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**COUNTY OF PRINCE WILLIAM, VIRGINIA**  
**PUBLIC SCHOOL ACTIVITY FUNDS**  
**CASH BASIS FINANCIAL STATEMENT**  
**YEAR ENDED JUNE 30, 2010**

**ROBINSON, FARMER, COX ASSOCIATES**

*A PROFESSIONAL LIMITED LIABILITY COMPANY      CERTIFIED PUBLIC ACCOUNTANTS*

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CHARLOTTESVILLE    □    RICHMOND    □    FREDERICKSBURG    □    VERONA    □    CHRISTIANSBURG



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# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Independent Auditors' Report

To the Prince William County School Board  
County of Prince William, Virginia

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2010, as listed in the table of contents. This financial statement is the responsibility of the School Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

As described in Note 1, this financial statement was prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements and balances arising from cash transactions of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2010, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2010, on our consideration of the County of Prince William, Virginia's School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Robinson, Farmer, Cox Associates*

Verona, Virginia  
August 13, 2010

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Prince William County School Board  
County of Prince William, Virginia

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2010, and have issued our report thereon dated August 13, 2010, which was qualified because the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting. We conducted our audit 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Prince William, Virginia School Activity Funds' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County of Prince William, Virginia School Activity Funds' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Prince William, Virginia School Activity Funds' internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose describe in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Prince William, Virginia School Activity Funds' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Prince William County School Board in the Report of Audit Findings and Recommendations dated August 13, 2010.

This report is intended solely for the information and use of the School Board and management, and is not intended to be and should not be used by anyone other than these specified parties.

*Robinson, Famer, Cox Associates*

Verona, Virginia  
August 13, 2010

**- Financial Statement -**



COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Name of School	Cash Balance July 1, 2009	Receipts	Disburse- ments	Cash Balance June 30, 2010
Alvey Elementary School	\$ 85,276.82	\$ 103,976.94	\$ 170,737.32	\$ 18,516.44
Antietam Elementary School	15,027.74	51,837.57	47,560.56	19,304.75
Ashland Elementary School	9,244.71	71,543.89	69,857.25	10,931.35
Battlefield High School	364,104.77	979,976.16	985,294.07	358,786.86
Bel-Air Elementary School	9,014.00	24,932.12	21,674.24	12,271.88
Belmont Elementary School	28,361.00	33,947.22	19,218.59	43,089.63
Bennett Elementary School	49,629.85	86,151.19	73,460.94	62,320.10
Louise A. Benton Middle School	151,363.46	304,721.23	319,973.19	136,111.50
Stuart M. Beville Middle School	151,262.79	111,915.54	135,912.92	127,265.41
Brentsville District High School	261,833.36	790,140.22	822,626.52	229,347.06
Bristow Run Elementary School	9,367.45	96,801.02	89,307.09	16,861.38
Buckland Mills Elementary School	33,378.29	107,858.91	85,145.44	56,091.76
Bull Run Middle School	62,414.16	262,585.38	246,236.51	78,763.03
Cedar Point Elementary School	28,903.87	81,103.69	71,521.47	38,486.09
Coles Elementary School	24,351.17	39,299.36	42,408.85	21,241.68
Dale City Elementary School	14,331.26	19,140.85	20,401.06	13,071.05
Dumfries Elementary School	7,410.37	18,369.96	15,590.63	10,189.70
Suella Ellis Elementary School	16,103.21	30,504.15	33,941.67	12,665.69
Enterprise Elementary School	6,980.70	33,019.26	33,981.84	6,018.12
Featherstone Elementary School	3,513.05	24,235.73	22,817.73	4,931.05
Fitzgerald Elementary School	11,146.17	39,151.47	30,869.77	19,427.87
Forest Park High School	253,797.10	654,726.24	648,335.12	260,188.22
Freedom High School	214,118.78	543,862.41	473,193.41	284,787.78
Gainesville Middle School	111,543.43	285,910.91	244,290.67	153,163.67
Garfield High School	211,681.98	574,885.66	544,632.02	241,935.62
Glenkirk Elementary School	42,511.05	141,703.90	122,388.72	61,826.23
Mills E. Godwin Middle School	152,811.92	92,550.28	101,598.03	143,764.17
Graham Park Middle School	67,719.07	107,768.33	111,901.07	63,586.33
Samuel L. Gravely, Jr. Elementary School	16,927.88	92,852.96	82,143.71	27,637.13
Henderson Elementary School	30,777.35	52,782.62	73,601.71	9,958.26
C. D. Hylton High School	334,188.43	731,180.05	632,223.93	433,144.55
Independent Hill School	48,593.99	14,714.58	26,020.70	37,287.87
Kerrydale Elementary School	15,387.16	23,741.58	22,198.35	16,930.39
Kilby Elementary School	10,164.23	12,152.12	11,215.77	11,100.58
Martin Luther King Elementary School	8,084.98	25,886.55	25,046.34	8,925.19
Lake Ridge Elementary School	52,919.75	35,227.22	24,377.45	63,769.52
Lake Ridge Middle School	171,671.83	194,960.05	199,301.40	167,330.48
Leesylvania Elementary School	67,088.70	60,063.31	61,128.34	66,023.67
Loch Lomond Elementary School	4,264.14	24,121.56	23,515.25	4,870.45
Fred M. Lynn Middle School	55,337.83	73,483.56	82,691.91	46,129.48
Marshall Elementary School	63,954.97	66,734.39	75,626.93	55,062.43
Marstellar Middle School	213,432.36	297,091.34	289,572.18	220,951.52
Marumscos Hills Elementary School	26,446.04	19,960.89	23,503.85	22,903.08
Christa McAuliffe Elementary School	25,444.94	19,584.86	15,079.63	29,950.17
Minnieville Elementary School	4,511.16	45,138.94	43,321.28	6,328.82
Montclair Elementary School	20,124.55	57,985.63	55,255.51	22,854.67
Mountain View Elementary School	26,312.40	61,751.78	51,199.59	36,864.59
Mullen Elementary School	25,985.23	33,340.35	30,486.02	28,839.56

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010 (continued)

Name of School	Cash Balance July 1, 2009	Receipts	Disburse- ments	Cash Balance June 30, 2010
Neabsco Elementary School	\$ 29,833.26	\$ 40,511.08	\$ 42,589.94	\$ 27,754.40
New Directions Alternative School	19,618.52	4,420.00	3,823.70	20,214.82
New Dominion Alternative School	1,517.93	1,822.10	2,527.61	812.42
Nokesville Elementary School	44,271.85	61,835.56	61,329.01	44,778.40
Occoquan Elementary School	10,265.05	34,079.17	31,872.40	12,471.82
Old Bridge Elementary School	18,348.35	33,910.75	35,462.87	16,796.23
Osborn Park Senior High School	348,727.38	862,829.85	761,784.79	449,772.44
Rosa Parks Elementary School	7,418.70	36,180.45	39,728.92	3,870.23
Parkside Middle School	44,481.87	100,068.28	101,583.15	42,967.00
John F. Pattie, Sr. Elementary School	48,952.60	54,212.56	45,755.63	57,409.53
Penn Elementary School	13,829.67	53,493.43	58,553.13	8,769.97
Pennington Traditional School	54,357.94	100,456.93	124,945.54	29,869.33
Mary Porter Traditional School	61,087.94	98,907.66	113,680.59	46,315.01
Potomac Middle School	6,208.25	153,488.87	110,097.85	49,599.27
Potomac Senior High School	119,666.92	589,048.12	559,588.86	149,126.18
Potomac View Elementary School	18,767.86	20,276.33	18,905.95	20,138.24
Rippon Middle School	54,873.35	94,680.72	84,795.21	64,758.86
River Oaks Elementary School	13,616.07	27,920.64	24,733.61	16,803.10
Rockledge Elementary School	33,716.37	31,219.97	26,697.54	38,238.80
Herbert J. Saunders Middle School	84,056.18	207,410.16	220,908.21	70,558.13
Signal Hill Elementary School	19,548.26	68,513.14	58,404.66	29,656.74
Sinclair Elementary School	7,945.16	18,535.38	18,859.92	7,620.62
Springwoods Elementary School	47,592.64	49,795.20	36,945.39	60,442.45
Stonewall Jackson High School	430,033.83	501,192.82	478,728.03	452,498.62
Stonewall Middle School	104,181.76	172,796.17	143,815.74	133,162.19
Sudley Elementary School	30,439.13	22,636.00	21,655.08	31,420.05
Swans Creek Elementary School	41,156.35	60,853.15	64,041.04	37,968.46
Triangle Elementary School	22,307.97	23,887.23	23,089.34	23,105.86
Tyler Elementary School	3,651.17	26,662.82	28,893.94	1,420.05
Vaughan Elementary School	37,640.76	51,749.53	51,977.92	37,412.37
Victory Elementary School	35,538.65	63,507.99	64,450.30	34,596.34
West Gate Elementary School	8,771.99	9,323.08	8,483.43	9,611.64
Westridge Elementary School	43,167.91	56,109.31	45,708.98	53,568.24
Mary Williams Elementary School	35,926.21	45,888.85	43,299.78	38,515.28
Woodbine Preschool	21,198.69	1,671.25	1,119.05	21,750.89
Woodbridge Middle School	115,784.76	152,156.18	127,328.11	140,612.83
Woodbridge Senior High School	307,282.40	715,068.94	658,887.12	363,464.22
Yorkshire Elementary School	38,952.83	42,244.63	40,715.91	40,481.55
Totals	\$ <u>6,003,555.98</u>	\$ <u>12,344,738.23</u>	\$ <u>11,838,154.80</u>	\$ <u>6,510,139.41</u>

The accompanying notes to financial statement are an integral part of this statement.

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement  
As of June 30, 2010

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**NOTE 1 - REPORTING ENTITY:**

Nature of Activities:

School activity funds include all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, fundraisers, etc., and from any and all activities of the school involving personnel, students, or property.

Significant Accounting Policy:

The accounts and records of the school activity funds are maintained on a cash basis reflecting only cash received and disbursed. Therefore, receivables and payables, inventories, accrued income and expenses, equipment, and depreciation, which are material in amount are not reflected, and these statements do not present the overall financial position or results of operations. Minor additions and replacements of furniture and equipment intended to be paid for out of normally recurring income are included in costs and expenses in lieu of depreciation on the statements of cash receipts, disbursements, and balances.

**NOTE 2 - DEPOSITS:**

The types of deposits and investments authorized by legal and contractual provisions are:

The Principals at each school in Prince William County, Virginia are required to establish a checking account at a local bank near their respective school for the purpose of administering the transactions of the School Activity Funds. The Principal is authorized to open a savings account, money market account, or a certificate of deposit in the name of the school, if the Principal determines that there are idle funds at the school. The Principal is not authorized to have other types of investments.

The Treasurer of Virginia recently distributed a memorandum regarding 2010 Amendments to the Security for Public Deposits Act. These amendments become effective July 1, 2010. All cash of the schools were maintained in accounts with collateralized in accordance with the Virginia Security for Public Deposits Act (a multiple financial institution collateral pool), Section 2.2-4400 et. seq. of the Code of Virginia or covered by federal depository insurance.

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (1) uncollateralized, (2) collateralized with securities held by the pledging financial institution, or (3) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor government's name. As a result of the 2010 Amendments to the Security for Public Deposits Act, as of July 1, 2010, there were no deposits that were exposed to custodial credit risk.

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## Independent Auditors' Report on Supplementary Information

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To the Prince William County School Board  
County of Prince William, Virginia

Our audits were conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic statement taken as a whole.

