALISM	94.30	.00	.00	.00	94.30		
TRUST	2,807.55	8,609.54	11,190.42	1,120.86	1,347.53		
GENERAL							
GENERAL MISCELLA	5,046.76	20.20	1,387.80	.30-	3,678.86		
INTEREST	.00	608.06	.00	.00	608.06		
SCHOOL PICTURES	.00	9,885.00	6,189.67	1,120.56-	2,574.77		
EQUIPMENT	.00	.00	3,459.17	.00	3,459.17-		
DONATIONS	.00	262.65	.00	.00	262.65		
RECYCLING COMMIS	.00	219.75	.00	.00	219.75		
GENERAL	5,046.76	10,995.66	11,036.64	1,120.86-	3,884.92		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,000.00	20.49	992.00	.00	5,028.49		
INSTRUCTIONAL MATE	6,000.00	20.49	992.00	.00	5,028.49		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	125,389.80	125,389.80	.00	.00		
COMM SCHL-ACTIVI	27,899.20	3,998.80	1,286.52	.00	30,611.48		
SUBSIDIZED CHILD	.00	16,555.40	16,555.40	.00	.00		
COMMUNITY SCHOOL	27,899.20	145,944.00	143,231.72	.00	30,611.48		
TOTAL	41,753.51	165,569.69	166,450.78	.00	40,872.42		
CHECKING	11,253.68	INVESTMENTS	.00	SBMMF	29,618.74	TOTAL	40,872.42
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 9250 S. W. 52 Terrace, Miami, Florida 33165

Date School Established: 1958

Grades: PK-5

Principal: Dr. Joe Carbia

Bookkeeper: Ms. Judith H. Spratt

After School Care Program Manager: Ms. Yolanda Sardinias

After School Care Program Secretary: Ms. Mercedes M. Suarez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 28,172.32
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,326.42</u>
TOTAL			<u><u>\$ 35,498.74</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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 0441 BLUE LAKES ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	.00	5,000.00	.00	.00	5,000.00	
FIELD TRIPS	1,650.86	15,830.19	16,413.99	15.00-	1,052.06	
LIBRARY	3,238.35	1,617.22	974.30	.00	3,881.27	
LOST&DAMAGE TEXT	.00	36.54	36.54	.00	.00	
SPECIAL PURPOSE	1,662.16	.00	2,287.54	2,466.54	1,841.16	
UNCLAIMED STALE-	20.00	.00	20.00	24.00	24.00	
UNITED WAY	.00	1,338.20	1,338.20	.00	.00	
PAPERBACKS - 2	.00	1,220.33	1,220.33	.00	.00	
MUSIC	.05	.00	.00	.00	.05	
DONATION TWO	66.90	.00	13.81	.00	53.09	
DONATION THREE	11.15	3,044.30	11.15	.00	3,044.30	
DONATION FOUR	9.80	.00	9.80	.00	.00	
DONATIONS FIVE	2,503.00	4,306.00	.00	.00	6,809.00	
GRANTS 1	.00	1,250.00	177.69	.00	1,072.31	
TRUST	9,162.27	33,642.78	22,503.35	2,475.54	22,777.24	
GENERAL						
GENERAL MISCELLA	1,980.93	74.70	2,786.60	.00	730.97-	
INTEREST	.00	184.57	.00	.00	184.57	
SCHOOL PICTURES	.00	8,545.00	5,277.46	2,475.54-	792.00	
REPAIR & MAINTEN	.00	.00	993.77	.00	993.77-	
DONATIONS	.00	1,198.34	.00	.00	1,198.34	
GENERAL	1,980.93	10,002.61	9,057.83	2,475.54-	450.17	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	8,555.94	1,444.06	2,697.03	.00	7,302.97	
INSTRUCTIONAL MATE	8,555.94	1,444.06	2,697.03	.00	7,302.97	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	142,247.10	142,247.10	.00	.00	
COMM SCHL-ACTIVI	2,375.23	4,462.05	1,868.92	.00	4,968.36	
PRE-K FEES	.00	64,617.00	64,617.00	.00	.00	
SUBSIDIZED CHILD	.00	18,858.20	18,858.20	.00	.00	
COMMUNITY SCHOOL	2,375.23	230,184.35	227,591.22	.00	4,968.36	
TOTAL	22,074.37	275,273.80	261,849.43	.00	35,498.74	
CHECKING	28,172.32	INVESTMENTS	.00 SBMMF	7,326.42	TOTAL	35,498.74
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 10755 S. W. 160 Street, Miami, Florida 33157

Date School Established: 1967

Grades: PK-5

Principal: Mr. Henry Fernandez

Bookkeeper: Ms. Heripsma Sarkissian

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
TotalBank	--	0.74	\$ 7,523.41
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,886.49</u>
TOTAL			<u><u>\$ 18,409.90</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 V

SCHOOL - 0861 COLONIAL DRIVE ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS STUDENT COUNCIL	589.65	48.67	.00	.00	638.32		
CLASSES AND CLUBS	589.65	48.67	.00	.00	638.32		
TRUST							
DONATIONS	1,097.81	.00	93.00	.00	1,004.81		
FIELD TRIPS	2,578.87	2,131.25	2,246.33	.00	2,463.79		
FUND RAISING	.00	1,144.00	696.53	.00	447.47		
LIBRARY	5,274.39	458.70	459.69	.00	5,273.40		
SPECIAL PURPOSE	304.23	660.00	866.28	503.36	601.31		
UNITED WAY	.00	671.50	671.50	.00	.00		
DONATION TWO	176.65	445.30	430.90	.00	191.05		
DONATION THREE	1,017.97	.00	.00	.00	1,017.97		
DONATION FOUR	550.36	35.22	200.00	.00	385.58		
DONATIONS FIVE	.00	428.00	42.00	.00	386.00		
TRUST	11,000.28	5,973.97	5,706.23	503.36	11,771.38		
GENERAL							
GENERAL MISCELLA	6,387.82	70.00	1,683.30	.00	4,774.52		
INTEREST	.00	252.08	.00	.00	252.08		
SCHOOL PICTURES	.00	2,693.00	1,686.27	503.36-	503.37		
DONATIONS	.00	338.38	.00	.00	338.38		
RECYCLING COMMIS	.00	131.85	.00	.00	131.85		
GENERAL	6,387.82	3,485.31	3,369.57	503.36-	6,000.20		
TOTAL	17,977.75	9,507.95	9,075.80	.00	18,409.90		
CHECKING	7,523.41	INVESTMENTS	.00	SBMMF	10,886.49	TOTAL	18,409.90
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 7955 S. W. 152 Street, Miami, Florida 33155

Date School Established: 1960

Grades: PK-5

Principal: Ms. Lucille K. Matthews

Bookkeepers: Ms. Elsa Martinez (Through June 2004)
 Ms. Marcie Castro

After School Care Program Managers: Ms. Cathy Shea (Through August 2004)
 Ms. Dillza Guevara

After School Care Program Secretaries: Ms. Karen Sikes (Through August 2003)
 Ms. Renae Larkins

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 6,475.75
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,354.02</u>
TOTAL			<u><u>\$ 13,829.77</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 V

SCHOOL - 1041 CORAL REEF ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
ART CLUB	9.00	.00	.00	9.00-	.00		
GIFTED	.00	3,831.50	3,830.05	1.45-	.00		
SAFETY PATROL	.00	3,325.00	3,325.00	.00	.00		
FIRST GRADE	16.70	2,357.00	2,260.00	113.70-	.00		
SECOND GRADE	66.41	1,572.00	1,620.00	18.41-	.00		
THIRD GRADE	.00	4,572.00	4,509.00	63.00-	.00		
FOURTH GRADE	331.00	1,242.00	1,572.76	.24-	.00		
CLASSES AND CLUBS	423.11	16,899.50	17,116.81	205.80-	.00		
TRUST							
DONATIONS	69.80	.00	.00	69.80-	.00		
FIELD TRIPS	.00	2,793.60	2,783.00	10.60-	.00		
LIBRARY	452.10	1,858.85	1,398.41	.00	912.54		
LOST&DAMAGE TEXT	.00	176.68	176.68	.00	.00		
SPECIAL PURPOSE	4,360.69	277.20	5,534.15	4,572.34	3,676.08		
UNCLAIMED STALE-	.00	.00	.00	200.00	200.00		
UNITED WAY	.00	664.19	664.19	.00	.00		
DONATION TWO	8.98	.00	.00	8.98-	.00		
DONATION THREE	.00	1,000.00	990.64	.00	9.36		
DONATIONS FIVE	280.86	122.25	403.11	.00	.00		
DONATIONS 6	500.00	.00	312.04	.00	187.96		
TRUST	5,672.43	6,892.77	12,262.22	4,682.96	4,985.94		
GENERAL							
GENERAL MISCELLA	4,708.29	110.00	5,154.48	295.18	41.01-		
INTEREST	.00	145.75	.00	.00	145.75		
SCHOOL PICTURES	.00	12,802.00	8,029.66	4,772.34-	.00		
OFFICE SUPPLY	.00	.00	188.21	.00	188.21-		
DONATIONS	.00	620.31	.00	.00	620.31		
MEMORY BOOKS	.00	8,160.00	4,648.08	.00	3,511.92		
RECYCLING COMMIS	.00	670.45	.00	.00	670.45		
GENERAL	4,708.29	22,508.51	18,020.43	4,477.16-	4,719.21		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,173.07	4,588.68	7,038.50	.00	723.25		
INSTRUCTIONAL MATE	3,173.07	4,588.68	7,038.50	.00	723.25		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	225,722.40	225,722.40	.00	.00		
COMM SCHL-ACTIVI	1,486.14	3,888.00	1,972.77	.00	3,401.37		
PRE-K FEES	.00	70,606.00	70,606.00	.00	.00		
SUBSIDIZED CHILD	.00	20,118.60	20,118.60	.00	.00		
COMMUNITY SCHOOL	1,486.14	320,335.00	318,419.77	.00	3,401.37		
TOTAL	15,463.04	371,224.46	372,857.73	.00	13,829.77		
CHECKING	6,475.75	INVESTMENTS	.00	SBMMF	7,354.02	TOTAL	13,829.77
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 6801 S. W. 24 Street, Miami, Florida 33155

Date School Established: 1955

Grades: PK-5

Principal: Mr. George Suarez

Bookkeeper: Ms. Judith Paredes

After School Care Program Managers: Ms. Gloria J. Archer (Through January 2004)
 Ms. Marlene Carbonell (Through June 2004)
 Ms. Deborah Feria

After School Care Program Secretary: Ms. Martha B. Garmendia

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 1,819.20
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>7,273.58</u>
TOTAL			<u><u>\$ 9,092.78</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 V

SCHOOL - 1081 CORAL TERRACE ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUTURE EDUCATORS	26.74	.00	.00	26.74-	.00	
STUDENT COUNCIL	50.46	.00	.00	50.46-	.00	
FIRST GRADE	152.75	.00	.00	152.75-	.00	
SECOND GRADE	86.15	.00	.00	86.15-	.00	
THIRD GRADE	7.30	.00	.00	7.30-	.00	
FOURTH GRADE	43.10	.00	.00	43.10-	.00	
FIFTH GRADE	2.04	.00	.00	2.04-	.00	
KINDERGARTEN	188.25	.00	.00	188.25-	.00	
MUSIC	6.08	.00	.00	6.08-	.00	
CLASSES AND CLUBS	562.87	.00	.00	562.87-	.00	
TRUST						
KINDERGARTEN	16.20	.00	.00	16.20-	.00	
FIELD TRIPS	217.51	5,503.50	5,160.50	560.51-	.00	
FUND RAISING	.15	.00	.00	.15-	.00	
LIBRARY	204.88	537.17	.00	.00	742.05	
LOST&DAMAGE TEXT	.00	17.87	17.87	.00	.00	
SPECIAL PURPOSE	948.67	.00	536.43	1,267.29	1,679.53	
UNCLAIMED STALE-	180.00	.00	180.00	.00	.00	
UNITED WAY	.00	1,658.00	1,658.00	.00	.00	
MUSIC	56.00	.00	.00	56.00-	.00	
TRUST	1,623.41	7,716.54	7,552.80	634.43	2,421.58	
GENERAL						
GENERAL MISCELLA	3,702.80	8.47	3,357.50	1,195.73	1,549.50	
CASH OVER & SHOR	.00	.61	.00	.00	.61	
INTEREST	.00	284.97	.00	.00	284.97	
SCHOOL PICTURES	.00	8,582.00	5,389.48	1,267.29-	1,925.23	
REPAIR & MAINTEN	.00	.00	525.00	.00	525.00-	
OFFICE SUPPLY	.00	.00	80.00	.00	80.00-	
GENERAL	3,702.80	8,876.05	9,351.98	71.56-	3,155.31	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	.00	3,428.80	.00	1,571.20	
INSTRUCTIONAL MATE	5,000.00	.00	3,428.80	.00	1,571.20	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	107,277.75	107,277.75	.00	.00	
COMM SCHL-ACTIVI	5,779.56	1,040.00	4,874.87	.00	1,944.69	
SUBSIDIZED CHILD	.00	28,719.60	28,719.60	.00	.00	
COMMUNITY SCHOOL	5,779.56	137,037.35	140,872.22	.00	1,944.69	
TOTAL	16,668.64	153,629.94	161,205.80	.00	9,092.78	
CHECKING	1,819.20	INVESTMENTS	.00 SBMMF	7,273.58	TOTAL	9,092.78
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 5400 S. W. 112 Court, Miami, Florida 33165

Date School Established: 1958

Grades: PK-5

Principal: Ms. Faye Haynes

Bookkeeper: Ms. Linda R. Stewart

After School Care Program Manager: Ms. Toni D. Moore

After School Care Program Secretary: Ms. Maritza Nordelo

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 15,127.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>27,961.78</u>
TOTAL			<u><u>\$ 43,089.65</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 1281 CYPRESS ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	.00	514.27	511.76	.00	2.51
FIELD TRIPS	1,081.41	5,606.17	6,190.62	496.96-	.00
LIBRARY	667.80	227.78	408.77	.00	486.81
SPECIAL EVENTS	33.19	.00	.00	33.19-	.00
SPECIAL PURPOSE	925.19	.00	883.95	1,888.23	1,929.47
UNITED WAY	.00	1,858.62	1,858.62	.00	.00
PAPERBACKS - 1	130.64	1,227.00	1,179.95	.00	177.69
PAPERBACKS - 2	.00	41.55	41.55	.00	.00
DONATION TWO	9.80	.00	9.80	.00	.00
DONATION THREE	877.93	.00	.00	877.93-	.00
GRANTS 1	1,379.70	.00	480.69	.00	899.01
TRUST	5,105.66	9,475.39	11,565.71	480.15	3,495.49
GENERAL					
GENERAL MISCELLA	34,295.01	50.00	421.15	1,408.08	35,331.94
INTEREST	.00	587.24	.00	.00	587.24
SCHOOL PICTURES	.00	5,100.00	3,211.77	1,888.23-	.00
REPAIR & MAINTEN	.00	.00	2,749.17	.00	2,749.17-
OFFICE SUPPLY	.00	.00	642.92	.00	642.92-
BULK MAILING	.00	.00	100.00	.00	100.00-
EQUIPMENT	.00	.00	1,003.97	.00	1,003.97-
DONATIONS	.00	665.76	.00	.00	665.76
MEMORY BOOKS	.00	2,664.00	2,365.03	.00	298.97
RECYCLING COMMIS	.00	575.60	.00	.00	575.60
GENERAL	34,295.01	9,642.60	10,494.01	480.15-	32,963.45
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,657.69	6,816.70	5,474.39	.00	5,000.00
INSTRUCTIONAL MATE	3,657.69	6,816.70	5,474.39	.00	5,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	152,607.40	152,607.40	.00	.00
COMM SCH CLASS F	.00	2,872.00	2,872.00	.00	.00
COMM SCHL-ACTIVI	1,312.68	1,899.50	1,581.47	.00	1,630.71
PRE-K FEES	.00	49,776.00	49,776.00	.00	.00
SUBSIDIZED CHILD	.00	11,033.00	11,033.00	.00	.00
COMMUNITY SCHOOL	1,312.68	218,187.90	217,869.87	.00	1,630.71
TOTAL	44,371.04	244,122.59	245,403.98	.00	43,089.65

CHECKING 15,127.87 INVESTMENTS .00 SBMMF 27,961.78 TOTAL 43,089.65
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 10501 S. W. 122 Avenue, Miami, Florida 33186

Date School Established: 1980

Grades: PK-5

Principal: Dr. Lawrence S. Feldman

Bookkeeper: Ms. Mayra Cajigal

After School Care Program Manager: Mr. David Oppelt

After School Care Program Secretaries: Ms. Fe Delgado (Through August 2004)
 Ms. Karla Richards
 Ms. Olga Quintero

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 3,047.49
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>59,318.06</u>
TOTAL			<u>\$ 62,365.55</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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 1331 DEVON AIRE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FUTURE EDUCATORS	1,139.77	407.25	1,547.02	.00	.00
STUDENT COUNCIL	.00	55.20	.00	.00	55.20
INTEREST CLUB 1	.00	384.50	265.00	119.50-	.00
CLASSES AND CLUBS	1,139.77	846.95	1,812.02	119.50-	55.20
TRUST					
ADVANCE FOR CHAN AWARDS	.00	100.00	100.00	.00	.00
DONATIONS	39.63	.00	.00	.00	39.63
FIELD TRIPS	8,100.00	.00	.00	.00	8,100.00
LIBRARY	265.04	20,107.75	19,538.00	834.79-	.00
LOST&DAMAGE TEXT	1,901.63	993.15	528.34	.00	2,366.44
NON-RESIDENT TUI SCHOLARSHIP	.00	121.96	121.96	.00	.00
SPECIAL PURPOSE UNCLAIMED STALE-UNITED WAY	.00	400.00	400.00	.00	.00
VOCATIONAL REHAB PAPERBACKS - 1	.00	1,992.00	1,992.00	.00	.00
VANDALISM	7,705.60	490.51	6,383.88	4,795.14	6,607.37
DONATION TWO	.00	.00	.00	9.50	9.50
DONATION THREE	.00	1,527.20	1,527.20	.00	.00
DONATION FOUR	.00	.00	.00	.00	.00
DONATIONS FIVE	3.01	.00	.00	.00	3.01
DONATION THREE	996.19	.00	.00	.00	996.19
DONATION FOUR	77.35	.00	.00	.00	77.35
DONATIONS FIVE	45.00	.00	.00	.00	45.00
DONATION FOUR	419.30	210.02	210.17	.00	419.15
DONATIONS FIVE	356.87	263.82	620.69	.00	.00
TRUST	19,909.62	26,206.41	31,422.24	3,969.85	18,663.64
GENERAL					
GENERAL MISCELLA INTEREST	59,537.91	73.73	24,816.08	944.79	35,740.35
SCHOOL PICTURES	.00	1,524.84	.00	.00	1,524.84
DONATIONS	.00	12,894.00	8,098.86	4,795.14-	.00
MEMORY BOOKS	.00	2.98	.00	.00	2.98
GENERAL	59,537.91	18,835.55	36,514.94	3,850.35-	38,008.17
COMMUNITY SCHOOL					
BEFORE/AFTER SCH COMM SCHL-ACTIVI	.00	408,830.13	408,790.13	40.00-	.00
PRE-K FEES	8,946.08	9,869.47	13,217.01	40.00	5,638.54
SUBSIDIZED CHILD	.00	62,429.00	62,429.00	.00	.00
COMMUNITY SCHOOL	8,946.08	501,240.60	504,548.14	.00	5,638.54
TOTAL	89,533.38	547,129.51	574,297.34	.00	62,365.55

CHECKING 3,047.49 INVESTMENTS .00 SBMMF 59,318.06 TOTAL 62,365.55
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 11901 S. W. Second Street, Miami, Florida 33184

Date School Established: 1990

Grades: PK-5

Principal: Dr. Manuel C. Barreiro

Bookkeeper: Ms. Haydee G. Bolado

After School Care Program Managers: Mr. Jorge Sanabria (Through February 2004)
 Mr. Clemente Morales
 Ms. Eva Gomez

After School Care Program Secretaries: Ms. Lilia Sierra (Through November 2004)
 Ms. Milagros Gonzalez
 Ms. Madalis Martinez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 1,531.18
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>20,223.20</u>
TOTAL			<u><u>\$ 21,754.38</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 1371 MARJORY STONEMAN DOUGL

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FIFTH GRADE	29.84	4,259.00	4,217.00	71.84-	.00		
CLASSES AND CLUBS	29.84	4,259.00	4,217.00	71.84-	.00		
TRUST							
DONATIONS	1,220.00	.00	782.68	.00	437.32		
FIELD TRIPS	585.28	13,546.55	14,117.83	14.00-	.00		
LIBRARY	2,456.23	529.05	325.25	.00	2,660.03		
LOST&DAMAGE TEXT	.00	138.35	138.35	.00	.00		
SPECIAL PURPOSE	1,586.83	.00	3,032.49	4,289.61	2,843.95		
UNCLAIMED STALE-	.00	.00	.00	9.00	9.00		
UNITED WAY	.00	1,524.15	1,524.15	.00	.00		
PAPERBACKS - 1	.00	490.00	488.93	1.07-	.00		
DONATION TWO	10,000.00	3,350.00	5,995.61	.00	7,354.39		
DONATIONS FIVE	.00	500.00	500.00	.00	.00		
TRUST	15,848.34	20,078.10	26,905.29	4,283.54	13,304.69		
GENERAL							
GENERAL MISCELLA	3,783.75	24.00	4,657.50	77.91	771.84-		
INTEREST	.00	512.95	.00	.00	512.95		
SCHOOL PICTURES	.00	20,073.00	12,605.82	4,289.61-	3,177.57		
DONATIONS	.00	249.57	.00	.00	249.57		
GENERAL	3,783.75	20,859.52	17,263.32	4,211.70-	3,168.25		
INSTRUCTIONAL MATERI FUND-9 INST. MAT	7,000.00	2,872.34	4,825.87	.00	5,046.47		
INSTRUCTIONAL MATE	7,000.00	2,872.34	4,825.87	.00	5,046.47		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	159,941.30	159,941.30	.00	.00		
BEFORE/AFTER SCH	.00	48,996.80	48,996.80	.00	.00		
COMM SCH CLASS F	.00	12,864.00	12,864.00	.00	.00		
PRE-K EARLY INTE	.00	128,830.50	128,830.50	.00	.00		
COMM SCHL-ACTIVI	395.85	437.60	598.48	.00	234.97		
SUBSIDIZED CHILD	.00	31,153.20	31,153.20	.00	.00		
COMMUNITY SCHOOL	395.85	382,223.40	382,384.28	.00	234.97		
TOTAL	27,057.78	430,292.36	435,595.76	.00	21,754.38		
CHECKING	1,531.18	INVESTMENTS	.00	SBMMF	20,223.20	TOTAL	21,754.38
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 8001 S. W. 36 Street, Miami, Florida 33155

Date School Established: 1954

Grades: PK-5

Principal: Ms. Maria P. Acosta

Bookkeeper: Ms. Mayra Coto

Community School Assistant Principal: Ms. Rosalind L. Castle

Community School Secretary: Ms. Marina Iser

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 700.19
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,660.14</u>
TOTAL			<u><u>\$ 7,360.33</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 1641 EMERSON ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS GIFTED	58.24	420.00	460.78	.00	17.46	
CLASSES AND CLUBS	58.24	420.00	460.78	.00	17.46	
TRUST						
DONATIONS	.00	500.00	.00	.00	500.00	
FIELD TRIPS	.50	4,667.15	4,634.00	33.65-	.00	
LIBRARY	23.94	436.94	365.42	.00	95.46	
SPECIAL PURPOSE	1,296.11	650.40	4,117.73	2,587.27	416.05	
UNCLAIMED STALE-	30.00	.00	30.00	.00	.00	
UNITED WAY	.00	576.00	576.00	.00	.00	
REGION ACTIVITIE	1,427.33	3,135.00	3,252.29	.00	1,310.04	
TRUST	2,777.88	9,965.49	12,975.44	2,553.62	2,321.55	
GENERAL						
GENERAL MISCELLA	1,332.48	111.25	2,101.57	33.65	624.19-	
INTEREST	.00	151.07	.00	.00	151.07	
SCHOOL PICTURES	.00	7,880.79	5,293.52	2,587.27-	.00	
REPAIR & MAINTEN	.00	.00	378.68	.00	378.68-	
DONATIONS	.00	1,495.55	.00	.00	1,495.55	
GENERAL	1,332.48	9,638.66	7,773.77	2,553.62-	643.75	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,000.00	15,696.17	17,532.09	.00	3,164.08	
INSTRUCTIONAL MATE	5,000.00	15,696.17	17,532.09	.00	3,164.08	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	117,596.60	117,596.60	.00	.00	
COMM SCH CLASS F	.00	24,845.00	24,845.00	.00	.00	
COMM SCHL-FIELD	.24	1,790.00	1,876.52	86.28	.00	
COMM SCHL-ACTIVI	3,620.41	1,754.50	4,075.14	86.28-	1,213.49	
PRE-K FEES	.00	63,211.00	63,211.00	.00	.00	
SUBSIDIZED CHILD	.00	20,908.80	20,908.80	.00	.00	
COMMUNITY SCHOOL	3,620.65	230,105.90	232,513.06	.00	1,213.49	
TOTAL	12,789.25	265,826.22	271,255.14	.00	7,360.33	
CHECKING	700.19	INVESTMENTS	.00 SBMMF	6,660.14	TOTAL	7,360.33
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 5757 S. W. 45 Street, Miami, Florida 33155