*Robinson, Farmer, Cox Associates*

Verona, Virginia  
August 13, 2010

- Supplementary Information -

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ALVEY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 14,784.57	\$ 31,784.66	\$ 42,366.51	\$ 1,155.89	\$ 5,358.61
Fundraisers	33,286.95	45,843.56	90,071.21	20,324.11	9,383.41
School Operating	12,489.26	2,098.64	7,550.44	(3,882.00)	3,155.46
Clearing	24,060.46	21,720.55	27,202.71	(17,980.00)	598.30
Faculty	655.58	2,529.53	3,546.45	382.00	20.66
School Total	\$ <u>85,276.82</u>	\$ <u>103,976.94</u>	\$ <u>170,737.32</u>	\$ <u>-</u>	\$ <u>18,516.44</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>18,516.44</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 2,281.36	\$ 23,862.15	24,856.30	4,088.09	\$ 5,375.30
Fundraisers	2,745.42	18,188.30	13,835.49	(4,216.04)	2,882.19
School Operating	4,565.20	2,707.79	3,178.58	-	4,094.41
Clearing	5,288.09	5,909.33	5,025.54	127.95	6,299.83
Faculty	147.67	1,170.00	664.65	-	653.02
School Total	\$ <u>15,027.74</u>	\$ <u>51,837.57</u>	\$ <u>47,560.56</u>	\$ <u>-</u>	\$ <u>19,304.75</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 19,304.75

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs/Organizations	\$ 550.74	\$ -	\$ -	\$ (493.45)	\$ 57.29
Instructional	5,648.18	33,622.34	38,352.87	6,176.75	7,094.40
Fundraisers	2,538.40	36,221.10	29,610.55	(5,683.30)	3,465.65
School Operating	136.97	146.78	197.35	-	86.40
Clearing	271.60	1,553.67	1,616.48	-	208.79
Faculty	98.82	0.00	80.00	-	18.82
School Total	\$ <u>9,244.71</u>	\$ <u>71,543.89</u>	\$ <u>69,857.25</u>	\$ <u>-</u>	\$ <u>10,931.35</u> *

\* Represented by cash on demand with:

SunTrust Bank  
--Checking \$ 10,931.35



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 34,528.99	\$ 147,880.24	\$ 105,870.02	\$ (37,079.10)	\$ 39,460.11
Instructional	24,932.21	77,789.14	52,347.66	(22,286.01)	28,087.68
Fundraisers	128,141.24	533,261.33	377,158.30	(156,990.19)	127,254.08
School Operating	163,690.44	13,651.02	35,709.78	8,738.09	150,369.77
Clearing	11,595.28	206,719.33	413,982.49	201,566.84	5,898.96
Faculty	1,216.61	675.10	225.82	6,050.37	7,716.26
School Total	<u>\$ 364,104.77</u>	<u>\$ 979,976.16</u>	<u>\$ 985,294.07</u>	<u>\$ -</u>	<u>\$ 358,786.86 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 137,204.60

--Money Market Savings

221,582.26

Total cash

\$ 358,786.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BEL-AIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 152.42	\$ -	\$ -	\$ -	\$ 152.42
Instructional	5,274.14	5,498.10	7,458.73	2,187.12	5,500.63
Fundraisers	1,291.29	14,956.90	9,299.36	(2,144.44)	4,804.39
School Operating	1,362.34	2,079.35	2,481.35	(71.96)	888.38
Clearing	-	867.81	515.16	29.28	381.93
Faculty	933.81	1,529.96	1,919.64	-	544.13
School Total	\$ <u>9,014.00</u>	\$ <u>24,932.12</u>	\$ <u>21,674.24</u>	\$ <u>-</u>	\$ <u>12,271.88</u> *

\* Represented by cash on demand with:

BB&T

--Checking

\$ 12,271.88

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2010
Club	\$ 419.16	\$ 1,757.50	\$ 1,797.85	\$ -	\$ 378.81
Instructional	7,651.03	2,617.02	3,659.65	1,987.44	8,595.84
Fundraisers	16,416.23	15,172.69	10,269.20	(1,847.86)	19,471.86
School Operating	3,064.50	11,118.06	1,576.51	(153.58)	12,452.47
Clearing	212.14	2,881.95	1,118.73	14.00	1,989.36
Faculty	597.94	400.00	796.65	-	201.29
School Total	<u>\$ 28,361.00</u>	<u>\$ 33,947.22</u>	<u>\$ 19,218.59</u>	<u>\$ -</u>	<u>\$ 43,089.63 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 43,089.63

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 22,998.26	\$ 50,923.71	\$ 48,616.91	\$ 4,763.08	\$ 30,068.14
Fundraisers	25,528.43	31,077.17	19,368.72	(5,698.96)	31,537.92
School Operating	269.85	66.37	1,164.35	671.60	(156.53)
Clearing	(588.13)	891.95	445.45	-	(141.63)
Faculty	1,421.44	3,191.99	3,865.51	264.28	1,012.20
School Total	\$ 49,629.85	\$ 86,151.19	\$ 73,460.94	\$ -	\$ 62,320.10 *

\* Represented by cash on demand with:

SunTrust Bank  
--Checking

\$ 62,320.10

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LOUISE A BENTON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Organizational	\$ 35,348.42	\$ 39,410.65	\$ 49,642.35	\$ 4,596.72	\$ 29,713.44
Instructional	63,028.57	70,032.45	119,102.53	47,508.85	61,467.34
Fundraisers	42,168.41	165,406.37	110,610.41	(70,570.05)	26,394.32
School Operating	7,461.07	10,314.74	6,973.19	1,049.44	11,852.06
Clearing	(229.00)	11,473.42	28,191.46	16,884.04	(63.00)
Faculty	3,585.99	8,083.60	5,453.25	531.00	6,747.34
School Total	\$ <u>151,363.46</u>	\$ <u>304,721.23</u>	\$ <u>319,973.19</u>	\$ <u>-</u>	\$ <u>136,111.50</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 136,111.50

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STUART M. BEVILLE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club	\$ 4,713.38	\$ 17,245.06	\$ 17,226.30	\$ 7,746.98	\$ 12,479.12
Instructional	15,918.19	4,727.45	27,860.61	20,285.95	13,070.98
Fundraisers	92,364.97	58,453.24	58,468.06	(18,722.57)	73,627.58
School Operating	32,330.29	1,770.20	4,151.43	(6,566.83)	23,382.23
Clearing	1,499.83	26,880.95	25,151.89	(3,194.37)	34.52
Faculty	4,436.13	2,838.64	3,054.63	450.84	4,670.98
School Total	<u>\$ 151,262.79</u>	<u>\$ 111,915.54</u>	<u>\$ 135,912.92</u>	<u>\$ -</u>	<u>\$ 127,265.41 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Checking

--Savings

\$ 46,385.67

80,879.74

Total cash

\$ 127,265.41

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRENTSVILLE DISTRICT SENIOR HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July, 1 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 63,379.18	\$ 125,723.24	\$ 130,890.61	\$ (4,523.66)	\$ 53,688.15
Instructional	6,564.42	39,725.26	29,334.28	7,368.81	24,324.21
Fundraisers	151,138.79	467,240.19	421,401.62	(78,407.30)	118,570.06
School Operating	35,729.21	22,455.46	34,132.25	2,236.45	26,288.87
Clearing	2,808.32	132,044.79	204,214.33	73,325.70	3,964.48
Faculty	2,213.44	2,951.28	2,653.43	-	2,511.29
School Total	\$ <u>261,833.36</u>	\$ <u>790,140.22</u>	\$ <u>822,626.52</u>	\$ <u>-</u>	\$ <u>229,347.06</u> *

\* Represented by cash on demand with:

Patriot Bank	
--Checking	\$ 25,006.71
--Money Market	204,340.35
	<u>229,347.06</u>
Total cash	\$ <u>229,347.06</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRISTOW RUN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ 123.33	\$ 2,189.10	711.34	573.07	\$ 2,174.16
Instructional	1,302.37	54,636.90	60,660.22	7,267.82	2,546.87
Fundraisers	6,046.62	25,654.80	12,217.45	(10,040.06)	9,443.91
School Operating	1,865.14	2,430.39	5,057.72	3,138.81	2,376.62
Clearing	(253.80)	10,536.36	8,958.99	(1,003.75)	319.82
Faculty	283.79	1,353.47	1,701.37	64.11	-
School Total	\$ <u>9,367.45</u>	\$ <u>96,801.02</u>	\$ <u>89,307.09</u>	\$ <u>-</u>	\$ <u>16,861.38</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 16,861.38



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BUCKLAND MILLS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 6,265.86	\$ 33,890.79	\$ 27,191.74	\$ 1,003.60	\$ 13,968.51
Fundraisers	18,115.71	50,910.95	39,707.28	(1,045.08)	28,274.30
School Operating	560.58	2,209.92	1,202.36	(43.50)	1,524.64
Clearing	7,571.97	16,873.32	14,053.45	84.98	10,476.82
Faculty	864.17	3,973.93	2,990.61	-	1,847.49
School Total	<u>\$ 33,378.29</u>	<u>\$ 107,858.91</u>	<u>\$ 85,145.44</u>	<u>\$ -</u>	<u>\$ 56,091.76</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 56,091.76

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BULL RUN MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July, 1 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 5,566.56	\$ 8,881.62	\$ 11,304.13	\$ 1,890.60	\$ 5,034.65
Instructional	16,891.21	55,493.51	81,942.23	24,075.69	14,518.18
Fundraisers	36,327.62	148,897.15	112,416.33	(27,733.21)	45,075.23
School Operating	1,594.54	10,695.65	6,213.64	3,546.98	9,623.53
Clearing	206.00	37,180.95	31,174.19	(2,380.06)	3,832.70
Faculty	1,828.23	1,436.50	3,185.99	600.00	678.74
School Total	<u>\$ 62,414.16</u>	<u>\$ 262,585.38</u>	<u>\$ 246,236.51</u>	<u>\$ -</u>	<u>\$ 78,763.03 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 78,763.03

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CEDAR POINT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 7,851.10	\$ 35,499.78	\$ 43,251.79	\$ 11,960.19	\$ 12,059.28
Fundraisers	18,057.04	38,249.73	17,942.56	(14,174.41)	24,189.80
School Operating	371.71	-	2,976.37	2,932.78	328.12
Clearing	-	3,250.60	3,259.34	8.75	0.01
Faculty	2,624.02	4,103.58	4,091.41	(727.31)	1,908.88
School Total	\$ <u>28,903.87</u>	\$ <u>81,103.69</u>	\$ <u>71,521.47</u>	\$ <u>-</u>	\$ <u>38,486.09</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 38,486.09

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 3,288.10	\$ 16,525.54	\$ 18,176.99	\$ 175.94	\$ 1,812.59
Fundraisers	3,209.97	19,302.57	12,758.59	(804.15)	8,949.80
School Operating	4,523.85	25.50	2,479.60	-	2,069.75
Clearing	(76.50)	645.80	595.00	76.50	50.80
Faculty	13,405.75	2,799.95	8,398.67	551.71	8,358.74
School Total	\$ <u>24,351.17</u>	\$ <u>39,299.36</u>	\$ <u>42,408.85</u>	\$ <u>-</u>	\$ <u>21,241.68</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 21,241.68

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DALE CITY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 5,180.58	\$ 4,671.32	\$ 6,844.24	\$ 3,549.58	\$ 6,557.24
Fundraisers	7,578.36	10,047.30	7,804.51	(4,949.58)	4,871.57
School Operating	1,019.69	836.00	1,626.57	1,333.00	1,562.12
Clearing	192.74	1,588.84	1,681.23	92.39	192.74
Faculty	359.89	1,997.39	2,444.51	(25.39)	(112.62)
School Total	\$ <u>14,331.26</u>	\$ <u>19,140.85</u>	\$ <u>20,401.06</u>	\$ <u>-</u>	\$ <u>13,071.05</u> *