Date School Established: 1955

Grades: PK-5

Principal: Mr. William J. Kinney

Bookkeeper: Ms. Ana M. Scally

After School Care Program Manager: Ms. Christine Samuels

After School Care Program Secretary: Ms. Rosa Sankows

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 18,890.12
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	14,914.23
TOTAL			<u>\$ 33,804.35</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 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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 1761 DAVID FAIRCHILD ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	472.03	.00	82.05	.00	389.98
PRE-KINDER	.00	1,950.00	1,748.10	.00	201.90
CLASSES AND CLUBS	472.03	1,950.00	1,830.15	.00	591.88
TRUST					
DONATIONS	13.14	.00	13.14	.00	.00
FIELD TRIPS	159.03	7,778.00	7,804.00	133.03-	.00
LIBRARY	790.13	350.03	299.18	19.60-	821.38
LOST&DAMAGE TEXT	.00	1,506.05	1,506.05	.00	.00
NON-RESIDENT TUI	.00	200.00	200.00	.00	.00
SPECIAL PURPOSE	3,763.31	.00	2,707.00	3,322.17	4,378.48
UNCLAIMED STALE-	.00	.00	54.98	76.41	21.43
UNITED WAY	.00	1,104.49	1,104.49	.00	.00
VANDALISM	24.00	.00	24.00	.00	.00
DONATION TWO	20,172.27	.00	10,000.00	.00	10,172.27
DONATION THREE	3,934.69	.00	2,160.27	.00	1,774.42
GRANTS 1	29.92	.00	.00	29.92-	.00
TRUST	28,886.49	10,938.57	25,873.11	3,216.03	17,167.98
GENERAL					
GENERAL MISCELLA	6,990.37	90.00	3,524.75	161.12	3,716.74
INTEREST	.00	448.56	.00	.00	448.56
SCHOOL PICTURES	.00	8,959.83	5,635.83	3,322.17-	1.83
REPAIR & MAINTEN	.00	.00	682.28	.00	682.28-
DONATIONS	.00	1,740.65	414.05	.00	1,326.60
GENERAL	6,990.37	11,239.04	10,256.91	3,161.05-	4,811.45
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	1,408.74	1,922.53	.00	9,486.21
INSTRUCTIONAL MATE	10,000.00	1,408.74	1,922.53	.00	9,486.21
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	219,103.65	218,928.67	174.98-	.00
COMM SCH CLASS F	.00	40,454.20	40,574.20	120.00	.00
COMM SCHL-FIELD	720.00	3,871.00	4,199.50	.00	391.50
COMM SCHL-ACTIVI	413.49	2,143.00	1,201.16	.00	1,355.33
PRE-K FEES	.00	67,891.00	67,891.00	.00	.00
SUBSIDIZED CHILD	.00	8,228.40	8,228.40	.00	.00
COMMUNITY SCHOOL	1,133.49	341,691.25	341,022.93	54.98-	1,746.83
TOTAL	47,482.38	367,227.60	380,905.63	.00	33,804.35

CHECKING	18,890.12	INVESTMENTS	.00	SBMMF	14,914.23	TOTAL	33,804.35
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 851 S.W. 117 Avenue, Miami, Florida 33174

Date School Established: 2000

Grades: PK-5

Principal: Ms. Lourdes P. Gimenez

Bookkeeper: Ms. Maritza Pereira

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Union Planters Bank, N. A.	--	0.05	\$ 5,143.24
Investment:			
M-DCPS Money Market Pool Fund	Open-end	1.86	<u>8,513.14</u>
TOTAL			<u><u>\$ 13,656.38</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 5061 DR. CARLOS J. FINLAY E

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	35.50	.00	.00	.00	35.50		
SECOND GRADE	76.50	240.50	250.00	.00	67.00		
FIFTH GRADE	.00	744.00	707.00	.00	37.00		
LANGUAGE ARTS	658.27	.00	249.81	.00	408.46		
CLASSES AND CLUBS	770.27	984.50	1,206.81	.00	547.96		
TRUST							
DONATIONS	131.13	131.13-	.00	.00	.00		
LIBRARY	251.29	135.53	23.55	.00	363.27		
LOST&DAMAGE TEXT	239.88	92.55	.00	.00	332.43		
SPECIAL PURPOSE	2,037.83	2,075.89	5,618.21	3,618.70	2,114.21		
UNCLAIMED STALE-	15.00	.00	15.00	.00	.00		
UNITED WAY	.00	969.48	2,049.01	.00	1,079.53-		
BOOK FAIR	.00	4,129.63	3,050.10	.00	1,079.53		
ART SUPPLIES	.00	350.00	350.00	.00	.00		
MUSIC	241.00	.00	174.74	.00	66.26		
DONATION TWO	127.74	5,180.00	2,395.23	.00	2,912.51		
GRANTS 1	.00	.00	5.55-	.00	5.55		
TRUST	3,043.87	12,801.95	13,670.29	3,618.70	5,794.23		
GENERAL							
GENERAL MISCELLA	497.89	149.99	587.47	.00	60.41		
INTEREST	.00	172.84	.00	.00	172.84		
SCHOOL PICTURES	.00	9,680.00	6,061.30	3,618.70-	.00		
VENDING MACHINES	.00	259.02	.00	.00	259.02		
DONATIONS	.00	160.68	.00	.00	160.68		
GENERAL	497.89	10,422.53	6,648.77	3,618.70-	652.95		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	9,037.93	5,825.36	8,202.05	.00	6,661.24		
INSTRUCTIONAL MATE	9,037.93	5,825.36	8,202.05	.00	6,661.24		
TOTAL	13,349.96	30,034.34	29,727.92	.00	13,656.38		
CHECKING	5,143.24	INVESTMENTS	.00	SBMMF	8,513.14	TOTAL	13,656.38
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 12650 S. W. 109 Avenue, Miami, Florida 33176

Date School Established: 1979

Grades: PK-5

Principal: Mr. F. David Halberg

Bookkeeper: Ms. Maria Abril

After School Care Program Managers: Ms. Susan Hosler (Through June 2004)
 Mr. Bruce Branch

After School Care Program Secretary: Ms. Marisela Branch

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 2,394.02
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>10,442.40</u>
TOTAL			<u><u>\$ 12,836.42</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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 2021 GLORIA FLOYD ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
ART CLUB	328.87	285.00	.00	.00	613.87	
GIFTED	210.42	.00	21.95	.00	188.47	
STUDENT COUNCIL	569.43	2,828.32	1,101.41	.00	2,296.34	
MAGNET 1	483.00	.00	.00	483.00-	.00	
FIFTH GRADE	.23	4,006.50	3,380.00	.00	626.73	
ESE (EXCEP EDUC)	252.00	.00	192.38	.00	59.62	
KINDERGARTEN	545.80	.00	516.50	.00	29.30	
CLASSES AND CLUBS	2,389.75	7,119.82	5,212.24	483.00-	3,814.33	
TRUST						
DONATIONS	683.33	805.88	534.88	683.33-	271.00	
FIELD TRIPS	1,604.09	17,132.81	16,664.01	.00	2,072.89	
LIBRARY	252.81	243.16	278.50	.00	217.47	
LOST&DAMAGE TEXT	75.98	71.96	147.94	.00	.00	
SPECIAL EVENTS	11.08	.00	.00	11.08-	.00	
SPECIAL PURPOSE	994.02	160.00	2,126.41	3,219.02	2,246.63	
UNCLAIMED STALE-	19.25	.00	19.25	.00	.00	
UNITED WAY	15.00-	1,041.00	1,041.00	15.00	.00	
MUSIC	412.60	.00	399.99	.00	12.61	
VANDALISM	550.00	.00	400.00	.00	150.00	
DONATION TWO	159.99	.00	.00	159.99-	.00	
P.E. TRUST	30.98	.00	.00	.00	30.98	
FIELD TRIPS 2	120.03-	10,316.50	10,476.00	280.03	.50	
FIELD TRIPS 3	141.30	.00	.00	141.30-	.00	
TEACHERS LEAD PR	1.94	.00	.00	1.94-	.00	
TRUST	4,802.34	29,771.31	32,087.98	2,516.41	5,002.08	
GENERAL						
GENERAL MISCELLA	3,134.66	165.00	4,962.44	1,345.61	317.17-	
INTEREST	.00	217.37	.00	.00	217.37	
SCHOOL PICTURES	.00	10,038.00	6,394.84	3,379.02-	264.14	
RECYCLING COMMIS	.00	258.20	.00	.00	258.20	
GENERAL	3,134.66	10,678.57	11,357.28	2,033.41-	422.54	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	1,238.23	4,671.84	2,914.82	.00	2,995.25	
INSTRUCTIONAL MATE	1,238.23	4,671.84	2,914.82	.00	2,995.25	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	148,823.04	148,813.04	10.00-	.00	
COMM SCH CLASS F	.00	8,290.00	8,290.00	.00	.00	
COMM SCHL-FIELD	121.12	.00	.00	.00	121.12	
COMM SCHL-ACTIVI	218.02	1,596.18	1,343.10	10.00	481.10	
PRE-K FEES	.00	60,110.00	60,110.00	.00	.00	
SUBSIDIZED CHILD	.00	17,607.60	17,607.60	.00	.00	
COMMUNITY SCHOOL	339.14	236,426.82	236,163.74	.00	602.22	
TOTAL	11,904.12	288,668.36	287,736.06	.00	12,836.42	
CHECKING	2,394.02	INVESTMENTS	.00 SBMMF	10,442.40	TOTAL	12,836.42
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 3060 S. W. 127 Avenue, Miami, Florida 33175

Date School Established: 1969

Grades: PK-5

Principal: Ms. Melba Brito

Bookkeeper: Ms. Martha Smith

After School Care Program Managers: Ms. Hadassah Weiner-Friedman (Through June 2004)
 Ms. JoAnn Sautter

After School Care Program Secretaries: Ms. Hadassah Weiner-Friedman (Through June 2004)
 Ms. Josefina Espinosa

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 30,321.43
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>17,925.53</u>
TOTAL			<u>\$ 48,246.96</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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 2261 GREENGLADE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SAFETY PATROL	17.48	.00	17.48	.00	.00
CLASSES AND CLUBS	17.48	.00	17.48	.00	.00
TRUST					
DONATIONS	774.36	.00	.00	774.36-	.00
FIELD TRIPS	280.17	11,924.39	12,045.23	159.33-	.00
LIBRARY	970.46	387.24	997.41	.00	360.29
LOST&DAMAGE TEXT	.00	19.20	19.20	.00	.00
SPECIAL PURPOSE	1,384.89	5,000.00	3,437.34	2,930.84	5,878.39
UNCLAIMED STALE-	18.00	.00	18.00	.00	.00
UNITED WAY	.00	2,328.50	2,328.50	.00	.00
DONATION TWO	1,415.46	1,225.68-	.00	189.78-	.00
DONATION THREE	5,000.00	.00	.00	.00	5,000.00
DONATION FOUR	3,094.63	5,350.00	8,444.63	.00	.00
DONATIONS FIVE	1,387.46	.00	1,387.46	.00	.00
DONATIONS 6	598.50	.00	.00	598.50-	.00
P.A.C. TEST	1,000.00	.00	592.84	.00	407.16
GRANTS 1	1,514.61	.00	.00	.00	1,514.61
TRUST	17,438.54	23,783.65	29,270.61	1,208.87	13,160.45
GENERAL					
GENERAL MISCELLA	30,195.73	641.00	6,318.64	1,721.97	26,240.06
INTEREST	.00	410.57	.00	.00	410.57
SCHOOL PICTURES	.00	7,840.00	4,909.16	2,930.84-	.00
REPAIR & MAINTEN	.00	.00	65.48	.00	65.48-
DONATIONS	.00	1,697.65	.00	.00	1,697.65
MEMORY BOOKS	.00	4,264.00	3,460.29	.00	803.71
GENERAL	30,195.73	14,853.22	14,753.57	1,208.87-	29,086.51
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	3,663.81	16,145.76	13,809.57	.00	6,000.00
INSTRUCTIONAL MATE	3,663.81	16,145.76	13,809.57	.00	6,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	149,798.90	149,798.90	.00	.00
PRE-K FEES	.00	70,175.00	70,175.00	.00	.00
SUBSIDIZED CHILD	.00	6,771.00	6,771.00	.00	.00
COMMUNITY SCHOOL	.00	226,744.90	226,744.90	.00	.00
TOTAL	51,315.56	281,527.53	284,596.13	.00	48,246.96

CHECKING 30,321.43 INVESTMENTS .00 SBMMF 17,925.53 TOTAL 48,246.96
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 1901 S. W. 134 Avenue, Miami, Florida 33175

Date School Established: 1986

Grades: PK-5

Principal: Dr. Fred M. Albion

Bookkeeper: Ms. Teresa Quintero

After School Care Program Managers: Mr. Roberto Rodriguez (Through August 2004)
 Ms. Nancy Torrens

After School Care Program Secretary: Ms. Martha Perez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 922.74
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	34,345.08
TOTAL			<u>\$ 35,267.82</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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 2341 JOE HALL ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	3.00	942.00	945.00	.00	.00		
MATH CLUB	.00	677.00	670.00	7.00-	.00		
FIRST GRADE	.00	935.00	925.00	10.00-	.00		
SECOND GRADE	7.50	816.00	820.00	3.50-	.00		
THIRD GRADE	25.00	1,432.25	1,455.00	2.25-	.00		
FOURTH GRADE	3.50	308.00	275.00	36.50-	.00		
FIFTH GRADE	.50	10,270.29	10,267.51	3.28-	.00		
ESE (EXCEP EDUC)	14.75	2,568.50	2,571.50	11.75-	.00		
KINDERGARTEN	3.00	2,490.00	2,490.75	2.25-	.00		
CLASSES AND CLUBS	57.25	20,439.04	20,419.76	76.53-	.00		
TRUST							
DONATIONS	1,700.00	4,223.13	5,645.15	.00	277.98		
FIELD TRIPS	.27	5,126.00	4,903.90	222.37-	.00		
LIBRARY	3,062.69	1,208.68	1,146.03	.00	3,125.34		
LOST&DAMAGE TEXT	.00	52.25	52.25	.00	.00		
SPECIAL PURPOSE	2,738.09	.00	2,801.86	2,495.74	2,431.97		
UNITED WAY	.00	1,187.52	1,187.52	.00	.00		
PAPERBACKS - 1	2.50	.00	.00	2.50-	.00		
TRUST	7,503.55	11,797.58	15,736.71	2,270.87	5,835.29		
GENERAL							
GENERAL MISCELLA	34,599.12	220.78	14,421.16	301.40	20,700.14		
INTEREST	.00	962.24	.00	.00	962.24		
SCHOOL PICTURES	.00	6,800.00	4,304.26	2,495.74-	.00		
REPAIR & MAINTEN	.00	.00	417.94	.00	417.94-		
DONATIONS	.00	462.24	.00	.00	462.24		
MEMORY BOOKS	.00	3,267.00	2,025.00	.00	1,242.00		
GENERAL	34,599.12	11,712.26	21,168.36	2,194.34-	22,948.68		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	16,290.97	16,290.97	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	16,290.97	16,290.97	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	158,020.70	158,020.70	.00	.00		
COMM SCHL-ACTIVI	1,814.75	1,626.00	1,956.90	.00	1,483.85		
PRE-K FEES	.00	60,179.00	60,179.00	.00	.00		
SUBSIDIZED CHILD	.00	22,507.45	22,507.45	.00	.00		
COMMUNITY SCHOOL	1,814.75	242,333.15	242,664.05	.00	1,483.85		
TOTAL	48,974.67	302,573.00	316,279.85	.00	35,267.82		
CHECKING	922.74	INVESTMENTS	.00	SBMMF	34,345.08	TOTAL	35,267.82
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 7750 S. W. 136 Street, Miami, Florida 33156

Date School Established: 1961

Grades: PK-5

Principals: Ms. Florine Curtis (Through October 2003; retired)
 Ms. Deanna D. Dalby

Bookkeeper: Ms. Joyce Catarineau

After School Care Program Managers: Ms. Maria Lara (Through October 2003)
 Ms. Nneka Miller

After School Care Program Secretary: Ms. Patricia Cardinale

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 13,461.69
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>8,509.59</u>
TOTAL			<u>\$ 21,971.28</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 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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 2541 HOWARD DRIVE ELEMENTAR

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
SAFETY PATROL	209.51	.00	15.00	.00	194.51		
FIFTH GRADE	586.36	956.65	781.19	.00	761.82		
ESE (EXCEP EDUC)	107.00	600.00	280.46	.00	426.54		
CLASSES AND CLUBS	902.87	1,556.65	1,076.65	.00	1,382.87		
TRUST							
DONATIONS	100.08	40,730.52	39,914.88	.00	915.72		
FIELD TRIPS	128.48	11,532.00	10,388.49	1,271.99-	.00		
LIBRARY	241.02	7,265.35	6,372.69	177.00	1,310.68		
LOST&DAMAGE TEXT	.00	30.00	30.00	.00	.00		
SPECIAL PURPOSE	412.56	1,704.93	2,893.39	3,347.49	2,571.59		
UNITED WAY	.00	1,064.98	1,064.98	.00	.00		
DONATION TWO	.00	6,309.03	7,015.98	1,878.43	1,171.48		
DONATIONS 6	250.00	.00	.00	.00	250.00		
FIELD TRIPS 2	1,347.45	.00	.00	1,347.45-	.00		
TRUST	2,479.59	68,636.81	67,680.41	2,783.48	6,219.47		
GENERAL							
GENERAL MISCELLA	6,511.55	2,255.00	2,288.60	516.99-	5,960.96		
INTEREST	.00	168.63	.00	.00	168.63		
SCHOOL PICTURES	.00	10,549.00	5,715.51	4,833.49-	.00		
MEMORY BOOKS	.00	3,500.00	3,478.00	.00	22.00		
GENERAL	6,511.55	16,472.63	11,482.11	5,350.48-	6,151.59		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	6,072.76	13,782.32	11,761.89	.00	8,093.19		
INSTRUCTIONAL MATE	6,072.76	13,782.32	11,761.89	.00	8,093.19		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	156,706.00	156,706.00	.00	.00		
COMM SCH CLASS F	.00	5,084.00	5,084.00	.00	.00		
COMM SCHL-ACTIVI	485.14	264.98	625.96	.00	124.16		
PRE-K FEES	.00	63,943.00	66,510.00	2,567.00	.00		
SUBSIDIZED CHILD	.00	9,794.80	9,794.80	.00	.00		
COMMUNITY SCHOOL	485.14	235,792.78	238,720.76	2,567.00	124.16		
TOTAL	16,451.91	336,241.19	330,721.82	.00	21,971.28		
CHECKING	13,461.69	INVESTMENTS	.00	SBMMF	8,509.59	TOTAL	21,971.28
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 13137 S. W. 26 Street, Miami, Florida 33175

Date School Established: 1997

Grades: PK-5

Principal: Dr. David H. Dobbs, Jr.

Bookkeeper: Ms. Xiomara Aular

After School Care Program Managers: Ms. Elizabeth Molina (Through March 2004)
 Ms. Kim Padron (Through September 2004)
 Ms. Esther Amador

After School Care Program Secretaries: Ms. Dalia Calero (Through June 2004)
 Ms. Jacqueline Longwell (Through October 2004)
 Mr. Ryan Schneider (Through March 2005)
 Ms. Teresa Farfan

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	--	\$ 8,661.11
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>5,714.31</u>
TOTAL			<u><u>\$ 14,375.42</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 V

SCHOOL - 2511 ZORA NEALE HURSTON ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
LIBRARY	266.69	452.75	265.85	.00	453.59		
SPECIAL PURPOSE	1,097.39	.00	145.90	1,194.21	2,145.70		
UNITED WAY	.00	816.25	816.25	.00	.00		
TRUST	1,364.08	1,269.00	1,228.00	1,194.21	2,599.29		
GENERAL							
GENERAL MISCELLA	4,634.85	574.00	864.90	.00	4,343.95		
INTEREST	.00	112.21	.00	.00	112.21		
SCHOOL PICTURES	.00	6,426.00	4,037.58	1,194.21-	1,194.21		
DONATIONS	.00	91.46	.00	.00	91.46		
GENERAL	4,634.85	7,203.67	4,902.48	1,194.21-	5,741.83		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	6,267.79	6,267.79	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	6,267.79	6,267.79	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	114,810.20	114,810.20	.00	.00		
PRE-K EARLY INTE	.00	6,416.90	6,416.90	.00	.00		
COMM SCHL-ACTIVI	608.50	1,165.00	739.20	.00	1,034.30		
SUBSIDIZED CHILD	.00	14,321.00	14,321.00	.00	.00		
COMMUNITY SCHOOL	608.50	136,713.10	136,287.30	.00	1,034.30		
TOTAL	11,607.43	151,453.56	148,685.57	.00	14,375.42		
CHECKING	8,661.11	INVESTMENTS	.00	SBMMF	5,714.31	TOTAL	14,375.42
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 10693 S. W. 93 Street, Miami, Florida 33176

Date School Established: 1969

Grades: PK-5

Principal: Ms. Kristine O. Dittmar

Bookkeepers: Ms. Joan Traenkle (Through October 2003)
 Ms. Susana Chueca

After School Care Program Manager: Ms. Denise Bischoff

After School Care Program Secretary: Ms. Raquel Sanz

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Accounts:			
Union Planters Bank, N. A.	--	--	\$ 4,798.89*
Wachovia Bank, N. A.	--	0.10	17,630.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>13,884.41</u>
TOTAL			<u><u>\$ 36,314.14</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.

* Checking account closed in December 2004.

ACCESS CENTER V

SCHOOL - 2641 KENDALE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	352.59	3,312.00	.00	373.00-	3,291.59		
FIELD TRIPS	2,040.64	9,146.75	8,611.75	15.00-	2,560.64		
LIBRARY	978.86	4,836.96	2,339.33	.00	3,476.49		
LOST&DAMAGE TEXT	40.75	82.21	122.96	.00	.00		
SPECIAL PURPOSE	1,231.17	280.00	2,278.27	3,262.61	2,495.51		
UNCLAIMED STALE-	9.50	.00	9.50	15.00	15.00		
UNITED WAY	.00	1,761.63	1,761.63	.00	.00		
DONATION TWO	.00	2,884.00	.00	2,821.27-	62.73		
GRANTS 1	.00	10,000.00	.00	.00	10,000.00		
TRUST	4,653.51	32,303.55	15,123.44	68.34	21,901.96		
GENERAL							
GENERAL MISCELLA	7,249.35	45.85	3,259.20	.00	4,036.00		
INTEREST	.00	309.44	.00	.00	309.44		
SCHOOL PICTURES	.00	10,388.00	6,499.00	3,262.61-	626.39		
TRAVEL	.00	.00	373.00	373.00	.00		
EQUIPMENT	.00	.00	2,821.27	2,821.27	.00		
DONATIONS	.00	2,285.00	1,010.70	.00	1,274.30		
MEMORY BOOKS	.00	4,159.00	3,333.05	.00	825.95		
GENERAL	7,249.35	17,187.29	17,296.22	68.34-	7,072.08		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,667.27	21,312.54	20,113.48	.00	4,866.33		
INSTRUCTIONAL MATE	3,667.27	21,312.54	20,113.48	.00	4,866.33		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	206,196.46	206,196.46	.00	.00		
COMM SCHL-ACTIVI	1,562.77	1,281.00	370.00	.00	2,473.77		
PRE-K FEES	.00	36,616.00	36,616.00	.00	.00		
SUBSIDIZED CHILD	.00	10,562.00	10,562.00	.00	.00		
COMMUNITY SCHOOL	1,562.77	254,655.46	253,744.46	.00	2,473.77		
TOTAL	17,132.90	325,458.84	306,277.60	.00	36,314.14		
CHECKING	22,429.73	INVESTMENTS	.00	SBMMF	13,884.41	TOTAL	36,314.14
		ACCOUNTS PAYABLE	.00		.00		

KENWOOD K-8 CENTER
 AUDIT REPORT
 FOR THE 2003-04 FISCAL YEAR
 JULY 1, 2003 THROUGH JUNE 30, 2004

PROFILE OF THE SCHOOL

Address: 9300 S. W. 79 Avenue, Miami, Florida 33156

Date School Established: 1928

Grades: PK-8

Principal: Mr. Frank M. Pistella, Jr.

Bookkeeper: Ms. Clara Cejas

After School Care Program Manager: Ms. Linda Virostek

After School Care Program Secretary: Ms. Lourdes Lecours

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Ocean Bank	--	--	\$ 20,812.70
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>12,655.54</u>
TOTAL			<u><u>\$ 33,468.24</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

There were no significant audit exceptions noted in our review of the internal funds, purchasing credit card, food service, and property records. In addition, there was general adherence to payroll procedures. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2003-04 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 functioning as designed by the District administration.

ACCESS CENTER V

SCHOOL - 2701 KENWOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUT BUS LEADER O	144.00-	600.00	400.00	.00	56.00		
FUTURE EDUCATORS	21.25	.00	.00	.00	21.25		
HONORS SO. 1	.00	540.00	370.92	.00	169.08		
CLASSES AND CLUBS	122.75-	1,140.00	770.92	.00	246.33		
TRUST							
DONATIONS	4,372.32	.00	4,372.32	.00	.00		
FIELD TRIPS	2,404.29	21,013.50	19,744.56	.00	3,673.23		
FUND RAISING	.00	5,391.00	3,441.98	.00	1,949.02		
LIBRARY	3,655.03	11,746.51	9,083.74	.00	6,317.80		
LOST&DAMAGE TEXT	.00	1,235.94	1,235.94	.00	.00		
SPECIAL PURPOSE	1,415.44	8.49	1,680.22	2,356.17	2,099.88		
UNCLAIMED STALE-	40.00	.00	40.00	.00	.00		
UNITED WAY	.00	3,243.00	3,243.00	.00	.00		
BOOK FAIR	2,508.28	.00	2,508.28	.00	.00		
VANDALISM	134.28	.00	.00	.00	134.28		
DONATION TWO	3,152.68	.00	612.15	.00	2,540.53		
DONATION THREE	1,366.47	.00	.00	.00	1,366.47		
DONATION FOUR	.00	8,470.00	215.00	.00	8,255.00		
STUDENTS NEEDS/H	230.17	.00	.00	.00	230.17		
DONATIONS FIVE	1,000.00	.00	1,000.00	.00	.00		
DONATIONS 6	50.00	.00	.00	.00	50.00		
TEACHERS LEAD PR	1,023.50	.00	.00	.00	1,023.50		
TEACHERS LEAD PR	1,012.71	.00	.00	.00	1,012.71		
TRUST	22,365.17	51,108.44	47,177.19	2,356.17	28,652.59		
GENERAL							
GENERAL MISCELLA	9,230.54	3,704.72	16,236.94	.00	3,301.68-		
INTEREST	.00	337.97	.00	.00	337.97		
SCHOOL PICTURES	.00	12,741.70	8,029.36	2,356.17-	2,356.17		
DONATIONS	.00	1,250.00	.00	.00	1,250.00		
MEMORY BOOKS	.00	9,887.00	7,733.04	.00	2,153.96		
GENERAL	9,230.54	27,921.39	31,999.34	2,356.17-	2,796.42		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	260,530.35	260,530.35	.00	.00		
COMM SCHL-MATERI	.00	400.00	395.33	.00	4.67		
COMM SCHL-ACTIVI	1,572.25	2,453.00	2,257.02	.00	1,768.23		
PRE-K FEES	.00	70,380.00	70,380.00	.00	.00		
SUBSIDIZED CHILD	.00	14,590.60	14,590.60	.00	.00		
COMMUNITY SCHOOL	1,572.25	348,353.95	348,153.30	.00	1,772.90		
TOTAL	33,045.21	428,523.78	428,100.75	.00	33,468.24		
CHECKING	20,812.70	INVESTMENTS	.00	SBMMF	12,655.54	TOTAL	33,468.24
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10343 S. W. 124 Street, Miami, Florida 33176

Date School Established: 1971

Grades: PK-5

Principal During Audit Period: Ms. Patricia G. Santalo (Through June 2004; presently at Bowman F. Ashe Elementary School)