\* Represented by cash on demand with:

Wachovia Bank

--Checking-General

\$ 13,071.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 597.01	\$ 7,241.00	\$ 6,984.50	\$ (179.50)	\$ 674.01
Fundraisers	3,470.96	6,848.31	5,686.56	(5.50)	4,627.21
School Operating	2,500.03	1,030.55	325.40	5.00	3,210.18
Clearing	172.34	323.06	333.96	180.00	341.44
Faculty	670.03	2,927.04	2,260.21	-	1,336.86
School Total	\$ 7,410.37	\$ 18,369.96	\$ 15,590.63	\$ -	\$ 10,189.70 *

\* Represented by cash on demand with:

Bank of America  
--Checking

\$ 10,189.70

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUELLA ELLIS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 2,743.50	\$ 7,474.00	\$ 14,605.79	\$ 5,875.43	\$ 1,487.14
Fundraisers	10,397.24	16,269.72	10,207.81	(7,208.16)	9,250.99
School Operating	862.56	3,433.04	4,490.73	1,087.73	892.60
Clearing	4.00	615.07	154.84	45.00	509.23
Faculty	2,095.91	2,712.32	4,482.50	200.00	525.73
School Total	\$ <u>16,103.21</u>	\$ <u>30,504.15</u>	\$ <u>33,941.67</u>	\$ <u>-</u>	\$ <u>12,665.69</u> *

\* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 12,665.69

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 945.48	\$ 8,605.00	\$ 9,181.50	\$ 2,796.47	\$ 3,165.45
Fundraisers	4,239.67	18,871.44	18,884.01	(2,984.72)	1,242.38
School Operating	-	182.74	137.31	163.32	208.75
Clearing	-	821.29	895.81	24.93	(49.59)
Faculty	1,795.55	4,538.79	4,883.21	-	1,451.13
School Total	<u>\$ 6,980.70</u>	<u>\$ 33,019.26</u>	<u>\$ 33,981.84</u>	<u>\$ -</u>	<u>\$ 6,018.12</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 6,018.12



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club	\$ -	\$ 60.00	\$ 60.00	\$ -	\$ -
Instructional	2,353.17	7,269.25	8,001.11	948.50	2,569.81
Fundraisers	27.15	15,235.14	11,895.89	(3,302.80)	63.60
School Operating	1,186.26	-	459.90	1,571.28	2,297.64
Clearing	(57.00)	531.34	1,226.34	752.00	-
Faculty	3.47	1,140.00	1,174.49	31.02	-
School Total	<u>\$ 3,513.05</u>	<u>\$ 24,235.73</u>	<u>\$ 22,817.73</u>	<u>\$ -</u>	<u>\$ 4,931.05 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 4,931.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FANNIE FITZGERALD ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 323.00	\$ 18,920.25	\$ 18,902.99	\$ 507.00	\$ 847.26
Fundraisers	5,330.48	15,539.57	10,390.06	68.00	10,547.99
School Operating	3,085.75	225.14	45.00	(114.00)	3,151.89
Clearing	168.08	1,727.12	1,142.11	(41.00)	712.09
Faculty	2,238.86	2,739.39	389.61	(420.00)	4,168.64
School Total	<u>\$ 11,146.17</u>	<u>\$ 39,151.47</u>	<u>\$ 30,869.77</u>	<u>\$ -</u>	<u>\$ 19,427.87 *</u>

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>19,427.87</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FOREST PARK HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 39,745.00	\$ 118,788.89	\$ 121,580.92	\$ 4,068.21	\$ 41,021.18
Instructional	29,526.43	58,946.71	57,756.45	(1,027.92)	29,688.77
Fundraisers	114,529.42	319,367.29	301,517.61	2,228.98	134,608.08
School Operating	42,215.36	8,703.09	33,867.56	7,759.78	24,810.67
Clearing	5,556.19	141,625.28	123,922.93	(18,602.75)	4,655.79
Faculty	22,224.70	7,294.98	9,689.65	5,573.70	25,403.73
School Total	<u>\$ 253,797.10</u>	<u>\$ 654,726.24</u>	<u>\$ 648,335.12</u>	<u>\$ -</u>	<u>\$ 260,188.22 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 112,433.59
--Money Market	147,754.63
Total cash	<u>\$ 260,188.22</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 10,553.87	\$ 93,989.48	76,675.68	(12,699.56)	\$ 15,168.11
Instructional	34,487.71	44,952.27	49,188.30	(3,064.46)	27,187.22
Fundraisers	91,617.09	149,598.38	142,456.69	6,073.94	104,832.72
School Operating	26,728.41	6,922.87	4,578.55	93,241.38	122,314.11
Clearing	50,431.28	247,281.05	199,723.82	(82,958.52)	15,029.99
Faculty	300.42	1,118.36	570.37	(592.78)	255.63
School Total	<u>\$ 214,118.78</u>	<u>\$ 543,862.41</u>	<u>\$ 473,193.41</u>	<u>\$ -</u>	<u>\$ 284,787.78 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 234,787.78
--Savings	50,000.00
	<u>284,787.78</u>
Total cash	<u>284,787.78</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAINESVILLE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 1,170.17	\$ 21,364.95	18,680.71	29.00	\$ 3,883.41
Instructional	29,124.12	90,899.49	106,692.32	23,180.07	36,511.36
Fundraisers	59,844.35	121,318.68	74,219.84	(21,913.89)	85,029.30
School Operating	19,466.13	1,603.36	2,678.22	6,690.88	25,082.15
Clearing	351.48	47,926.33	39,361.86	(7,767.96)	1,147.99
Faculty	1,587.18	2,798.10	2,657.72	(218.10)	1,509.46
School Total	<u>\$ 111,543.43</u>	<u>\$ 285,910.91</u>	<u>\$ 244,290.67</u>	<u>\$ -</u>	<u>\$ 153,163.67 *</u>

\* Represented by cash on demand with:

SunTrust Bank	
--Checking	\$ 27,622.45
--Money Market	<u>125,541.22</u>
Total cash	<u>\$ 153,163.67</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 48,415.48	\$ 209,275.30	\$ 188,070.69	\$ 3,374.67	\$ 72,994.76
Instructional	29,493.16	72,056.13	49,386.43	(1,278.75)	50,884.11
Fundraisers	91,028.97	147,204.05	155,544.06	(8,678.84)	74,010.12
School Operating	33,814.57	19,908.27	17,248.88	269.24	36,743.20
Clearing	(752.00)	122,868.52	128,474.26	6,313.68	(44.06)
Faculty	9,681.80	3,573.39	5,907.70	-	7,347.49
School Total	<u>\$ 211,681.98</u>	<u>\$ 574,885.66</u>	<u>\$ 544,632.02</u>	<u>\$ -</u>	<u>\$ 241,935.62 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 34,537.46
--Money Market Savings	102,056.81
Cardinal Bank	
--Money Market Savings	<u>105,341.35</u>
Total cash	<u>\$ 241,935.62</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GLENKIRK ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ -	\$ 1,708.00	\$ 1,598.50	\$ -	\$ 109.50
Instructional	10,563.17	52,264.60	61,392.36	15,912.84	17,348.25
Fundraisers	18,239.38	57,961.93	34,141.58	(15,939.84)	26,119.89
School Operating	2,383.54	1,120.04	1,306.13	-	2,197.45
Clearing	9,492.32	25,017.92	19,443.87	27.00	15,093.37
Faculty	1,832.64	3,631.41	4,506.28	-	957.77
School Total	<u>\$ 42,511.05</u>	<u>\$ 141,703.90</u>	<u>\$ 122,388.72</u>	<u>\$ -</u>	<u>\$ 61,826.23</u> *

\* Represented by cash on demand with:

SunTrust Bank  
--Business Checking

\$ 61,826.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MILLS E. GODWIN MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 5,990.21	\$ 8,653.95	6,954.03	(2,331.60)	\$ 5,358.53
Instructional	9,975.41	7,877.64	13,975.24	8,034.08	11,911.89
Fundraisers	50,846.31	60,388.83	55,828.28	(21,793.93)	33,612.93
School Operating	79,049.01	2,103.19	1,237.47	11,731.05	91,645.78
Clearing	5,828.53	12,315.34	22,641.75	4,549.51	51.63
Faculty	1,122.45	1,211.33	961.26	(189.11)	1,183.41
School Total	<u>\$ 152,811.92</u>	<u>\$ 92,550.28</u>	<u>\$ 101,598.03</u>	<u>\$ -</u>	<u>\$ 143,764.17 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 35,182.84
--Money Market	108,581.33
	<u>143,764.17</u>
Total cash	<u>\$ 143,764.17</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GRAHAM PARK MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 5,575.24	\$ 6,919.80	6,455.00	239.14	\$ 6,279.18
Instructional	14,396.63	33,250.56	49,931.15	22,229.49	19,945.53
Fundraisers	30,185.18	57,246.42	42,820.79	(23,484.19)	21,126.62
School Operating	10,506.02	280.16	2,359.62	1,195.39	9,621.95
Clearing	5,194.48	4,576.08	8,885.39	(179.83)	705.34
Faculty	1,861.52	5,495.31	1,449.12	-	5,907.71
School Total	\$ <u>67,719.07</u>	\$ <u>107,768.33</u>	\$ <u>111,901.07</u>	\$ <u>-</u>	\$ <u>63,586.33</u> *

\* Represented by cash on demand with:

United Bank  
--Checking

\$ 63,586.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SAMUEL L. GRAVELY, JR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ -	\$ 275.00	\$ 285.00	\$ 90.00	\$ 80.00
Instructional	-	21,677.15	26,605.02	8,391.22	3,463.35
Fundraisers	10,212.43	33,873.70	25,714.78	(12,530.65)	5,840.70
School Operating	6,045.29	8,384.83	11,811.59	8,642.62	11,261.15
Clearing	-	25,820.36	15,558.04	(4,524.69)	5,737.63
Faculty	670.16	2,821.92	2,169.28	(68.50)	1,254.30
School Total	<u>\$ 16,927.88</u>	<u>\$ 92,852.96</u>	<u>\$ 82,143.71</u>	<u>\$ -</u>	<u>\$ 27,637.13 *</u>

\* Represented by cash on demand with:

Suntrust Bank  
--Checking

\$ 27,637.13

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 3,991.94	\$ 11,761.35	\$ 19,569.86	\$ 4,716.99	\$ 900.42
Fundraisers	10,322.66	32,123.59	34,942.48	(665.30)	6,838.47
School Operating	14,147.43	5,152.93	16,407.28	(1,350.15)	1,542.93
Clearing	300.93	1,302.40	669.18	(476.00)	458.15
Faculty	2,014.39	2,442.35	2,012.91	(2,225.54)	218.29
School Total	<u>\$ 30,777.35</u>	<u>\$ 52,782.62</u>	<u>\$ 73,601.71</u>	<u>\$ -</u>	<u>\$ 9,958.26 *</u>

\* Represented by cash on demand with:

TD Bank  
--Checking \$ 9,958.26

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

C.D. HYLTON HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 52,069.01	\$ 122,060.69	\$ 120,053.28	\$ (5,512.59)	\$ 48,563.83
Instructional	96,465.40	129,076.67	104,252.59	(19,788.12)	101,501.36
Fundraisers	65,499.30	255,248.63	201,609.14	26,886.24	146,025.03
School Operating	96,909.94	5,902.54	11,387.47	33,390.59	124,815.60
Clearing	13,634.00	214,935.66	188,254.50	(35,329.85)	4,985.31
Faculty	9,610.78	3,955.86	6,666.95	353.73	7,253.42
School Total	<u>\$ 334,188.43</u>	<u>\$ 731,180.05</u>	<u>\$ 632,223.93</u>	<u>\$ -</u>	<u>\$ 433,144.55 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 170,043.37
--Money Market	<u>263,101.18</u>
Total cash	<u>\$ 433,144.55</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 18,575.20	\$ 3,501.00	\$ 6,556.97	\$ 109.50	\$ 15,628.73
Fundraisers	1,370.54	6,702.17	7,787.93	1,415.16	1,699.94
Operating	23,777.41	2,470.67	5,418.89	(1,524.66)	19,304.53
Clearing	(138.75)	(19.00)	-	-	(157.75)
Faculty	155.57	172.00	295.58	-	31.99
Other	4,854.02	1,887.74	5,961.33	-	780.43
School Total	\$ <u>48,593.99</u>	\$ <u>14,714.58</u>	\$ <u>26,020.70</u>	\$ <u>-</u>	\$ <u>37,287.87</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 37,287.87

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 3,768.91	\$ 4,669.35	\$ 4,809.38	\$ (0.20)	\$ 3,628.68
Fundraisers	6,382.46	11,169.08	8,449.38	476.00	9,578.16
School Operating	2,272.21	7,502.39	8,927.59	(475.80)	371.21
Clearing	2,792.03	100.76	12.00	-	2,880.79
Faculty	171.55	300.00	-	-	471.55
School Total	<u>\$ 15,387.16</u>	<u>\$ 23,741.58</u>	<u>\$ 22,198.35</u>	<u>\$ -</u>	<u>\$ 16,930.39 *</u>

\* Represented by cash on demand with:

Wachovia National Bank  
--Checking

\$ 16,930.39

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 23.90	\$ 4,132.95	\$ 3,905.80	\$ (206.79)	\$ 44.26
Fundraisers	4,711.07	5,796.32	2,682.03	(843.16)	6,982.20
School Operating	1,141.88	530.16	2,796.41	3,733.95	2,609.58
Clearing	2,837.00	644.14	599.10	(2,837.00)	45.04
Faculty	1,450.38	1,048.55	1,232.43	153.00	1,419.50
School Total	<u>\$ 10,164.23</u>	<u>\$ 12,152.12</u>	<u>\$ 11,215.77</u>	<u>\$ -</u>	<u>\$ 11,100.58 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General

\$ 11,100.58

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARTIN LUTHER KING ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs/Organizational	\$ 71.25	\$ -	\$ -	\$ -	\$ 71.25
Instructional	145.00	12,705.46	13,384.00	918.00	384.46
Fundraisers	3,148.06	5,903.28	2,831.63	(2,140.37)	4,079.34
School Operating	1,444.52	351.74	1,349.35	1,133.77	1,580.68
Clearing	748.21	1,793.72	2,328.35	27.00	240.58
Faculty	2,527.94	5,132.35	5,153.01	61.60	2,568.88
School Total	<u>\$ 8,084.98</u>	<u>\$ 25,886.55</u>	<u>\$ 25,046.34</u>	<u>\$ -</u>	<u>\$ 8,925.19 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 8,925.19</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	26,311.87	10,903.85	8,140.12	-	29,075.60
Fundraisers	23,889.21	21,502.40	13,448.84	-	31,942.77
School Operating	535.04	1,393.83	1,821.56	-	107.31
Clearing	1,540.40	1,427.14	966.93	-	2,000.61
Faculty	633.40	-	-	-	633.40
School Total	<u>\$ 52,919.75</u>	<u>\$ 35,227.22</u>	<u>\$ 24,377.45</u>	<u>\$ -</u>	<u>\$ 63,769.52 *</u>

\* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 1,693.17
--Money Market	62,076.35
	<u>63,769.52</u>
Total cash	<u>\$ 63,769.52</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 16,723.37	\$ 45,024.03	\$ 44,916.03	\$ 570.50	\$ 17,401.87
Instructional	31,331.94	25,132.60	49,611.24	15,656.48	22,509.78
Fundraisers	42,072.13	116,358.57	88,819.64	(26,008.41)	43,602.65
Operating	77,776.90	1,295.71	6,861.53	9,152.58	81,363.66
Clearing	61.30	6,088.43	5,894.57	18.50	273.66
Faculty	3,706.19	1,060.71	3,198.39	610.35	2,178.86
School Total	<u>\$ 171,671.83</u>	<u>\$ 194,960.05</u>	<u>\$ 199,301.40</u>	<u>\$ -</u>	<u>\$ 167,330.48 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 56,215.36
--Money Market	111,115.12
	<u>167,330.48</u>
Total cash	<u>\$ 167,330.48</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LEESYLVANIA ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 568.12	\$ 12,346.30	\$ 13,134.60	\$ 3,964.47	\$ 3,744.29
Fundraisers	23,222.29	23,619.71	25,152.40	(16,809.41)	4,880.19
School Operating	6,517.97	1,530.40	4,042.56	47,506.06	51,511.87
Clearing	35,460.83	20,698.90	17,663.23	(34,861.12)	3,635.38
Faculty	1,319.49	1,868.00	1,135.55	200.00	2,251.94
School Total	\$ <u>67,088.70</u>	\$ <u>60,063.31</u>	\$ <u>61,128.34</u>	\$ <u>-</u>	\$ <u>66,023.67</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 66,023.67

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LOCH LOMOND ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ -	\$ 90.00	\$ 0.83	\$ (26.00)	\$ 63.17
Instructional	-	5,558.35	5,633.17	306.10	231.28
Fundraisers	2,723.59	14,806.56	12,862.48	(2,186.65)	2,481.02
School Operating	1,042.74	1,402.50	3,322.62	2,078.12	1,200.74
Clearing	149.59	740.10	691.71	(17.00)	180.98
Faculty	348.22	1,524.05	1,004.44	(154.57)	713.26
School Total	\$ <u>4,264.14</u>	\$ <u>24,121.56</u>	\$ <u>23,515.25</u>	\$ <u>-</u>	\$ <u>4,870.45</u> *

\* Represented by cash on demand with:

Suntrust Bank  
--Business Checking

\$ 4,870.45

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FRED M. LYNN MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 8,600.41	\$ 18,518.14	15,958.80	(7,396.90)	\$ 3,762.85
Instructional	13,544.48	2,575.74	3,307.90	(1,175.75)	11,636.57
Fundraisers	9,585.16	36,657.88	24,672.94	(8,633.06)	12,937.04
School Operating	14,104.03	885.74	2,079.72	(10,580.49)	2,329.56
Clearing	8,824.45	12,939.37	34,899.77	27,831.20	14,695.25
Faculty	679.30	1,906.69	1,772.78	(45.00)	768.21
School Total	<u>\$ 55,337.83</u>	<u>\$ 73,483.56</u>	<u>\$ 82,691.91</u>	<u>\$ -</u>	<u>\$ 46,129.48 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 46,129.48</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 629.38	\$ 1,641.75	\$ 1,824.39	\$ -	\$ 446.74
Instructional	48,576.43	15,930.50	38,046.14	7,147.65	33,608.44
Fundraisers	14,188.43	43,731.30	30,568.78	(7,342.65)	20,008.30
Operating	11.35	196.00	386.36	200.00	20.99
Clearing	6.13	1,493.90	1,495.76	1.00	5.27
Faculty	543.25	3,740.94	3,305.50	(6.00)	972.69
School Total	<u>\$ 63,954.97</u>	<u>\$ 66,734.39</u>	<u>\$ 75,626.93</u>	<u>\$ -</u>	<u>\$ 55,062.43</u> *

\* Represented by cash on demand with:

BB&T

--Checking

\$ 55,062.43

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 2,539.10	\$ 9,469.01	\$ 14,366.65	\$ 4,350.00	\$ 1,991.46
Instructional	38,212.52	150,037.15	153,759.23	4,435.44	38,925.88
Fundraisers	141,169.16	90,229.03	79,157.24	(6,519.54)	145,721.41
Operating	23,066.04	1,728.42	5,378.76	4,474.55	23,890.25
Clearing	7,354.08	43,293.52	30,219.90	(13,740.45)	6,687.25
Faculty	1,091.46	2,334.21	6,690.40	7,000.00	3,735.27
School Total	\$ <u>213,432.36</u>	\$ <u>297,091.34</u>	\$ <u>289,572.18</u>	\$ <u>-</u>	\$ <u>220,951.52</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 220,951.52

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARUMSCO HILLS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 1,677.85	\$ 2,712.75	\$ 5,315.09	\$ 4,022.50	\$ 3,098.01
Fundraisers	8,985.90	15,301.00	9,794.18	(7,232.44)	7,260.28
School Operating	12,869.00	235.60	6,676.01	2,977.50	9,406.09
Clearing	1,048.53	1,101.54	429.47	32.44	1,753.04
Faculty	1,864.76	610.00	1,289.10	200.00	1,385.66
School Total	<u>\$ 26,446.04</u>	<u>\$ 19,960.89</u>	<u>\$ 23,503.85</u>	<u>\$ -</u>	<u>\$ 22,903.08</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 22,903.08



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CHRISTA MCAULIFFE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 8,714.52	\$ 5,150.50	\$ 4,800.68	\$ -	\$ 9,064.34
Fundraisers	12,389.15	12,026.95	7,865.91	(4,540.22)	12,009.97
School Operating	(456.38)	350.00	1,773.93	5,330.40	3,450.09
Clearing	3,100.17	1,353.41	17.16	-	4,436.42
Faculty	1,697.48	704.00	621.95	(790.18)	989.35
School Total	\$ <u>25,444.94</u>	\$ <u>19,584.86</u>	\$ <u>15,079.63</u>	\$ <u>-</u>	\$ <u>29,950.17</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 29,950.17

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 26.00	\$ -	\$ 11.80	\$ -	\$ 14.20
Instructional	947.00	7,302.00	679.00	(6,139.00)	1,431.00
Fundraisers	2,058.10	28,043.50	4,587.00	(22,101.91)	3,412.69
Operating	177.38	-	-	-	177.38
Clearing	-	8,266.38	37,411.74	29,163.55	18.19
Faculty	1,302.68	1,527.06	631.74	(922.64)	1,275.36
School Total	\$ <u>4,511.16</u>	\$ <u>45,138.94</u>	\$ <u>43,321.28</u>	\$ <u>-</u>	\$ <u>6,328.82</u> *

\* Represented by cash on demand with:

BB&T

--Checking

\$ 6,328.82

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club	\$ 1,163.07	\$ 3,079.00	\$ 1,739.76	\$ -	\$ 2,502.31
Instructional	2,821.64	23,079.70	30,687.79	6,699.14	1,912.69
Fundraisers	15,014.96	25,536.74	18,030.88	(6,496.83)	16,023.99
School Operating	821.32	2,073.26	1,839.64	(241.29)	813.65
Clearing	145.14	1,680.11	292.59	38.98	1,571.64
Faculty	158.42	2,536.82	2,664.85	-	30.39
School Total	\$ 20,124.55	\$ 57,985.63	\$ 55,255.51	\$ -	\$ 22,854.67 *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 22,854.67

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MOUNTAIN VIEW ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 16,714.92	\$ 33,759.86	\$ 33,933.24	\$ 3,887.20	\$ 20,428.74
Fundraisers	8,268.94	24,343.22	9,589.27	(7,580.85)	15,442.04
Operating	182.04	451.50	4,084.96	3,454.65	3.23
Clearing	(10.00)	1,054.00	1,083.00	39.00	-
Faculty	1,156.50	2,143.20	2,509.12	200.00	990.58
School Total	<u>\$ 26,312.40</u>	<u>\$ 61,751.78</u>	<u>\$ 51,199.59</u>	<u>\$ -</u>	<u>\$ 36,864.59</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>36,864.59</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 706.46	\$ 12,992.90	\$ 13,672.98	\$ 679.08	\$ 705.46
Fundraisers	17,660.63	15,375.67	8,997.48	(894.15)	23,144.67
Operating	4,271.93	0.71	1,569.09	15.07	2,718.62
Clearing	(142.18)	1,059.97	1,357.92	-	(440.13)
Faculty	3,488.39	3,911.10	4,888.55	200.00	2,710.94
School Total	\$ <u>25,985.23</u>	\$ <u>33,340.35</u>	\$ <u>30,486.02</u>	\$ <u>-</u>	\$ <u>28,839.56</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 28,839.56