Current Principal: Mr. Bart D. Christie

Bookkeeper: Ms. Carolyn F. Puitinen

After School Care Program Manager: Ms. Nayra Bergert

After School Care Program Secretary: Ms. Debra Givens

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
<u>Checking Account:</u>			
Executive National Bank	--	0.05	\$ 9,547.13
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>15,545.31</u>
TOTAL			<u><u>\$ 25,092.44</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 2881 LEEWOOD ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	161.80	173.00	124.54	.00	210.26		
STUDENT COUNCIL	596.56	446.00	397.90	.00	644.66		
CLASSES AND CLUBS	758.36	619.00	522.44	.00	854.92		
TRUST							
AWARDS	583.85	1,687.50	1,800.61	.00	470.74		
DONATIONS	500.00	500.00	500.00	.00	500.00		
FIELD TRIPS	.00	8,648.50	8,336.25	.00	312.25		
LIBRARY	3,991.32	635.67	4,055.27	20.95	550.77		
LOST&DAMAGE TEXT	.00	141.16	141.16	.00	.00		
SPECIAL PURPOSE	2,294.72	.00	3,702.23	1,962.80	555.29		
UNCLAIMED STALE-	43.51	.00	39.01	20.95	25.45		
UNITED WAY	.00	2,566.16	2,566.16	.00	.00		
DONATION TWO	440.32	.00	.00	.00	440.32		
DONATION THREE	.00	1,000.00	.00	.00	1,000.00		
P.E. TRUST	.00	1,000.00	727.43	.00	272.57		
FIELD TRIPS 2	.00	46,612.00	46,612.00	.00	.00		
TRUST	7,853.72	62,790.99	68,480.12	1,962.80	4,127.39		
GENERAL							
GENERAL MISCELLA	14,761.85	1.00	587.48	.00	14,173.37		
INTEREST	.00	328.23	.00	.00	328.23		
SCHOOL PICTURES	.00	10,501.00	6,575.39	1,962.80	1,962.81		
TRAVEL	.00	.00	1,900.00	.00	1,900.00		
REPAIR & MAINTEN	.00	.00	1,790.79	.00	1,790.79		
DONATIONS	.00	311.23	.00	.00	311.23		
MEMORY BOOKS	.00	4,632.00	3,697.88	.00	934.12		
GENERAL	14,761.85	15,771.46	14,551.54	1,962.80	14,018.97		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	4,585.08	9,818.51	9,363.00	.00	5,040.59		
INSTRUCTIONAL MATE	4,585.08	9,818.51	9,363.00	.00	5,040.59		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	183,065.00	183,065.00	.00	.00		
COMM SCHL-ACTIVI	4,520.14	3,587.36	7,056.93	.00	1,050.57		
PRE-K FEES	.00	70,375.00	70,375.00	.00	.00		
SUBSIDIZED CHILD	.00	2,423.60	2,423.60	.00	.00		
COMMUNITY SCHOOL	4,520.14	259,450.96	262,920.53	.00	1,050.57		
TOTAL	32,479.15	348,450.92	355,837.63	.00	25,092.44		
CHECKING	9,547.13	INVESTMENTS	.00	SBMMF	15,545.31	TOTAL	25,092.44
		ACCOUNTS PAYABLE	.00		.00		

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

PROFILE OF THE SCHOOL

Address: 10990 S.W. 113 Place, Miami, Florida 33176

Date School Established: 1995

Grades: PK-5

Principal: Ms. Maria C. Cruz-Escobar

Bookkeeper: Ms. Joyce Maschinot

After School Care Program Manager: Ms. Awilda Moreta

After School Care Program Secretaries: Ms. Myleen Fernandez (Through July 2004)
 Ms. Kharla Wong

CASH AND/OR INVESTMENTS SUMMARY

	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:		
SunTrust Bank	0.10	\$ 15,650.86
Savings Account:		
SunTrust Bank	0.75	<u>22,880.28</u>
TOTAL		<u>\$ 38,531.14</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 V

SCHOOL - 2891 WILLIAM LEHMAN ELEMENT

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FIRST GRADE	.00	532.00	.00	.00	532.00		
FOURTH GRADE	185.45	1,144.10	1,093.76	.00	235.79		
CLASSES AND CLUBS	185.45	1,676.10	1,093.76	.00	767.79		
TRUST							
DONATIONS	1,728.87	.00	.00	.00	1,728.87		
FIELD TRIPS	1,235.15	23,051.35	23,915.25	12.50-	358.75		
LIBRARY	6,467.44	1,332.63	6,822.41	4,024.66	5,002.32		
LOST&DAMAGE TEXT	.00	200.91	200.91	.00	.00		
SPECIAL PURPOSE	1,179.22	2,532.00	1,577.81	2,655.47	4,788.88		
UNCLAIMED STALE-	.00	.00	.00	12.50	12.50		
UNITED WAY	.00	6,612.00	6,612.00	.00	.00		
BOOK FAIR	.00	14,301.39	10,276.73	4,024.66-	.00		
DONATION TWO	769.59	385.50	25.46	.00	1,129.63		
DONATIONS 6	9,534.89	4,168.17	7,204.68	.00	6,498.38		
P.A.C. TEST	146.18	.00	.00	.00	146.18		
TRUST	21,061.34	52,583.95	56,635.25	2,655.47	19,665.51		
GENERAL							
GENERAL MISCELLA	4,290.25	354.56	1,871.05	.00	2,773.76		
INTEREST	.00	261.76	.00	.00	261.76		
SCHOOL PICTURES	.00	14,250.00	8,939.06	2,655.47-	2,655.47		
MEMORY BOOKS	.00	8,158.00	8,931.33	.00	773.33-		
GENERAL	4,290.25	23,024.32	19,741.44	2,655.47-	4,917.66		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,487.16	26,769.15	28,999.36	.00	1,256.95		
INSTRUCTIONAL MATE	3,487.16	26,769.15	28,999.36	.00	1,256.95		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	248,371.99	248,371.99	.00	.00		
COMM SCHL-ACTIVI	19,249.50	5,128.00	12,454.27	.00	11,923.23		
PRE-K FEES	.00	71,472.00	71,472.00	.00	.00		
SUBSIDIZED CHILD	.00	20,827.40	20,827.40	.00	.00		
COMMUNITY SCHOOL	19,249.50	345,799.39	353,125.66	.00	11,923.23		
TOTAL	48,273.70	449,852.91	459,595.47	.00	38,531.14		
CHECKING	15,650.86	INVESTMENTS	22,880.28	SBMMF	.00	TOTAL	38,531.14
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 6639 S.W. 74 Street, Miami, Florida 33143

Date School Established: 1958

Grades: PK-5

Principals: Ms. Mirta R. Segredo (Through September 2003; presently at Palmetto Elementary School)
 Ms. Marisol Diaz

Bookkeeper: Ms. Louise Kelley

After School Care Program Manager: Mr. Enrique del Castillo

After School Care Program Secretary: Ms. Charlinne Garcia

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	--	\$ 9,075.07
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>24,338.14</u>
TOTAL			<u><u>\$ 33,413.21</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 3061 LUDLAM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
TRUST					
DONATIONS	109.00	101.00	109.00	.00	101.00
FIELD TRIPS	653.88	9,700.05	9,932.75	.00	421.18
LIBRARY	186.21	1,351.57	130.69	.00	1,407.09
LOST&DAMAGE TEXT	.00	37.76	37.76	.00	.00
SPECIAL PURPOSE	5,261.33	3,413.00	4,354.62	1,849.67	6,169.38
UNITED WAY	.00	440.05	440.05	.00	.00
DONATION TWO	114.40	.00	29.80	.00	84.60
TRUST	6,324.82	15,043.43	15,034.67	1,849.67	8,183.25
GENERAL					
GENERAL MISCELLA	10,217.58	15.00	2,433.94	.00	7,798.64
INTEREST	.00	484.30	.00	.00	484.30
SCHOOL PICTURES	.00	8,372.00	5,245.64	1,563.18-	1,563.18
VENDING MACHINES	.00	286.49	.00	286.49-	.00
DONATIONS	.00	526.04	.00	.00	526.04
GENERAL	10,217.58	9,683.83	7,679.58	1,849.67-	10,372.16
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,405.04	12,485.78	15,410.43	.00	6,480.39
INSTRUCTIONAL MATE	9,405.04	12,485.78	15,410.43	.00	6,480.39
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	150,320.95	150,320.95	.00	.00
COMM SCH CLASS F	.00	1,791.00	1,791.00	.00	.00
PRE-K EARLY INTE	.00	21,580.00	21,580.00	.00	.00
COMM SCHL-ACTIVI	7,134.11	2,938.60	1,695.30	.00	8,377.41
SUBSIDIZED CHILD	.00	27,385.80	27,385.80	.00	.00
COMMUNITY SCHOOL	7,134.11	204,016.35	202,773.05	.00	8,377.41
TOTAL	33,081.55	241,229.39	240,897.73	.00	33,413.21

CHECKING	9,075.07	INVESTMENTS	.00	SBMMF	24,338.14	TOTAL	33,413.21
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 14250 Boggs Drive, Richmond Heights, Florida 33176

Date School Established: 1957

Grades: PK-5

Principal: Ms. Pamela F. Brown

Bookkeeper: Ms. Linda Napier

Community School Manager: Ms. Karen Sikes

Community School Secretary: Ms. Efthemia Pappas

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	--	\$10,687.50
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>12,443.76</u>
TOTAL			<u><u>\$23,131.26</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 3101 FRANK CRAWFORD MARTIN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
FIFTH GRADE	530.29	5,136.00	5,666.00	.00	.29
MUSIC CLUB	280.90	.00	.00	.00	280.90
CLASSES AND CLUBS	811.19	5,136.00	5,666.00	.00	281.19
TRUST					
DONATIONS	450.00	210.12	210.12	.00	450.00
FIELD TRIPS	245.77	5,313.00	5,401.58	.00	157.19
LIBRARY	540.34	2,252.70	5,258.92	4,886.92	2,421.04
LOST&DAMAGE TEXT	.00	187.37	.00	.00	187.37
SCHOLARSHIP	500.00	.00	.00	.00	500.00
SPECIAL PURPOSE	2,851.73	30.00	5,241.08	4,714.54	2,355.19
UNITED WAY	.00	3,517.50	3,517.50	.00	.00
BOOK FAIR	2,890.42	10,250.68	8,239.23	4,886.92	14.95
PAPERBACKS - 1	264.14	637.50	605.57	.00	296.07
SCHOLARSHIP SAT	833.00	909.59	1,742.59	.00	.00
MUSIC	149.70	.00	.00	.00	149.70
VANDALISM	.00	.00	300.00	300.00	.00
SCHOOL SPECIAL P	2,898.93	4,328.05	1,650.00	.00	5,576.98
FIELD TRIPS 2	418.11	.00	.00	.00	418.11
TRUST	12,042.14	27,636.51	32,166.59	5,014.54	12,526.60
GENERAL					
GENERAL MISCELLA	3,330.00	30.00	2,766.92	.00	593.08
INTEREST	.00	246.61	.00	.00	246.61
SCHOOL PICTURES	.00	10,335.00	6,153.36	3,673.64	508.00
VENDING MACHINES	.00	1,040.90	.00	1,040.90	.00
DONATIONS	.00	17,179.83	16,671.33	300.00	208.50
MEMORY BOOKS	.00	5,052.00	5,049.82	.00	2.18
GENERAL	3,330.00	33,884.34	30,641.43	5,014.54	1,558.37
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	5,000.00	11,983.04	11,983.04	.00	5,000.00
INSTRUCTIONAL MATE	5,000.00	11,983.04	11,983.04	.00	5,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	180,025.12	180,025.12	.00	.00
COMM SCHL-ACTIVI	2,009.37	2,709.70	953.97	.00	3,765.10
PRE-K FEES	.00	65,818.00	65,818.00	.00	.00
SUBSIDIZED CHILD	.00	28,214.20	28,214.20	.00	.00
COMMUNITY SCHOOL	2,009.37	276,767.02	275,011.29	.00	3,765.10
TOTAL	23,192.70	355,406.91	355,468.35	.00	23,131.26

CHECKING	10,687.50	INVESTMENTS	.00	SBMMF	12,443.76	TOTAL	23,131.26
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 12345 S.W. 18 Terrace, Miami, Florida 33175

Date School Established: 1996

Grades: PK-5

Principal: Mr. John A. Lengomin

Bookkeeper: Ms. Teresita Rodriguez

After School Care Program Manager: Ms. Jackie Olaniel

After School Care Program Secretary: Ms. Hortencia Gonzalez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
<u>Checking Account:</u>			
Wachovia Bank, N.A.	--	0.10	\$ 4,917.44
<u>Investment:</u>			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>34,977.03</u>
TOTAL			<u><u>\$ 39,894.47</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 V

SCHOOL - 3111 WESLEY MATTHEWS ELEMEN

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
TRUST						
DONATIONS	16.12	.00	.00	.00	16.12	
FIELD TRIPS	2,010.61	14,545.20	16,551.16	.00	4.65	
LIBRARY	4,048.38	504.85	2,166.39	.00	2,386.84	
LOST&DAMAGE TEXT	22.82	.00	.00	.00	22.82	
SPECIAL PURPOSE	7,948.52	.00	5,013.64	6,107.67	9,042.55	
UNCLAIMED STALE-	.00	.00	141.81	141.81	.00	
UNITED WAY	.00	1,615.25	1,615.25	.00	.00	
MUSIC	95.73	.00	.00	.00	95.73	
DONATIONS 6	1.20	.00	.00	.00	1.20	
OTHER SCHOOLS OB	9,486.00	10,676.00	170.00	9,486.00-	10,506.00	
TRUST	23,629.38	27,341.30	25,658.25	3,236.52-	22,075.91	
GENERAL						
GENERAL MISCELLA	12,376.31	98.27	3,699.24	.00	8,775.34	
INTEREST	.00	907.12	.00	.00	907.12	
SCHOOL PICTURES	.00	16,338.00	10,230.33	6,107.67-	.00	
TRAVEL	.00	.00	1,992.88	.00	1,992.88-	
REPAIR & MAINTEN	.00	.00	2,075.81	.00	2,075.81-	
OFFICE SUPPLY	.00	.00	541.24	.00	541.24-	
DONATIONS	.00	355.76	183.45	.00	172.31	
GENERAL	12,376.31	17,699.15	18,722.95	6,107.67-	5,244.84	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	7,393.84	7,252.78	6,592.43	.00	8,054.19	
INSTRUCTIONAL MATE	7,393.84	7,252.78	6,592.43	.00	8,054.19	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	306,351.80	306,209.99	141.81-	.00	
COMM SCH CLASS F	.00	13,838.00	13,838.00	.00	.00	
COMM SCHL-ACTIVI	10,739.82	8,752.00	14,972.29	.00	4,519.53	
PRE-K FEES	.00	197,529.00	207,015.00	9,486.00	.00	
SUBSIDIZED CHILD	.00	57,901.40	57,901.40	.00	.00	
COMMUNITY SCHOOL	10,739.82	584,372.20	599,936.68	9,344.19	4,519.53	
TOTAL	54,139.35	636,665.43	650,910.31	.00	39,894.47	
CHECKING	4,917.44	INVESTMENTS	.00 SBMMF	34,977.03	TOTAL	39,894.47
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 18050 Homestead Avenue, Perrine, Florida 33157

Date School Established: 1952

Grades: PK- 5

Principals: Ms. Yvonne Hinson (Through January 2004; retired)
 Mr. Jimmie L. Brown, Jr.