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 12,131.33	\$ 9,313.63	\$ 17,208.57	\$ 968.46	\$ 5,204.85
Fundraisers	3,550.28	12,381.70	9,100.36	(2,976.06)	3,855.56
Operating	11,939.30	1,662.22	1,105.70	3,689.39	16,185.21
Clearing	-	16,734.72	13,797.23	(1,617.49)	1,320.00
Faculty	2,212.35	418.81	1,378.08	(64.30)	1,188.78
School Total	\$ <u>29,833.26</u>	\$ <u>40,511.08</u>	\$ <u>42,589.94</u>	\$ <u>-</u>	\$ <u>27,754.40</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 27,754.40

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DIRECTIONS ALTERNATIVE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Fundraisers	\$ 2,319.51	\$ 460.00	\$ -	\$ -	\$ 2,779.51
School Operating	16,832.51	3,960.00	3,823.70	-	16,968.81
Clearing	466.50	-	-	-	466.50
School Total	<u>\$ 19,618.52</u>	<u>\$ 4,420.00</u>	<u>\$ 3,823.70</u>	<u>\$ -</u>	<u>\$ 20,214.82</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 20,214.82</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DOMINION ALTERNATIVE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Fundraisers	\$ 525.62	\$ 1,018.50	\$ 507.30	\$ (861.57)	\$ 175.25
School Operating	322.18	50.00	1,017.10	861.57	216.65
Clearing	592.44	356.20	948.64	-	(0.00)
Faculty	77.69	397.40	54.57	-	420.52
School Total	<u>\$ 1,517.93</u>	<u>\$ 1,822.10</u>	<u>\$ 2,527.61</u>	<u>\$ -</u>	<u>\$ 812.42 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 812.42



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 1,939.96	\$ 13,456.50	\$ 22,462.23	\$ 11,922.00	\$ 4,856.23
Fundraisers	29,744.78	35,347.71	25,935.19	(19,087.56)	20,069.74
School Operating	8,084.77	4,202.77	11,156.79	7,452.42	8,583.17
Clearing	2,321.27	6,085.67	566.50	(286.86)	7,553.58
Faculty	2,181.07	2,742.91	1,208.30	-	3,715.68
School Total	\$ <u>44,271.85</u>	\$ <u>61,835.56</u>	\$ <u>61,329.01</u>	\$ <u>-</u>	\$ <u>44,778.40</u> *

\* Represented by cash on demand with:

Carter Bank & Trust  
--Checking-General \$ 44,778.40

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds  
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional Accounts	\$ 8,287.24	\$ 10,923.05	\$ 13,058.10	\$ 1,362.15	\$ 7,514.34
Fundraisers	1,681.93	18,699.70	13,389.78	(3,242.15)	3,749.70
School Operating	590.57	3,294.08	4,154.36	1,880.00	1,610.29
Clearing Accounts	(406.15)	1,162.34	1,270.16	-	(513.97)
Faculty	111.46	-	-	-	111.46
Totals	\$ <u>10,265.05</u>	\$ <u>34,079.17</u>	\$ <u>31,872.40</u>	\$ <u>-</u>	\$ <u>12,471.82</u> *

\* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 12,471.82

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OLD BRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 1,345.43	\$ 9,414.83	\$ 16,344.43	\$ 9,535.00	\$ 3,950.83
Fundraisers	12,579.80	19,856.69	14,336.08	(9,835.00)	8,265.41
Operating	117.17	1,740.29	930.97	-	926.49
Clearing	50.73	1,091.94	426.00	300.00	1,016.67
Faculty	4,255.22	1,807.00	3,425.39	-	2,636.83
School Total	\$ <u>18,348.35</u>	\$ <u>33,910.75</u>	\$ <u>35,462.87</u>	\$ <u>-</u>	\$ <u>16,796.23</u> *

\* Represented by cash on demand with:

BB&T

--Checking

\$ 16,796.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OSBOURN PARK HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 78,795.15	\$ 156,512.12	\$ 113,531.38	\$ (4,572.03)	\$ 117,203.86
Instructional	70,685.54	46,299.26	29,713.89	381.15	87,652.06
Fundraisers	110,051.29	459,884.47	449,395.20	(14,822.38)	105,718.18
School Operating	66,441.66	38,628.96	49,790.87	45,796.43	101,076.18
Clearing	21,292.57	158,671.49	118,155.95	(25,722.06)	36,086.05
Faculty	1,461.17	2,833.55	1,197.50	(1,061.11)	2,036.11
School Total	\$ 348,727.38	\$ 862,829.85	\$ 761,784.79	\$ -	\$ 449,772.44 *

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 268,856.17
--Certificate of Deposit	4,486.58
Prince William County Employees Credit Union	
--Certificate of Deposit	152,811.37
SunTrust Bank	
--Certificates of Deposit	23,618.32
Total cash	\$ 449,772.44

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROSA PARKS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 2,914.81	\$ 17,827.03	\$ 21,430.16	\$ 2,181.18	\$ 1,492.86
Fundraisers	3,388.42	11,743.84	11,034.45	(2,100.78)	1,997.03
School Operating	82.90	829.85	832.35	(80.40)	0.00
Clearing	(0.00)	2,329.62	2,329.62	-	-
Faculty	1,032.57	3,450.11	4,102.34	-	380.34
School Total	\$ <u>7,418.70</u>	\$ <u>36,180.45</u>	\$ <u>39,728.92</u>	\$ <u>-</u>	\$ <u>3,870.23</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 3,870.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PARKSIDE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 12,042.49	\$ 12,470.27	\$ 15,697.01	\$ 29.79	\$ 8,845.54
Instructional	10,975.17	35,915.46	35,724.16	(2,474.99)	8,691.48
Fundraisers	16,768.35	32,829.84	34,603.41	5,950.89	20,945.67
Operating	684.20	4,654.47	4,016.38	159.43	1,481.72
Clearing	2,812.89	11,695.48	9,649.34	(3,431.68)	1,427.35
Faculty	1,198.77	2,502.76	1,892.85	(233.44)	1,575.24
School Total	<u>\$ 44,481.87</u>	<u>\$ 100,068.28</u>	<u>\$ 101,583.15</u>	<u>\$ -</u>	<u>\$ 42,967.00 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 42,967.00

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

JOHN F. PATTIE, SR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs/Organizational	\$ 109.00	\$ 642.00	\$ 861.90	\$ 110.90	\$ -
Instructional	33,820.58	19,958.06	16,716.72	4,024.01	41,085.93
Fundraisers	10,473.08	25,618.80	17,296.38	(9,125.35)	9,670.15
School Operating	1,794.67	297.51	5,049.21	4,490.44	1,533.41
Clearing	1,141.01	2,133.41	1,218.41	-	2,056.01
Faculty	1,614.26	5,562.78	4,613.01	500.00	3,064.03
School Total	<u>\$ 48,952.60</u>	<u>\$ 54,212.56</u>	<u>\$ 45,755.63</u>	<u>\$ -</u>	<u>\$ 57,409.53</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 57,409.53

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 9,426.74	\$ 13,691.95	\$ 23,626.76	\$ 7,292.84	\$ 6,784.77
Fundraisers	455.02	21,665.70	13,226.17	(8,170.15)	724.40
School Operating	2,571.21	6,474.77	9,867.06	1,091.10	270.02
Clearing	538.43	967.79	1,184.41	(123.07)	198.74
Faculty	838.27	10,693.22	10,648.73	(90.72)	792.04
School Total	<u>\$ 13,829.67</u>	<u>\$ 53,493.43</u>	<u>\$ 58,553.13</u>	<u>\$ -</u>	<u>\$ 8,769.97 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 8,769.97



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 2,506.57	\$ 1,261.37	\$ 1,144.88	\$ -	\$ 2,623.06
Instructional	14,865.26	36,397.16	40,709.47	1,028.94	11,581.89
Fundraisers	13,797.50	54,996.14	35,066.76	(22,568.69)	11,158.19
School Operating	21,148.45	2,710.00	43,111.82	22,127.66	2,874.29
Clearing	1,480.56	2,613.79	1,966.53	(587.91)	1,539.91
Faculty	559.60	2,478.47	2,946.08	-	91.99
School Total	<u>\$ 54,357.94</u>	<u>\$ 100,456.93</u>	<u>\$ 124,945.54</u>	<u>\$ -</u>	<u>\$ 29,869.33</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking-General \$ 29,869.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY PORTER TRADITIONAL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club	\$ 1,727.40	\$ 9,346.17	\$ 3,162.48	\$ -	\$ 7,911.09
Instructional	51,562.01	41,695.05	69,852.85	2,014.90	25,419.11
Fundraisers	2,166.58	32,526.20	30,666.53	(2,020.90)	2,005.35
School Operating	3,203.64	12,362.70	6,337.94	(131.36)	9,097.04
Clearing	1,452.89	1,367.51	2,250.55	137.36	707.21
Faculty	975.42	1,610.03	1,410.24	-	1,175.21
School Total	\$ <u>61,087.94</u>	\$ <u>98,907.66</u>	\$ <u>113,680.59</u>	\$ <u>-</u>	\$ <u>46,315.01</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 46,315.01

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 1,671.33	\$ 10,758.91	\$ 7,892.83	\$ (1,442.14)	\$ 3,095.27
Instructional	8,290.74	32,052.70	24,094.35	9,243.92	25,493.01
Fundraisers	595.87	83,038.20	51,650.10	(20,468.46)	11,515.51
School Operating	364.26	4,847.34	21,143.56	15,863.00	(68.96)
Clearing	(2,015.39)	19,294.16	3,077.86	(8,182.07)	6,018.84
Faculty	(2,698.56)	3,497.56	2,239.15	4,985.75	3,545.60
School Total	\$ <u>6,208.25</u>	\$ <u>153,488.87</u>	\$ <u>110,097.85</u>	\$ <u>-</u>	\$ <u>49,599.27</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 49,599.27

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 50,875.14	\$ 139,095.25	\$ 69,172.19	\$ (78,205.43)	\$ 42,592.77
Instructional	23,248.13	80,166.80	35,668.48	(31,989.19)	35,757.26
Fundraisers	(52,029.39)	220,948.49	154,552.14	(50,155.24)	(35,788.28)
School Operating	77,192.65	23,977.12	16,232.15	(4,594.32)	80,343.30
Clearing	16,725.23	121,796.70	283,312.03	169,133.62	24,343.52
Faculty	3,655.16	3,063.76	651.87	(4,189.44)	1,877.61
School Total	\$ <u>119,666.92</u>	\$ <u>589,048.12</u>	\$ <u>559,588.86</u>	\$ <u>-</u>	\$ <u>149,126.18</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 83,754.00
--Savings	65,372.18
	<u>149,126.18</u>
Total cash	\$ <u>149,126.18</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC VIEW ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 1,578.71	\$ 5,503.75	\$ 6,701.41	\$ 891.95	\$ 1,273.00
Fundraisers	12,905.93	12,237.66	7,858.41	(964.44)	16,320.74
Operating	1,165.38	107.00	1,789.82	964.44	447.00
Clearing	909.97	753.92	383.98	(891.95)	387.96
Faculty	2,207.87	1,674.00	2,172.33	-	1,709.54
School Total	\$ <u>18,767.86</u>	\$ <u>20,276.33</u>	\$ <u>18,905.95</u>	\$ <u>-</u>	\$ <u>20,138.24</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 20,138.24

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July, 1 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 2,232.20	\$ 9,677.99	\$ 3,116.87	\$ (2,633.59)	\$ 6,159.73
Instructional	13,894.15	27,542.05	16,239.59	(9,548.58)	15,648.03
Fundraisers	32,814.54	51,652.14	47,926.40	(9,413.15)	27,127.13
School Operating	4,069.83	2,607.90	1,379.91	6,523.30	11,821.12
Clearing	17.33	2,576.22	16,049.49	15,775.15	2,319.21
Faculty	1,845.30	624.42	82.95	(703.13)	1,683.64
School Total	<u>\$ 54,873.35</u>	<u>\$ 94,680.72</u>	<u>\$ 84,795.21</u>	<u>\$ -</u>	<u>\$ 64,758.86 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 64,758.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIVER OAKS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ 1,580.25	\$ -	\$ 502.90	\$ (267.50)	\$ 809.85
Instructional	829.58	13,971.30	11,131.76	(1,863.10)	1,806.02
Fundraisers	7,344.59	6,368.64	7,898.44	2,130.60	7,945.39
School Operating	1,174.57	1,324.52	548.91	(900.00)	1,050.18
Clearing	2,577.26	4,573.10	1,892.11	900.00	6,158.25
Faculty	109.82	1,683.08	2,759.49	-	(966.59)
School Total	<u>\$ 13,616.07</u>	<u>\$ 27,920.64</u>	<u>\$ 24,733.61</u>	<u>\$ -</u>	<u>\$ 16,803.10 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 16,803.10

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Organizational	\$ 10.00	\$ -	\$ -	\$ -	\$ 10.00
Instructional	8,945.12	13,329.65	14,154.45	2,934.94	11,055.26
Fundraisers	15,152.49	10,533.48	6,064.91	(2,900.00)	16,721.06
School Operating	7,610.68	2,596.94	3,487.41	(120.92)	6,599.29
Clearing	43.02	2,410.88	731.40	75.82	1,798.32
Faculty	1,955.06	2,349.02	2,259.37	10.16	2,054.87
School Total	\$ <u>33,716.37</u>	\$ <u>31,219.97</u>	\$ <u>26,697.54</u>	\$ <u>-</u>	\$ <u>38,238.80</u> *

\* Represented by cash on demand with:

TD Bank  
--Checking \$ 38,238.80



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HERBERT J. SAUNDERS MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July, 1 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 12,241.09	\$ 23,354.38	\$ 13,352.62	\$ (11,592.79)	\$ 10,650.06
Instructional	25,256.69	35,506.21	32,885.96	(2,301.80)	25,575.14
Fundraisers	23,738.33	99,230.39	82,618.07	(21,535.09)	18,815.56
School Operating	7,589.67	5,677.36	8,310.10	3,926.92	8,883.85
Clearing	14,169.93	41,888.83	79,117.73	29,317.54	6,258.57
Faculty	1,060.47	1,752.99	4,623.73	2,185.22	374.95
School Total	<u>\$ 84,056.18</u>	<u>\$ 207,410.16</u>	<u>\$ 220,908.21</u>	<u>\$ -</u>	<u>\$ 70,558.13 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 70,558.13</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SIGNAL HILL ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 9,063.61	\$ 17,964.90	\$ 18,384.92	\$ (975.25)	\$ 7,668.34
Fundraisers	6,042.21	29,589.93	21,255.75	(175.00)	14,201.39
School Operating	4,095.21	2,865.71	940.17	(16.41)	6,004.34
Clearing	2.62	16,740.53	16,974.03	1,829.46	1,598.58
Faculty	344.61	1,352.07	849.79	(662.80)	184.09
School Total	<u>\$ 19,548.26</u>	<u>\$ 68,513.14</u>	<u>\$ 58,404.66</u>	<u>\$ -</u>	<u>\$ 29,656.74 *</u>

\* Represented by cash on demand with:

TD Bank	
--Checking	<u>\$ 29,656.74</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 2,261.62	\$ 5,666.25	\$ 5,769.50	\$ 245.00	\$ 2,403.37
Fundraisers	1,062.25	9,073.00	6,561.05	(1,863.79)	1,710.41
Operating	3,261.37	64.79	1,618.79	1,300.60	3,007.97
Clearing	1,076.22	2,585.10	3,661.32	-	-
Faculty	283.70	1,146.24	1,249.26	318.19	498.87
School Total	\$ <u>7,945.16</u>	\$ <u>18,535.38</u>	\$ <u>18,859.92</u>	\$ <u>-</u>	\$ <u>7,620.62</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 7,620.62

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SPRINGWOODS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 37,079.66	\$ 25,344.53	\$ 22,625.32	\$ 4,400.09	\$ 44,198.96
Fundraisers	6,554.24	20,566.92	10,144.46	(4,586.99)	12,389.71
School Operating	1,876.68	390.92	202.50	(137.79)	1,927.31
Clearing	540.29	1,982.83	1,981.32	124.69	666.49
Faculty	1,541.77	1,510.00	1,991.79	200.00	1,259.98
Totals	\$ <u>47,592.64</u>	\$ <u>49,795.20</u>	\$ <u>36,945.39</u>	\$ <u>-</u>	\$ <u>60,442.45</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 60,442.45

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL JACKSON HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 26,985.52	\$ 41,382.59	\$ 26,744.98	\$ (8,612.12)	\$ 33,011.01
Instructional	60,766.01	166,323.56	156,843.54	(2,406.75)	67,839.28
Fundraisers	199,218.00	187,701.19	154,193.60	(17,707.00)	215,018.59
School Operating	103,657.72	11,799.61	25,109.40	24,515.22	114,863.15
Clearing	34,408.51	88,781.06	110,188.03	4,658.52	17,660.06
Faculty	4,998.07	5,204.81	5,648.48	(447.87)	4,106.53
School Total	<u>\$ 430,033.83</u>	<u>\$ 501,192.82</u>	<u>\$ 478,728.03</u>	<u>\$ -</u>	<u>\$ 452,498.62 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 83,439.29
--Money Market	333,536.81
Suntrust Bank	
--Lynch Certificate of Deposit	12,266.10
--Athletic Certificate of Deposit	23,256.42
Total cash	<u>\$ 452,498.62</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 7,408.91	\$ 14,860.93	\$ 16,337.12	\$ (870.24)	\$ 5,062.48
Instructional	8,674.69	48,611.76	43,967.47	(1,659.19)	11,659.79
Fundraisers	55,349.34	65,451.70	40,973.37	(13,913.72)	65,913.95
School Operating	30,750.24	6,651.76	2,992.39	11,177.65	45,587.26
Clearing	(818.36)	34,807.38	37,886.14	5,265.50	1,368.38
Faculty	2,816.94	2,412.64	1,659.25	-	3,570.33
School Total	\$ <u>104,181.76</u>	\$ <u>172,796.17</u>	\$ <u>143,815.74</u>	\$ <u>-</u>	\$ <u>133,162.19</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 89,975.40
--Certificate of Deposit	43,186.79
	\$ 133,162.19
Total cash	\$ 133,162.19

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 2,114.36	\$ 4,713.00	\$ 3,068.06	\$ 2,733.00	\$ 6,492.30
Fundraisers	22,807.19	10,118.36	9,458.37	(3,035.34)	20,431.84
School Operating	519.64	6,241.24	7,586.44	1,368.08	542.52
Clearing	(30.02)	805.18	499.88	-	275.28
Faculty	5,027.96	758.22	1,042.33	(1,065.74)	3,678.11
School Total	<u>\$ 30,439.13</u>	<u>\$ 22,636.00</u>	<u>\$ 21,655.08</u>	<u>\$ -</u>	<u>\$ 31,420.05</u> *

\* Represented by cash on demand with:

SunTrust  
--Checking \$ 31,420.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SWANS CREEK ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 3,868.73	\$ 23,215.81	\$ 27,399.56	\$ 3,963.41	\$ 3,648.39
Fundraisers	15,359.66	21,120.03	17,207.45	(4,732.45)	14,539.79
School Operating	14,112.09	57.47	1,039.93	3,034.69	16,164.32
Clearing	6,529.91	15,075.19	17,247.61	(2,435.65)	1,921.84
Faculty	1,285.96	1,384.65	1,146.49	170.00	1,694.12
School Total	\$ <u>41,156.35</u>	\$ <u>60,853.15</u>	\$ <u>64,041.04</u>	\$ <u>-</u>	\$ <u>37,968.46</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 37,968.46



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 945.27	\$ 8,625.82	\$ 9,361.46	\$ 204.59	\$ 414.22
Fundraisers	10,727.28	10,664.96	6,799.27	(3,185.67)	11,407.30
School Operating	8,393.63	400.00	3,206.02	2,781.08	8,368.69
Clearing	384.96	1,292.85	1,713.81	-	(36.00)
Faculty	1,856.83	2,903.60	2,008.78	200.00	2,951.65
School Total	\$ <u>22,307.97</u>	\$ <u>23,887.23</u>	\$ <u>23,089.34</u>	\$ <u>-</u>	\$ <u>23,105.86</u> *

\* Represented by cash on demand with:

Bank of America  
--Checking

\$ 23,105.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 1,078.31	\$ 8,601.33	\$ 14,090.26	\$ 5,077.17	\$ 666.55
Fundraisers	439.60	12,266.33	1,266.47	(11,123.73)	315.73
School Operating	783.43	3,136.95	11,329.07	7,702.33	293.64
Clearing	-	320.47	481.94	161.47	-
Faculty	1,349.83	2,337.74	1,726.20	(1,817.24)	144.13
School Total	<u>\$ 3,651.17</u>	<u>\$ 26,662.82</u>	<u>\$ 28,893.94</u>	<u>\$ -</u>	<u>\$ 1,420.05 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 1,420.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 1,585.89	\$ 10,817.95	\$ 12,407.05	\$ 1,341.00	\$ 1,337.79
Fundraisers	19,405.43	19,506.30	13,145.77	(10,106.17)	15,659.79
School Operating	4,912.78	406.00	6,474.50	6,068.50	4,912.78
Clearing	9,949.04	20,034.28	18,778.91	3,200.67	14,405.08
Faculty	1,787.62	985.00	1,171.69	(504.00)	1,096.93
School Total	\$ <u>37,640.76</u>	\$ <u>51,749.53</u>	\$ <u>51,977.92</u>	\$ <u>-</u>	\$ <u>37,412.37</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 37,412.37

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ 904.06	\$ 1,669.00	\$ 1,624.13	\$ -	\$ 948.93
Instructional	4,537.52	26,137.50	34,439.45	6,412.00	2,647.57
Fundraisers	15,523.72	27,574.95	12,705.42	(11,412.00)	18,981.25
School Operating	8,339.00	4,447.65	12,186.80	5,000.00	5,599.85
Clearing	3,228.03	2,574.04	2,091.27	-	3,710.80
Faculty	3,006.32	1,104.85	1,403.23	-	2,707.94
School Total	<u>\$ 35,538.65</u>	<u>\$ 63,507.99</u>	<u>\$ 64,450.30</u>	<u>\$ -</u>	<u>\$ 34,596.34 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 34,596.34

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WEST GATE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 229.63	\$ 634.00	\$ 771.00	\$ -	\$ 92.63
Fundraisers	5,384.67	7,749.93	5,241.46	(125.19)	7,767.95
School Operating	1,445.62	-	1,452.00	125.19	118.81
Clearing	331.96	814.15	680.13	-	465.98
Faculty	1,380.11	125.00	338.84	-	1,166.27
School Total	<u>\$ 8,771.99</u>	<u>\$ 9,323.08</u>	<u>\$ 8,483.43</u>	<u>\$ -</u>	<u>\$ 9,611.64 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 9,611.64