Bookkeeper: Ms. JoAnn Knefely

After School Care Program Managers: Ms. Wanda Mitchell (Through July 2003)
 Ms. Evelyn Johnson

After School Care Program Secretary: Ms. Katera Durham

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Bank of America, N. A.	--	0.10	\$ 4,472.39
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,812.34</u>
TOTAL			<u><u>\$ 11,284.73</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 V

SCHOOL - 3541 ROBERT RUSSA MOTON ELE

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
SPANISH CLUB	574.50	.00	.00	.00	574.50
MAGNET 1	.03	.00	.00	.00	.03
SECOND GRADE	351.70	.00	.00	.00	351.70
FOURTH GRADE	231.13	17,606.00	17,854.19	.00	17.06-
SIXTH GRADE	11.47-	.00	.00	.00	11.47-
CLASSES AND CLUBS	1,145.89	17,606.00	17,854.19	.00	897.70
TRUST					
FIELD TRIPS	2,245.06	21,836.25	22,301.00	.00	1,780.31
LIBRARY	1,672.61	2,472.56	3,141.16	.00	1,004.01
LOST&DAMAGE TEXT	378.39	.00	.00	.00	378.39
SPECIAL PURPOSE	503.42	772.92	2,200.68	1,170.00	245.66
STUDENT UNIFORM	146.02	.00	.00	.00	146.02
UNCLAIMED STATE-	169.00	.00	169.00	.00	.00
UNITED WAY	.00	1,420.00	1,420.00	.00	.00
GRANTS 1	902.07	.00	540.30	.00	361.77
FIELD TRIPS 2	168.95	.00	.00	.00	168.95
FIELD TRIPS 3	35.00	.00	.00	.00	35.00
GRANTS II	25.00-	.00	.00	.00	25.00-
TRUST	6,195.52	26,501.73	29,772.14	1,170.00	4,095.11
GENERAL					
GENERAL MISCELLA	2,428.25	346.00	1,196.20	.00	1,578.05
INTEREST	.00	157.27	26.30	.00	130.97
SCHOOL PICTURES	.00	4,157.00	2,640.15	1,516.85-	.00
VENDING MACHINES	.00	239.75	.00	.00	239.75
TRAVEL	.00	.00	494.00	.00	494.00-
DONATIONS	.00	241.80	.00	346.85	588.65
GENERAL	2,428.25	5,141.82	4,356.65	1,170.00-	2,043.42
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	4,362.48	14,074.34	15,631.53	.00	2,805.29
INSTRUCTIONAL MATE	4,362.48	14,074.34	15,631.53	.00	2,805.29
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	47,454.50	47,454.50	.00	.00
COMM SCHL-ACTIVI	878.32	1,405.00	839.31	.80-	1,443.21
SUBSIDIZED CHILD	.00	68,999.20	69,000.00	.80	.00
COMMUNITY SCHOOL	878.32	117,858.70	117,293.81	.00	1,443.21
TOTAL	15,010.46	181,182.59	184,908.32	.00	11,284.73

CHECKING 4,472.39 INVESTMENTS .00 SBMMF 6,812.34 TOTAL 11,284.73
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 12401 S. W. 74 Avenue, Pinecrest, Florida 33156

Date School Established: 1957

Grades: PK-5

Principals: Ms. Joanne Stearns (Through July 2003; retired)
 Ms. Mirta R. Segredo

Bookkeeper: Ms. Theresa Bacso

After School Care Program Manager: Ms. Debra Potter

After School Care Program Secretary: Ms. Yvonne Kowlessar

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SOFISA Bank of Florida	--	0.45	\$ 8,749.92
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>6,739.84</u>
TOTAL			<u><u>\$ 15,489.76</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 V

SCHOOL - 4221 PALMETTO ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	7,089.43	95,295.21	101,850.79	.00	533.85		
FIELD TRIPS	2,038.01	86,238.75	85,609.19	.00	2,667.57		
LIBRARY	550.15	900.16	882.38	.00	567.93		
SPECIAL PURPOSE	1,715.15	4,249.00	6,172.11	3,377.96	3,170.00		
UNITED WAY	.00	3,075.91	3,075.91	.00	.00		
DONATION TWO	2,000.00	.00	1,995.16	4.84-	.00		
DONATION THREE	1,060.29	376.56	1,016.82	420.03-	.00		
GRANTS 1	1,591.89	5,000.00	5,677.81	.00	914.08		
SCHOOL SPECIAL P	75.75	104.00	67.59	112.16-	.00		
OTHER SCHOOLS OB	1,530.00	2,120.00	.00	1,700.00-	1,950.00		
TRUST	17,650.67	197,359.59	206,347.76	1,140.93	9,803.43		
GENERAL							
GENERAL MISCELLA	591.66	3,233.50	3,694.14	537.03	668.05		
INTEREST	.00	199.89	.00	.00	199.89		
SCHOOL PICTURES	.00	9,066.00	5,688.04	3,377.96-	.00		
RECYCLING COMMIS	.00	743.25	708.15	.00	35.10		
GENERAL	591.66	13,242.64	10,090.33	2,840.93-	903.04		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,168.96	7,916.93	6,467.94	.00	2,617.95		
INSTRUCTIONAL MATE	1,168.96	7,916.93	6,467.94	.00	2,617.95		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	142,217.00	142,217.00	.00	.00		
COMM SCH CLASS F	.00	1,480.00	1,480.00	.00	.00		
COMM SCHL-ACTIVI	28.35	2,151.00	14.01	.00	2,165.34		
PRE-K FEES	.00	66,079.00	67,779.00	1,700.00	.00		
SUBSIDIZED CHILD	.00	9,520.40	9,520.40	.00	.00		
COMMUNITY SCHOOL	28.35	221,447.40	221,010.41	1,700.00	2,165.34		
TOTAL	19,439.64	439,966.56	443,916.44	.00	15,489.76		
CHECKING	8,749.92	INVESTMENTS	.00	SBMMF	6,739.84	TOTAL	15,489.76
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 8851 S. W. 168 Street, Perrine, Florida 33157

Date School Established: 1924

Grades: PK-5

Principal: Ms. Rosemary W. Fuller

Bookkeepers: Ms. Maria R. Camacho (Through July 2004)
 Ms. Barbara Hogan

After School Care Program Manager: Ms. Carmela St. Aubin

After School Care Program Secretary: Ms. Almeta Saunders

CASH AND/OR INVESTMENTS SUMMARY

	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:		
SOFISA Bank of Florida	0.41	\$ 6,835.56
Savings Account:		
SOFISA Bank of Florida	0.75	<u>11,286.12</u>
TOTAL		<u><u>\$ 18,121.68</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 V

SCHOOL - 4381 PERRINE ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS FUTURE EDUCATORS	278.93	.00	31.81	.00	247.12		
CLASSES AND CLUBS	278.93	.00	31.81	.00	247.12		
TRUST							
DONATIONS	2,993.31	.00	2,992.63	.68-	.00		
FIELD TRIPS	835.07	2,918.74	3,241.25	512.56-	.00		
LIBRARY	2,019.87	3,134.26	1,336.24	.00	3,817.89		
SPECIAL EVENTS	312.05	.00	.00	.00	312.05		
SPECIAL PURPOSE	2,041.12	250.00	3,159.78	1,046.69	178.03		
UNITED WAY	.00	750.00	750.00	.00	.00		
MUSIC	10.86	.00	10.86	.00	.00		
DONATION TWO	.00	2,866.00	517.00	.00	2,349.00		
DONATION THREE	.00	2,366.00	1,428.73	.00	937.27		
DONATION FOUR	53.18	.00	.00	53.18-	.00		
GRANTS I	3.50	.00	.00	3.50-	.00		
GRANTS II	2.50	.00	.00	2.50-	.00		
TRUST	8,271.46	12,285.00	13,436.49	474.27	7,594.24		
GENERAL							
GENERAL MISCELLA	7,636.17	2.00	1,431.26	572.42	6,779.33		
INTEREST	.00	190.29	.00	.00	190.29		
SCHOOL PICTURES	.00	5,573.00	3,495.62	1,046.69-	1,030.69		
DONATIONS	.00	607.19	.00	.00	607.19		
GENERAL	7,636.17	6,372.48	4,926.88	474.27-	8,607.50		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	1,949.87	14,885.31	15,162.36	.00	1,672.82		
INSTRUCTIONAL MATE	1,949.87	14,885.31	15,162.36	.00	1,672.82		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	110,409.00	110,409.00	.00	.00		
SUBSIDIZED CHILD	.00	29,067.60	29,067.60	.00	.00		
COMMUNITY SCHOOL	.00	139,476.60	139,476.60	.00	.00		
TOTAL	18,136.43	173,019.39	173,034.14	.00	18,121.68		
CHECKING	6,835.56	INVESTMENTS	11,286.12	SBMMF	.00	TOTAL	18,121.68
			ACCOUNTS PAYABLE		.00		

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

PROFILE OF THE SCHOOL

Address: 10250 S. W. 57 Avenue, Pinecrest, Florida 33156

Date School Established: 1956

Grades: PK-5

Principal: Ms. Valerie H. Swanson

Bookkeepers: Ms. Laura Allbright (Through June 2004)
 Ms. Jonnie Gail Piretra

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	0.25	\$ 4,208.70
Investment:			
M-DCPS Money Market Pool Fund	Open-end	1.86	<u>10,224.79</u>
TOTAL			<u>\$ 14,433.49</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 4421 PINECREST ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS STUDENT COUNCIL	927.40	842.69	527.11	.00	1,242.98	
CLASSES AND CLUBS	927.40	842.69	527.11	.00	1,242.98	
TRUST						
DONATIONS	7,176.75	316.92	2,208.30	.00	5,285.37	
FIELD TRIPS	2,865.27	17,157.29	19,872.22	.00	150.34	
LIBRARY	1,392.00	8,693.00	9,726.75	.00	358.25	
LOST&DAMAGE TEXT	.00	258.70	258.70	.00	.00	
SPECIAL PURPOSE	2,514.75	.00	768.44	.00	1,746.31	
UNITED WAY	.00	3,871.59	3,871.59	.00	.00	
DONATION TWO	2.54	.00	2.54	.00	.00	
TRUST	13,951.31	30,297.50	36,708.54	.00	7,540.27	
GENERAL						
GENERAL MISCELLA	8,739.03	143.60	11,159.36	.00	2,276.73-	
INTEREST	.00	321.61	.00	.00	321.61	
SCHOOL PICTURES	.00	8,822.00	5,500.91	.00	3,321.09	
DONATIONS	.00	6,309.03	2,024.76	.00	4,284.27	
GENERAL	8,739.03	15,596.24	18,685.03	.00	5,650.24	
COMMUNITY SCHOOL						
COMM SCHL-FUND R	1.08	.00	1.08	.00	.00	
PRE-K FEES	.00	68,115.00	68,115.00	.00	.00	
COMMUNITY SCHOOL	1.08	68,115.00	68,116.08	.00	.00	
TOTAL	23,618.82	114,851.43	124,036.76	.00	14,433.49	
CHECKING	4,208.70	INVESTMENTS	.00 SBMMF	10,224.79	TOTAL	14,433.49
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 13047 S. W. 47 Street, Miami, Florida 33175

Date School Established: 1973

Grades: K-5

Principal: Dr. Sandra J. Zampino

Bookkeeper: Ms. Vanessa Alza

After School Care Program Managers: Ms. Kay Villar (Through June 2004)
 Ms. Isel Ares
 Ms. Carmen Luaces

After School Care Program Secretary: Ms. Patricia Payano

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 2,706.87
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>28,991.63</u>
TOTAL			<u>\$ 31,698.50</u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 4741 ROYAL GREEN ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
GIFTED	.00	200.00	200.00	.00	.00		
SAFETY PATROL	138.43	.00	17.82	.00	120.61		
THIRD GRADE	81.70	.00	.00	81.70-	.00		
FOURTH GRADE	136.16	.00	.00	136.16-	.00		
FIFTH GRADE	221.85	.00	.00	221.85-	.00		
MUSIC CLUB	.00	207.50	255.70	48.20	.00		
ESE - 3	217.83	.00	74.00	.00	143.83		
CLASSES AND CLUBS	795.97	407.50	547.52	391.51-	264.44		
TRUST							
DONATIONS	2,918.92	492.05	1,827.53	.00	1,583.44		
FIELD TRIPS	813.00	10,684.67	11,369.75	127.92-	.00		
LIBRARY	850.57	3,409.91	696.88	.00	3,563.60		
LOST&DAMAGE TEXT	32.00	.00	32.00	.00	.00		
SPECIAL PURPOSE	2,614.67	.00	4,784.58	4,220.19	2,050.28		
UNCLAIMED STALE-	10.90	.00	10.90	4.80	4.80		
UNITED WAY	.00	1,352.40	1,352.40	.00	.00		
MUSIC	48.20	.00	.00	48.20-	.00		
HURRICANE DONATI	213.79	.00	.00	.00	213.79		
DONATION TWO	13,288.00	2,427.00	4,005.03	6,827.00-	4,882.97		
TRUST	20,790.05	18,366.03	24,079.07	2,778.13-	12,298.88		
GENERAL							
GENERAL MISCELLA	10,728.51	18.00	6,913.39	567.63	4,400.75		
INTEREST	.00	444.49	.00	.00	444.49		
SCHOOL PICTURES	.00	11,364.00	7,143.81	4,220.19-	.00		
REPAIR & MAINTEN	.00	.00	530.50	.00	530.50-		
EQUIPMENT	.00	156.02	6,827.00	6,827.00	156.02		
DONATIONS	.00	816.55	.00	.00	816.55		
GENERAL	10,728.51	12,799.06	21,414.70	3,174.44	5,287.31		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	8,792.80	1,207.20	812.49	.00	9,187.51		
INSTRUCTIONAL MATE	8,792.80	1,207.20	812.49	.00	9,187.51		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	143,837.10	143,832.30	4.80-	.00		
COMM SCHL-ACTIVI	3,890.67	1,880.00	1,110.31	.00	4,660.36		
SUBSIDIZED CHILD	.00	23,104.24	23,104.24	.00	.00		
COMMUNITY SCHOOL	3,890.67	168,821.34	168,046.85	4.80-	4,660.36		
TOTAL	44,998.00	201,601.13	214,900.63	.00	31,698.50		
CHECKING	2,706.87	INVESTMENTS	.00	SBMMF	28,991.63	TOTAL	31,698.50
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4200 S. W. 112 Court, Miami, Florida 33165

Date School Established: 1957

Grades: PK - 5

Principal: Ms. Ana G. Driggs

Bookkeeper: Ms. Marigloria C. Simon

After School Care Program Manager: Ms. Neyda Raola

After School Care Program Secretaries: Mr. Richard Martinez (Through March 2004)
 Ms. Elsa Whitt
 Ms. Tatiana Vega

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 2,728.47
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,484.80</u>
TOTAL			<u><u>\$ 14,213.27</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 4761 ROYAL PALM ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	.00	110.00	108.47	.00	1.53		
FIELD TRIPS	241.10	7,600.85	7,248.55	.00	593.40		
LIBRARY	846.94	617.80	1,815.98	2,635.03	2,283.79		
LOST&DAMAGE TEXT	.00	21.75	21.75	.00	.00		
SPECIAL PURPOSE	3,182.41	.00	1,941.30	1,021.12	2,262.23		
UNCLAIMED STALE-	.00	.00	.00	2.84	2.84		
UNITED WAY	.00	652.62	652.62	.00	.00		
BOOK FAIR	.00	10,645.09	8,010.06	2,635.03-	.00		
PAPERBACKS - 1	8.92	120.00	125.50	.00	3.42		
VANDALISM	.00	1.75	.00	.00	1.75		
GRANTS 1	.00	250.00	250.00	.00	.00		
TRUST	4,279.37	20,019.86	20,174.23	1,023.96	5,148.96		
GENERAL							
GENERAL MISCELLA	5,012.98	145.43	2,455.46	.00	2,702.95		
INTEREST	.00	280.00	.00	.00	280.00		
SCHOOL PICTURES	.00	5,463.00	3,420.75	1,021.12-	1,021.13		
TRAVEL	.00	.00	1,933.50	.00	1,933.50-		
DONATIONS	.00	345.20	.00	.00	345.20		
MEMORY BOOKS	.00	4,260.00	3,167.50	.00	1,092.50		
GENERAL	5,012.98	10,493.63	10,977.21	1,021.12-	3,508.28		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	5,000.00	4,389.05	4,389.05	.00	5,000.00		
INSTRUCTIONAL MATE	5,000.00	4,389.05	4,389.05	.00	5,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	151,079.70	151,076.86	2.84-	.00		
COMM SCH CLASS F	.00	20,974.00	20,974.00	.00	.00		
COMM SCHL-ACTIVI	1,139.03	567.50	1,150.50	.00	556.03		
SUBSIDIZED CHILD	.00	23,554.20	23,554.20	.00	.00		
COMMUNITY SCHOOL	1,139.03	196,175.40	196,755.56	2.84-	556.03		
TOTAL	15,431.38	231,077.94	232,296.05	.00	14,213.27		
CHECKING	2,728.47	INVESTMENTS	.00	SBMMF	11,484.80	TOTAL	14,213.27
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 6800 S. W. 60 Street, South Miami, Florida 33143

Date School Established: 1952

Grades: PK-5

Principal: Ms. Marcia G. Pennington

Bookkeeper: Ms. Mary Chaponis

After School Care Program Managers: Mr. Karl Williams (Through September 2003)
 Ms. Mirta Lopez

After School Care Program Secretaries: Ms. Ayda Pinales (Through March 2004)
 Mr. Nilson Hernandez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
First National Bank of South Miami	--	--	\$ 5,043.93
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>21,145.90</u>
TOTAL			<u><u>\$ 26,189.83</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 5241 SOUTH MIAMI ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
TRUST							
DONATIONS	.00	1,000.00	1,000.00	.00	.00		
FIELD TRIPS	105.04	2,027.57	2,077.20	11.25-	44.16		
LIBRARY	1,687.85	403.50	2,506.22	1,602.15	1,187.28		
LOST&DAMAGE TEXT	.00	111.87	111.87	.00	.00		
NON-RESIDENT TUI	.00	150.00	150.00	.00	.00		
SPECIAL PURPOSE	4,745.35	2,212.70	2,548.81	3,169.80	7,579.04		
UNCLAIMED STALE-	.00	.00	.00	11.25	11.25		
UNITED WAY	.00	1,684.28	1,684.28	.00	.00		
BOOK FAIR	.00	5,714.33	4,112.18	1,602.15-	.00		
VANDALISM	.00	1,409.99	.00	1,409.99-	.00		
DONATION TWO	3,007.50	.00	610.00	.00	2,397.50		
DONATION THREE	390.42	1,000.00	.00	.00	1,390.42		
GRANTS 1	.00	660.00	659.90	.10-	.00		
FIELD TRIPS 2	.00	14,698.00	14,698.00	.00	.00		
TRUST	9,936.16	31,072.24	30,158.46	1,759.71	12,609.65		
GENERAL							
GENERAL MISCELLA	5,200.74	81.00	1,405.89	1,529.91-	2,345.94		
INTEREST	.00	319.98	.00	.00	319.98		
SCHOOL PICTURES	.00	8,265.00	5,095.20	3,169.80-	.00		
EQUIPMENT	.00	.00	2,940.00	2,940.00	.00		
DONATIONS	.00	1,585.16	.00	.00	1,585.16		
GENERAL	5,200.74	10,251.14	9,441.09	1,759.71-	4,251.08		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,776.23	36,754.71	31,836.25	.00	8,694.69		
INSTRUCTIONAL MATE	3,776.23	36,754.71	31,836.25	.00	8,694.69		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	146,417.70	146,417.70	.00	.00		
COMM SCH CLASS F	.00	1,712.00	1,712.00	.00	.00		
COMM SCHL-ACTIVI	249.32	2,304.00	1,918.91	.00	634.41		
PRE-K FEES	.00	23,370.00	23,370.00	.00	.00		
SUBSIDIZED CHILD	.00	26,811.20	26,811.20	.00	.00		
COMMUNITY SCHOOL	249.32	200,614.90	200,229.81	.00	634.41		
TOTAL	19,162.45	278,692.99	271,665.61	.00	26,189.83		
CHECKING	5,043.93	INVESTMENTS	.00	SBMMF	21,145.90	TOTAL	26,189.83
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 10235 S.W. 84 Street, Miami, Florida 33173

Date School Established: 1971

Grades: PK-5

Principal: Dr. Judith D. Anton

Bookkeepers: Ms. Deborah Price (Through July 2003)
 Ms. Susana Aguilera

After School Care Program Managers: Ms. Sandra R. Scott (Through June 2004)
 Ms. Kara Zelenak

After School Care Program Secretary: Ms. Shaira H. Daniel

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Executive National Bank	--	0.05	\$ 11,797.27
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>11,771.55</u>
TOTAL			<u><u>\$ 23,568.82</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 5421 SUNSET PARK ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
ART CLUB	374.00	244.00	182.54	.00	435.46
ECOLOGY CLUB	748.58	622.80	536.25	.00	835.13
CLASSES AND CLUBS	1,122.58	866.80	718.79	.00	1,270.59
TRUST					
DONATIONS	2,924.14	.00	.00	.00	2,924.14
FIELD TRIPS	144.53	862.00	911.00	.00	95.53
LIBRARY	1,946.04	393.69	1,357.20	.00	982.53
LOST&DAMAGE TEXT	.00	140.05	140.05	.00	.00
SALES TAX	.00	.00	16.63	16.63	.00
SPECIAL PURPOSE	2,498.48	.00	2,465.21	1,166.25	1,199.52
UNITED WAY	.00	3,121.60	3,121.60	.00	.00
MUSIC	495.00	211.50	237.60	16.63-	452.27
GRANTS 1	500.00	544.38	678.35	.00	366.03
TRUST	8,508.19	5,273.22	8,927.64	1,166.25	6,020.02
GENERAL					
GENERAL MISCELLA	6,261.47	501.75	2,388.96	.00	4,374.26
CASH OVER & SHOR	.00	.04	.00	.00	.04
INTEREST	.00	247.64	.00	.00	247.64
SCHOOL PICTURES	.00	7,594.00	4,718.62	863.70-	2,011.68
VENDING MACHINES	.00	302.55	.00	302.55-	.00
GENERAL	6,261.47	8,645.98	7,107.58	1,166.25-	6,633.62
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	7,000.00	5,334.65	5,334.65	.00	7,000.00
INSTRUCTIONAL MATE	7,000.00	5,334.65	5,334.65	.00	7,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	184,883.00	185,123.00	240.00	.00
COMM SCHL-ACTIVI	3,771.04	1,746.00	2,632.45	240.00-	2,644.59
PRE-K FEES	.00	38,287.00	38,287.00	.00	.00
SUBSIDIZED CHILD	.00	18,076.80	18,076.80	.00	.00
COMMUNITY SCHOOL	3,771.04	242,992.80	244,119.25	.00	2,644.59
TOTAL	26,663.28	263,113.45	266,207.91	.00	23,568.82

CHECKING 11,797.27 INVESTMENTS .00 SBMMF 11,771.55 TOTAL 23,568.82
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 5901 S. W. 16 Street, Miami, Florida 33155

Date School Established: 1943

Grades: PK-5

Principal: Ms. Milagros Hernandez

Bookkeeper: Ms. Maria Di Palma

Community School Program Manager: Ms. Ann M. Losada

Community School Secretaries: Ms. Silvia C. Cremati (Through June 2004)
 Ms. Acela Cotilla

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Wachovia Bank, N. A.	--	0.10	\$ 4,760.84
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>32,013.38</u>
TOTAL			<u><u>\$ 36,774.22</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

ACCESS CENTER V

SCHOOL - 5441 SYLVANIA HEIGHTS ELEME

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE		
CLASSES AND CLUBS							
FUTURE EDUCATORS	1,142.37	.00	.00	.00	1,142.37		
SAFETY PATROL	577.42	.00	.00	.00	577.42		
CLASSES AND CLUBS	1,719.79	.00	.00	.00	1,719.79		
TRUST							
DONATIONS	5.49	.00	.00	5.49-	.00		
FIELD TRIPS	3,786.00	11,914.00	13,116.25	.00	2,583.75		
LIBRARY	301.77	955.52	19.98	.00	1,237.31		
SPECIAL PURPOSE	210.11	.00	1,239.95	1,043.93	14.09		
UNITED WAY	.00	2,450.44	2,450.44	.00	.00		
SCIENCE BOARD	789.52	1,127.00	1,498.00	.00	418.52		
HURRICANE DONATI	462.50	.00	.00	.00	462.50		
DONATION THREE	80.30	.00	.00	80.30-	.00		
STUDENTS NEEDS/H	184.96	.00	184.96	.00	.00		
GRANTS 1	.00	2,500.00	592.33	1,801.00-	106.67		
TRUST	5,820.65	18,946.96	19,101.91	842.86-	4,822.84		
GENERAL							
GENERAL MISCELLA	19,268.99	.06	6,167.25	85.79	13,187.59		
INTEREST	.00	753.16	.00	.00	753.16		
SCHOOL PICTURES	.00	6,082.00	3,542.15	1,043.93-	1,495.92		
REPAIR & MAINTEN	.00	.00	451.54	.00	451.54-		
EQUIPMENT	.00	.00	2,040.00	1,801.00	239.00-		
DONATIONS	.00	1,250.00	.00	.00	1,250.00		
MEMORY BOOKS	.00	2,310.00	2,200.00	.00	110.00		
RECYCLING COMMIS	.00	433.50	.00	.00	433.50		
GENERAL	19,268.99	10,828.72	14,400.94	842.86	16,539.63		
INSTRUCTIONAL MATERI							
FUND-9 INST. MAT	3,301.98	8,157.94	3,459.92	.00	8,000.00		
INSTRUCTIONAL MATE	3,301.98	8,157.94	3,459.92	.00	8,000.00		
COMMUNITY SCHOOL							
BEFORE/AFTER SCH	.00	149,907.60	149,907.60	.00	.00		
COMM SCH CLASS F	.00	11,545.00	11,545.00	.00	.00		
COMM SCHL-ACTIVI	10,859.90	1,847.02	7,014.96	.00	5,691.96		
SUBSIDIZED CHILD	.00	28,917.40	28,917.40	.00	.00		
COMMUNITY SCHOOL	10,859.90	192,217.02	197,384.96	.00	5,691.96		
TOTAL	40,971.31	230,150.64	234,347.73	.00	36,774.22		
CHECKING	4,760.84	INVESTMENTS	.00	SBBMF	32,013.38	TOTAL	36,774.22
			ACCOUNTS PAYABLE	.00			