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 6,235.19	\$ 24,344.92	\$ 24,932.64	\$ 533.22	\$ 6,180.69
Fundraisers	26,416.79	24,634.69	14,503.44	(587.20)	35,960.84
School Operating	10,178.09	4,679.80	4,336.44	(166.52)	10,354.93
Clearing	(416.47)	1,382.20	787.13	20.50	199.10
Faculty	754.31	1,067.70	1,149.33	200.00	872.68
School Total	<u>\$ 43,167.91</u>	<u>\$ 56,109.31</u>	<u>\$ 45,708.98</u>	<u>\$ -</u>	<u>\$ 53,568.24 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 53,568.24

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY WILLIAMS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ 495.00	\$ 109.00	\$ 403.19	\$ -	\$ 200.81
Instructional	16,891.46	21,117.92	25,169.09	394.25	13,234.54
Fundraisers	14,842.71	18,921.79	12,329.14	(558.18)	20,877.18
School Operating	429.71	24.05	25.00	0.95	429.71
Clearing	-	2,648.29	2,836.27	162.98	(25.00)
Faculty	3,267.33	3,067.80	2,537.09	-	3,798.04
School Total	\$ <u>35,926.21</u>	\$ <u>45,888.85</u>	\$ <u>43,299.78</u>	\$ <u>-</u>	\$ <u>38,515.28</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 38,515.28

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 427.20	\$ 207.00	\$ 246.00	\$ -	\$ 388.20
Fundraisers	16,337.03	89.25	-	-	16,426.28
Operating	4,342.32	870.00	305.25	-	4,907.07
Clearing	(20.50)	-	-	-	(20.50)
Faculty	112.64	505.00	567.80	-	49.84
School Total	<u>\$ 21,198.69</u>	<u>\$ 1,671.25</u>	<u>\$ 1,119.05</u>	<u>\$ -</u>	<u>\$ 21,750.89 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 21,750.89



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 4,777.92	\$ 11,724.00	\$ 13,465.24	\$ 1,010.45	\$ 4,047.13
Instructional	16,108.74	17,295.75	18,732.16	3,152.71	17,825.04
Fundraisers	41,719.05	78,513.64	57,319.34	(12,947.36)	49,965.99
Operating	8,138.55	3,861.10	8,910.25	6,778.80	9,868.20
Clearing	42,810.66	39,815.42	28,566.78	2,005.40	56,064.70
Faculty	2,229.84	946.27	334.34	-	2,841.77
School Total	<u>\$ 115,784.76</u>	<u>\$ 152,156.18</u>	<u>\$ 127,328.11</u>	<u>\$ -</u>	<u>\$ 140,612.83 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 80,438.09
--Money Market	60,174.74
Total cash	<u>\$ 140,612.83</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Club/Organization	\$ 50,798.14	\$ 131,210.63	\$ 126,175.01	\$ (435.93)	\$ 55,397.83
Instructional	44,085.85	65,762.47	57,913.56	4.11	51,938.87
Fundraisers	141,593.07	397,284.60	347,254.44	(11,372.49)	180,250.74
Operating	62,100.13	6,419.67	22,355.56	20,513.50	66,677.74
Clearing	6,653.31	102,249.05	94,429.35	(8,783.45)	5,689.56
Faculty	2,051.90	12,142.52	10,759.20	74.26	3,509.48
School Total	\$ <u>307,282.40</u>	\$ <u>715,068.94</u>	\$ <u>658,887.12</u>	\$ <u>-</u>	\$ <u>363,464.22</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 160,615.80
--Money Market	202,848.42
Total cash	\$ <u>363,464.22</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

YORKSHIRE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 16,990.97	\$ 7,391.81	\$ 13,626.15	\$ 10,325.44	\$ 21,082.07
Major Activity	9,015.16	16,326.70	10,283.31	(9,907.94)	5,150.61
School Operating	7,795.07	1,914.64	431.89	821.62	10,099.44
Clearing	4,998.50	15,211.70	15,072.11	(1,439.12)	3,698.97
Faculty	153.13	1,399.78	1,302.45	200.00	450.46
School Total	\$ <u>38,952.83</u>	\$ <u>42,244.63</u>	\$ <u>40,715.91</u>	\$ <u>-</u>	\$ <u>40,481.55</u> *

\* Represented by cash on demand with:

United Bank  
--Checking \$ 40,481.55

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## Report of Audit Findings and Recommendations

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**Date: August 13, 2010**

**To the Prince William County School Board  
County of Prince William, Virginia**

This report is to follow up our recent audit of the cash basis financial statements of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

### All Schools

Due to the nature of school activity funds, there is an inherent risk of misappropriation of assets associated with the lack of segregation of duties over the accounts, records, and financial reporting. Although this risk exists, the costs of segregating these duties would likely outweigh the benefits. We recommend those charged with governance and management implement review procedures and other monitoring activities to mitigate the risks associated with the lack of segregation of duties.

The Treasurer of Virginia recently distributed a memorandum regarding 2010 Amendments to the Security for Public Deposits Act. These amendments become effective July 1, 2010. As a result of these amendments, School Board finance officers should inform school bookkeepers and principals of this change in legislation. School bookkeepers, principals or School Board finance officers should contact all banks and ensure that the school activity fund accounts are reported as public deposits and collateralized in accordance with the amended Security for Public Deposits Act. School personnel should periodically obtain documentation from each bank holding school activity fund accounts to confirm that these funds are reported as public deposits and properly collateralized.

### Alvey Elementary School

#### Findings

We noted reimbursements to individuals that included sales tax. These purchases exceeded \$100. We recommend that when possible the school utilize its sales tax exemption form to avoid the payment of sales tax.

At June 30, 2010 the school had three checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

It was noted during our audit that several funds had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

## Recommendations

During our audit, we noted unrelated disbursements posted to “profit center” accounts, i.e. school store, faculty coke, and faculty Pepsi accounts. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profits from the activity can then be transferred and used for authorized purposes.

The school’s cash balance decreased approximately \$67,000 during the year leaving the school with only \$18,516.44 remaining at year end. Financial management will be extremely important in FY 11 to avoid overspending the school’s cash balance.

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

### Antietam Elementary School

#### Recommendation

During our audit, we noted a significant fundraiser posted to the art account. We recommend that large fundraisers be segregated into separate accounts to more easily reflect profitability of the fundraiser. Profits from the fundraiser can then be transferred and used for authorized purposes.

### Ashland Elementary School

#### Finding

During our audit, we noted that receipt #2460 in the amount of \$6,601 was remitted to the bookkeeper as one day’s school kit collections. It is unlikely this large amount was collected in one day. We recommend that teachers remit funds to the bookkeeper on a daily basis.

### Battlefield High School

#### Findings

We noted the ticket sales deposited for the varsity football game on 8/27/09 were \$960 less than the amount reported on the ticket sale reports. We determined that there were four individuals collecting money for the event and one of the ticket reports showed a total collected of \$955. The funds were later deposited with the receipts from the 9/11/09 varsity football game. We noted this occurred several other times. All the football receipts were eventually deposited but they were often held for over a month prior to being deposited. It is our understanding that the school athletic director held the funds for gate change at other events. We recommend that all ticket sale funds be deposited with the school’s bookkeeper after each event. If additional change is needed for the gate sales this should be handled through the PWCPs change fund procedures.

During our audit, it was determined that the yearbook lost approximately \$2,300 during fiscal year 2010. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

## Recommendation

The school had \$195,624 in disbursements posted to the school's site based management credit card reimbursement account. We recommend that disbursements paid for via the PWCPs credit card are posted to the account that the disbursement was related to as otherwise this skews the financial results of the entire school.

### Bel Air Elementary School

#### Finding

During our audit, it was determined that receipt #882 was not deposited in a timely fashion. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

### Belmont Elementary School

No findings or recommendations.

### Bennett Elementary School

#### Finding

It was noted during our audit that several accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, funds should not end the year with deficit balances. We recommend that transfers be made to any funds with a deficit balance at year-end.

#### Recommendations

In reviewing the school's financial report, we noted none of the accounts were assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

The school had three uncleared adjustments totaling \$23.05 on its June 30, 2010 bank reconciliation. We recommend these adjustments be investigated and cleared from the monthly bank reconciliation.

### Louise A. Benton Middle School

#### Recommendation

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2010 was \$136,111.50.

## Stuart M. Beville Middle School

### Finding

During our audit, it was determined that the yearbook lost approximately \$1,400 during fiscal year 2010. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

## Brentsville District Senior High School

### Findings

We noted reimbursements to individuals that included sales tax. These purchases exceeded \$100. We recommend that when possible the school utilize its sales tax exemption form to avoid the payment of sales tax.

It was noted during our audit that on several occasions, cash receipts were posted to the general ledger a day after being deposited to the bank. We recommend that receipts be posted to the accounting system when received, verified to the deposit report and then deposited to the bank.

At June 30, 2010, the school had two checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

### Recommendations

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

The school had \$102,300 in disbursements posted to the school's site based repayment credit card reimbursement account. We recommend that disbursements paid for via the PWCPs credit card be posted to the account that the disbursement was related to as otherwise this skews the financial results of the school.

## Bristow Run Elementary School

### Findings

At June 30, 2010, the school had three checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

During our audit, it was noted that there was only one signature on check #3682. All checks should be signed by two authorized signatories.

### Recommendation

In reviewing the school's financial report, we noted four accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## Buckland Mills Elementary School

### Findings

We recommend that all checks be supported by adequate approved supporting documentation and all checks written have two authorized signatures. Check #1377 lacked adequate documentation. Additionally, check #1408, and #1420 were not approved by the principal. Finally, there was only one signature on check #1350.

During our audit, we noted that the fall book fair sales reported on the GL were \$200.00 less than the sales reported to Scholastic. This is due to the fact that the school included the change fund in its book sales reported and thus overpaid Scholastic by this amount.

During our audit of cash receipts, it was discovered that receipts #2035 and #2039 were received on 2/17/10 and deposited on 2/24/10. Receipt #2367 was received on 6/30/10 but not deposited until 7/30/10. Additionally, receipt #2289 did not have the standard cash transmittal form and was written to "school kits". According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy. Finally, to allow for an adequate audit trail, receipts should be written out to the individual remitting the funds and not to generic titles such as "school kits".

### Recommendation

During our audit, we noted numerous unrelated disbursements posted to several "profit center" accounts, i.e. book fair, yearbook, and faculty vending. We recommend that transactions in these accounts be directly related to the fundraiser or profit center to avoid skewing the financial results of the account. The profit resulting from these activities can be transferred to the appropriate account and used for authorized purposes.

## Bull Run Middle School

### Recommendations

During our audit, we noted numerous unrelated disbursements posted to "profit center" accounts, i.e. pictures and faculty coke. We recommend that transactions in these accounts be directly related to the fundraiser or profit center to avoid skewing the financial results of the account. The profit resulting from these activities can be transferred to the appropriate account and used for authorized purposes.

In reviewing the school's financial report, we noted several accounts that were not assigned to any of the normal account classes. The bookkeeper did correct this situation during our audit.

## Cedar Point Elementary School

### Findings

During our audit, we determined that receipt #1789 was held for over two weeks by a teacher before being remitted to the school's bookkeeper. We recommend that staff remit all funds received on a daily basis.

Check #2045 lacked principal approval on the invoice. All checks should be approved by the principal before a check is issued for payment.



## Recommendation

The school issued several checks for reimbursement to the principal and the bookkeeper. Check #2034 was written to the bookkeeper and also signed by the bookkeeper. Since the school has three authorized check signers, we recommend that checks written to an authorized check signer be signed by someone other than the payee.