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

PROFILE OF THE SCHOOL

Address: 4545 S. W. 104 Avenue, Miami, Florida 33165

Date School Established: 1955

Grades: PK-5

Principal: Dr. Viola E. Irons

Bookkeeper: Ms. Maria V. Gonzalez

After School Care Program Manager: Ms. Ruth Carpenter

After School Care Program Secretary: Ms. Esther Ferrin

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 12,103.14
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	7,881.25
TOTAL			<u><u>\$ 19,984.39</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 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 V

SCHOOL - 5521 TROPICAL ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSE- MENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
STUDENT GOVERNME	43.00	.00	.00	43.00-	.00
GIFTED	13.92	.00	.00	13.92-	.00
FUTURE EDUCATORS	2.52	.00	.00	2.52-	.00
COMPUTER KIDS	21.38	.00	.00	21.38-	.00
STUDENT COUNCIL	140.00	.00	140.00	.00	.00
SAFETY PATROL	49.17	.00	.00	49.17-	.00
FIFTH GRADE	5.63	.00	.00	5.63-	.00
SIXTH GRADE	989.15	.00	.00	989.15-	.00
AWARDS	35.98	.00	35.98	.00	.00
CLASSES AND CLUBS	1,300.75	.00	175.98	1,124.77-	.00
TRUST					
AWARDS	6.44	.00	6.44	.00	.00
DONATIONS	124.39	.00	124.39	.00	.00
FIELD TRIPS	243.03	2,835.75	2,826.24	252.54-	.00
LIBRARY	1,015.52	11,395.26	10,657.85	.00	1,752.93
SPECIAL EVENTS	480.20	.00	.00	.00	480.20
SPECIAL PURPOSE	3,257.48	400.00	3,729.18	3,498.57	3,426.87
UNITED WAY	.00	334.00	334.00	.00	.00
VANDALISM	365.51	.00	.00	.00	365.51
HERITAGE	161.30	.00	.00	.00	161.30
DONATION TWO	130.82	.00	.00	130.82-	.00
DONATION THREE	4.64	.00	.00	4.64-	.00
DONATIONS FIVE	.00	500.00	.00	.00	500.00
FIELD TRIPS 2	.17	1,114.00	1,104.50	9.67-	.00
FIELD TRIPS 3	104.50-	30.00	104.50-	30.00-	.00
TRUST	5,685.00	16,609.01	18,678.10	3,070.90	6,686.81
GENERAL					
GENERAL MISCELLA	2,884.15	50.22	2,411.69	1,552.44	2,075.12
INTEREST	.00	178.65	.00	.00	178.65
SCHOOL PICTURES	.00	6,084.00	3,833.53	2,250.47-	.00
VENDING MACHINES	.00	1,248.10	.00	1,248.10-	.00
DONATIONS	.00	216.00	.00	.00	216.00
MEMORY BOOKS	.00	2,680.00	2,312.50	.00	367.50
GENERAL	2,884.15	10,456.97	8,557.72	1,946.13-	2,837.27
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	10,000.00	37,389.95	37,389.95	.00	10,000.00
INSTRUCTIONAL MATE	10,000.00	37,389.95	37,389.95	.00	10,000.00
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	81,512.85	81,512.85	.00	.00
COMM SCHL-ACTIVI	511.71	97.50	148.90	.00	460.31
PRE-K FEES	.00	22,822.00	22,822.00	.00	.00
SUBSIDIZED CHILD	.00	12,296.40	12,296.40	.00	.00
COMMUNITY SCHOOL	511.71	116,728.75	116,780.15	.00	460.31
TOTAL	20,381.61	181,184.68	181,581.90	.00	19,984.39

CHECKING 12,103.14 INVESTMENTS .00 SBMMF 7,881.25 TOTAL 19,984.39
 ACCOUNTS PAYABLE .00

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

PROFILE OF THE SCHOOL

Address: 12265 S. W. 34 Street, Miami, Florida 33175

Date School Established: 1963

Grades: PK-5

Principal: Ms. Maria D. Chappotin

Bookkeeper: Ms. Olga Alonso

After School Care Program Managers: Mr. Robert Morales (Through August 2004)
 Ms. Olga Alonso
 Ms. Annette Desormey

After School Care Program Secretaries: Ms. Dina Bonacossa (Through September 2004)
 Ms. Sandra Lopez

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
SunTrust Bank	--	0.10	\$ 4,239.29
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>2,392.30</u>
TOTAL			<u><u>\$ 6,631.59</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 V

SCHOOL - 5641 VILLAGE GREEN ELEMENTA

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE	
CLASSES AND CLUBS						
FUTURE EDUCATORS	225.96	218.75	202.57	.00	242.14	
COMPUTER KIDS	500.00	.00	.00	500.00-	.00	
ESE (EXCEP EDUC)	358.96	.00	.00	358.96-	.00	
CLASSES AND CLUBS	1,084.92	218.75	202.57	858.96-	242.14	
TRUST						
DONATIONS	1,293.74	281.21	1,309.60	.00	265.35	
FIELD TRIPS	493.10	11,525.00	11,593.90	424.20-	.00	
LIBRARY	210.81	129.16	59.25	55.09-	225.63	
LOST&DAMAGE TEXT	.00	263.76	263.76	.00	.00	
SPECIAL PURPOSE	31.29	.00	382.00	450.00	99.29	
UNCLAIMED STALE-	.00	.00	.00	55.09	55.09	
UNITED WAY	.00	1,177.51	1,177.51	.00	.00	
BOOK FAIR	2,726.52	.00	2,547.90	.00	178.62	
DONATION TWO	282.02	.00	184.72	97.30-	.00	
DONATION THREE	2,510.48	.00	1,789.35	.00	721.13	
GRANTS 1	16.90	.00	.00	16.90-	.00	
FIELD TRIPS 2	134.21	840.00	957.19	17.02-	.00	
TRUST	7,699.07	14,216.64	20,265.18	105.42-	1,545.11	
GENERAL						
GENERAL MISCELLA	462.09	41.58	2,509.33	1,414.38	591.28-	
INTEREST	.00	77.39	.00	.00	77.39	
SCHOOL PICTURES	.00	7,886.00	4,944.69	450.00-	2,491.31	
TRAVEL	.00	.00	929.00	.00	929.00-	
DONATIONS	.00	322.74	.00	.00	322.74	
MEMORY BOOKS	.00	3,178.00	2,984.40	.00	193.60	
GENERAL	462.09	11,505.71	11,367.42	964.38	1,564.76	
INSTRUCTIONAL MATERI						
FUND-9 INST. MAT	5,009.74	11,429.43	14,254.27	.00	2,184.90	
INSTRUCTIONAL MATE	5,009.74	11,429.43	14,254.27	.00	2,184.90	
COMMUNITY SCHOOL						
BEFORE/AFTER SCH	.00	141,610.90	141,610.90	.00	.00	
COMM SCH CLASS F	.00	3,326.00	3,326.00	.00	.00	
COMM SCHL-ACTIVI	770.98	2,759.57	2,435.87	.00	1,094.68	
PRE-K FEES	.00	21,070.00	21,070.00	.00	.00	
SUBSIDIZED CHILD	.00	13,965.00	13,965.00	.00	.00	
COMMUNITY SCHOOL	770.98	182,731.47	182,407.77	.00	1,094.68	
TOTAL	15,026.80	220,102.00	228,497.21	.00	6,631.59	
CHECKING	4,239.29	INVESTMENTS	.00 SBMMF	2,392.30	TOTAL	6,631.59
			ACCOUNTS PAYABLE	.00		

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

PROFILE OF THE SCHOOL

Address: 8455 S. W. 119 Street, Miami, Florida 33156

Date School Established: 1959

Grades: PK-5

Principal During Audit Period: Ms. Joyce M. Castro (Through February 2005; presently Executive Director, Office of Professional Standards)

Current Principal: Ms. MaryAnn MacLaren

Bookkeeper: Ms. Beatriz Jimcol

After School Care Program Managers: Ms. Irene B. Russ (Through August 2004)*
 Mr. Ernest Wells (Through August 2004)*

After School Care Program Secretary: Ms. Alicia Martinez (Through August 2004)*

CASH AND/OR INVESTMENTS SUMMARY

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/04</u>
Checking Account:			
Coconut Grove Bank	--	0.50	\$ 1,240.37
Investment:			
MDCPS-Money Market Pool Fund	Open-end	1.86	<u>22,116.42</u>
TOTAL			<u><u>\$ 23,356.79</u></u>

AUDIT EXCEPTIONS

None

OTHER COMMENT

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

* The management of the After School Care Program was transferred to an outside child care organization effective August 2004.

ACCESS CENTER V

SCHOOL - 5671 VINELAND ELEMENTARY

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENT	NET TRANSFER	ENDING BALANCE
CLASSES AND CLUBS					
PHYSICAL EDUCATI	53.35	.00	.00	.00	53.35
GIFTED	109.73	.00	109.73	.00	.00
FUTURE EDUCATORS	36.74	90.00	88.94	.00	37.80
STUDENT COUNCIL	2,731.71	.00	.00	.00	2,731.71
SCIENCE CLUB	297.44	.00	.00	.00	297.44
SAFETY PATROL	384.94	.00	.00	.00	384.94
FIFTH GRADE	480.93	.00	.00	.00	480.93
MUSIC CLUB	348.96	3,150.00	2,644.71	127.32-	726.93
INTEREST CLUB 1	386.82	.00	.00	.00	386.82
CLASSES AND CLUBS	4,830.62	3,240.00	2,843.38	127.32-	5,099.92
TRUST					
DONATIONS	24.12	12,141.00	12,141.00	24.12-	.00
FIELD TRIPS	1,072.43	12,927.70	12,367.01	1,633.12-	.00
LIBRARY	871.75	4,893.58	7,050.45	1,942.02	656.90
SALES TAX	.00	.00	127.32	127.32	.00
SPECIAL PURPOSE	879.79	426.73	5,873.23	4,686.53	119.82
UNITED WAY	.00	619.34	619.34	.00	.00
BOOK FAIR	.00	8,311.82	6,369.80	1,942.02-	.00
PAPERBACKS - 2	15.81	.00	12.14	3.67-	.00
GRANTS I	202.88	.00	180.21	22.67-	.00
FIELD TRIPS 2	761.06	16,885.00	17,410.00	236.06-	.00
FIELD TRIPS 3	1,064.68	.00	600.00	464.68-	.00
GRANTS II	.00	500.00	499.85	.15-	.00
TRUST	4,892.52	56,705.17	63,250.35	2,429.38	776.72
GENERAL					
GENERAL MISCELLA	9,089.97	59.00	3,218.58	2,384.47	8,314.86
INTEREST	.00	632.67	.00	.00	632.67
SCHOOL PICTURES	.00	10,368.00	6,538.10	3,315.70-	514.20
VENDING MACHINES	.00	1,370.83	.00	1,370.83-	.00
DONATIONS	.00	664.94	.00	.00	664.94
MEMORY BOOKS	.00	5,762.80	5,761.30	.00	1.50
GENERAL	9,089.97	18,858.24	15,517.98	2,302.06-	10,128.17
INSTRUCTIONAL MATERI					
FUND-9 INST. MAT	9,000.00	2,790.18	4,856.27	.00	6,933.91
INSTRUCTIONAL MATE	9,000.00	2,790.18	4,856.27	.00	6,933.91
COMMUNITY SCHOOL					
BEFORE/AFTER SCH	.00	159,174.60	159,174.60	.00	.00
COMM SCH CLASS F	.00	11,668.00	11,668.00	.00	.00
COMM SCHL-ACTIVI	483.06	956.00	1,020.99	.00	418.07
PRE-K FEES	.00	70,380.00	70,380.00	.00	.00
SUBSIDIZED CHILD	.00	24,151.40	24,151.40	.00	.00
COMMUNITY SCHOOL	483.06	266,330.00	266,394.99	.00	418.07
TOTAL	28,296.17	347,923.59	352,862.97	.00	23,356.79

CHECKING 1,240.37 INVESTMENTS .00 SBMMF 22,116.42 TOTAL 23,356.79
 ACCOUNTS PAYABLE .00

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revised 5/9/03