## Coles Elementary School

### Findings

During our audit, it was determined that numerous receipts were not deposited in a timely fashion. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

At June 30, 2010 the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #3750 and #3803 lacked supporting documentation. Additionally, a signature stamp was used to approve the check requisitions and sign the check on behalf of the principal for check #'s 3804 and 3805.

### Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. instructional).

## Dale City Elementary School

### Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. clearing).

## Dumfries Elementary School

### Recommendations

During our audit, we noted unrelated disbursements posted to the faculty snack account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profits from this account can be transferred to the appropriate account and used for authorized purposes.

In reviewing the school's financial report, two accounts were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional, fundraising).

## Suella Ellis Elementary School

### Recommendation

In reviewing the school's financial report, two accounts were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## Enterprise Elementary School

### Findings

All receipts for the fall book fair were deposited on October 21, 2009 in the amount of \$1,971.09. It is unlikely this large amount was collected in one day. We recommend that the librarian remit funds to the bookkeeper on a daily basis.

It was noted during our audit that receipt #7012 was received on May 14, 2010 but was not deposited to the bank until May 24, 2010. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

We were unable to locate the cancelled checks for check #'s 8596-8644. All checks that have cleared the bank should be included with the school's audit materials.

At June 30, 2010, the school had three checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

### Recommendation

In reviewing the school's financial report, several accounts were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional, fundraising).

## Featherstone Elementary School

### Findings

Funds collected at the school's book fair were not deposited daily as received; instead the majority of the funds were lumped together and transmitted in one large deposit. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

We noted several occasions when funds remitted to the bookkeeper were not accompanied by a cash transmittal form. We recommend cash transmittal forms be utilized each time funds are transmitted to the bookkeeper.

### Recommendation

During our audit, it was noted that cash transmittal forms remitted by teachers contained no date. We recommend that all transmittal forms show the date of receipt.

## Fitzgerald Elementary School

### Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #5067 lacked supporting documentation.

The school collected over \$21,000 in building use funds. At year end after transferring \$4,170 to other funds, the school owed \$2,894.25 to PWCPS. We recommend the school remit the applicable percentage to PWCPS as soon as possible.

### Recommendation

During our audit, it was noted that cash transmittal forms remitted by teachers contained no date. We recommend that all transmittal forms show the date of receipt.

## Forest Park High School

### Findings

We noted several instances where standard transmittal forms utilized by the school were not dated by the individual remitting the funds. We also noted several instances in which funds had been deposited to the bank prior to the receipt being posted to the school's accounting system. We recommend receipts be posted as received and then deposited to the bank.

During our audit, it was determined that the yearbook lost approximately \$5,000 during fiscal year 2010. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

It was noted during our audit that the drivers' education fund had a deficit balance at June 30, 2010. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

The school collected over \$43,000 in building use funds. At year end after transferring \$18,503 to other accounts, the account had a balance of approximately \$1,500 in current year building use funds remaining. We recommend the school remit the applicable percentage remaining of the \$43,000 collected during the year to PWCPS as soon as possible.

## Freedom High School

### Finding

During our audit, it was determined that the yearbook lost approximately \$14,500 during fiscal year 2010. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

### Recommendations

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2010 was \$234,787.78.

The school collected over \$223,388 in building use funds. \$140,000 was paid to PWCPS and the remaining amount was kept by the school. We recommend the school remit the applicable percentage of its collections to PWCPS as soon as possible.

### Gainesville Middle School

#### Finding

It was noted during our audit that three accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

#### Recommendations

During our audit, we noted unrelated disbursements made from the faculty coke account. We recommend only posting that activity which is directly related to the activity and transferring any profits to other accounts to make purchases as needed.

In reviewing the school's financial report, we noted several accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

### Garfield High School

#### Recommendation

In reviewing the school's financial report, we noted accounts that were not assigned to the appropriate account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. football equipment was grouped with club accounts).

### Glenkirk Elementary School

#### Finding

On the school's June 30, 2010 bank reconciliation, there is an outstanding deposit that is remaining from May 2009. This item was outstanding due to the date on the deposit accidentally being from FY09 when it should have been a deposit in FY08. It was manually corrected in FY 09, but it is still showing up on the 2010 year end bank reconciliation. We recommend that this deposit be adjusted and removed from the school's bank reconciliation.

#### Recommendations

During our audit, we noted unrelated disbursements made from the pictures and coke accounts. We recommend only posting that activity which is directly related to the activity and transferring any profits to other accounts to make purchases as needed.

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. fundraising).

The school collected over \$21,300 in building use funds. \$15,000 was paid to PWCPs and the remaining amount was kept by the school. We recommend the school remit the applicable percentage of its collections to PWCPs as soon as possible.

### Mills E. Godwin Middle School

#### Recommendation

The school had \$8,861.50 in disbursements posted in the school's site based repayment credit card reimbursement account. We recommend that disbursements paid for via the PWCPs credit card are posted to the account that the disbursement was related to as otherwise this skews the financial results of the school.

### Graham Park Middle School

No findings or recommendations.

### Samuel L. Gravely Elementary School

#### Findings

The school collected over \$21,000 in building use funds. At year end after transferring \$4,170 to other funds, the school owed \$2,894.25 to PWCPs. We recommend the school remit the applicable percentage to PWCPs as soon as possible.

Check #1095 consisted of a reimbursement for a gift card purchased for a teacher. There was no sign out sheet to indicate that the card had been distributed. We recommend that all gift card purchases contain documentation as to the recipient of the card.

#### Recommendations

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. club).

During our audit, we noted unrelated disbursements posted to the book fair and faculty coke account. We recommend that transactions in these accounts be directly related to the activity to avoid skewing the financial results of the account. The profit resulting from the activity can be transferred to the appropriate account and used for authorized purposes.

### Henderson Elementary School

#### Findings

On the school's June 30, 2010 bank reconciliation, check #5169 in the amount of (\$670) was listed as outstanding. It is unclear how an outstanding check could be negative. We recommend this check be investigated and any necessary adjusting entries made.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #5064, #5141, #5067, #5111 and #5137 lacked supporting documentation.

## Recommendations

The school's cash balance decreased approximately \$21,000 during the year leaving the school with only \$9,958.26 remaining at year end. Financial management will be extremely important in FY 11 to avoid overspending the school's cash balance.

During our audit, we noted unrelated disbursements made from the yearbook, school office, fundraiser art, faculty coke and book fair accounts. We recommend only posting transactions that are directly related to the activity in these respective accounts and transferring any profits to other accounts to make purchases as needed.

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

### C.D. Hylton High School

#### Finding

During our audit, we noted two instances where receipts were not remitted to the bookkeeper in a timely manner. The date on the cash transmittal form was changed to match the date remitted to the bookkeeper. These receipts were #32155 and #32213. We recommend that receipts be remitted to the bookkeeper on a daily basis by teachers and staff.

#### Recommendation

The school has five building use accounts where it appears that funds are being held by the school and not being remitted to PWCPS. We recommend the school remit the applicable percentage of its collections for these rental fees to PWCPS as soon as possible.

### Independent Hill School

#### Recommendation

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

### Kerrydale Elementary School

#### REPEAT OF PRIOR YEAR FINDINGS FOR FOURTH CONSECUTIVE YEAR

During our audit, of receipts we noted numerous occasions where receipts were not supported by a standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. We recommend cash transmittal forms are utilized by staff when remitting funds to the bookkeeper.

During our audit, adequate supporting documentation could not be located for check #9149, #9151 nor #9178. We also noted numerous check requisitions that were not approved by the principal. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

During our audit, it was determined that the school was maintaining a balance in its instrument rental account at year end. Furthermore, money received from before and after care for janitorial services does not appear to have been remitted at all to PWCPs. We recommend these funds be remitted to PWCPs as soon as possible.

### Current Year Findings

It was noted during our audit that the field trip 2<sup>nd</sup> grade, jump rope for heart and school office accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds. Additionally, there were several fundraising activities, such as Hands for Haiti being accounted for in the school office account. Fundraising activities should be accounted for in a separate account and not commingled with other school activity.

Funds collected at the school's book fair were not deposited daily as they were received; instead the majority of the funds were lumped together and transmitted in one large deposit. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

### Recommendation

During our audit, it was noted that cash transmittal forms remitted by teachers contained no date. We recommend that all transmittal forms show the date of receipt.

### Kilby Elementary School

No findings or recommendations.

### Martin Luther King Elementary School

#### Recommendation

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

### Lake Ridge Elementary School

#### Findings

During our audit of receipts, we noted that receipt #3116 was not deposited to the bank in a timely manner. The transmittal form was dated 2/4/10 but the funds were not deposited until 2/24/10. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

At June 30, 2010, the school had eleven checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

It was noted during our audit that the school had several accounts with deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

### Lake Ridge Middle School

#### Finding

It was noted during our audit that the school had several accounts with deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

### Leesylvania Elementary School

#### Findings

As a result of our audit, we noted receipt #'s 10604, 10605, 10606, 10607, 10608, 10610 were not timely deposited to the bank. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

In fiscal year 2009, we commented that the school did not remit \$33,415.44 in building use receipts to PWCPs. In the current year we noted the school did remit their building use funds to PWCPs. However, the beginning balance of \$33,415.44 was never remitted to PWCPs, instead the funds were transferred to the school's building use local account. We recommend that the appropriate building use fund balance from fiscal year 2009 be remitted to PWCPs as soon as possible.

### Loch Lomond Elementary School

#### Findings

All receipts for the fall book fair were deposited on October 19, 2009 in the amount of \$3,897. It is unlikely this large amount was collected in one day. We recommend that the librarian remit funds to the bookkeeper on a daily basis.

It was noted during our audit that receipt #5382 was received on October 1, 2009 by the music teacher, but was not deposited to the bank until October 27, 2009. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy. Additionally, receipt #5366 and #5606 did not have cash transmittal forms to support the amounts remitted.

On the school's June 30, 2010 bank reconciliation there are uncleared adjustments totaling \$16 that should be investigated and removed from the bank reconciliation.

#### Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. operating).



## Fred Lynn Middle School

### Finding

During our audit, it was determined that the yearbook lost approximately \$2,300 during fiscal year 2010. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

### Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. clearing).

## Thurgood Marshall Elementary School

### Findings

The school issued several checks for reimbursement to the principal and the bookkeeper. However these checks were all signed by the principal and the bookkeeper. Since the school has four authorized check signers, we recommend that checks written to an authorized checks signer be signed by someone other than the payee.

During our audit, it was determined that receipt #13039 was deposited on 5/1/10 but not posted to the accounting system until 5/3/10. We recommend receipts be posted to the accounting system when received and then deposited to the bank.

## E.H Marstellar Middle School

### Finding

During our audit, we noted two transfers in to the faculty account totaling \$6,000 from the magazine fundraising and building use accounts. The funds were expended for staff luncheons, staff breakfast, staff mugs, and various other staff reimbursements. School activity fund monies are to be used for the benefit of the students. We recommend that faculty disbursements be funded by collections from the faculty and/or faculty vending machines.

### Recommendations

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2010 was \$220,951.52.

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. club, operating).

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

## Marumsc Hills Elementary School

### Finding

During our audit, adequate supporting documentation could not be located for check #8640 or #8647. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

### Recommendation

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

## Christa McAuliffe Elementary School

### Findings

During our audit, it was noted that the school had not remitted instrument rental fees to PWCPS. We recommend that the school remit these funds as soon as possible.

As a result of our audit, we noted two instances where receipts (#1237 and #1238) were deposited to the bank before being posted to the accounting system. We also noted one receipt (#1004) that was not timely deposited to the bank and according to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend receipts be posted before funds are taken to the bank for deposit and deposits be made in accordance with County policy.

It was discovered during our audit that journal entries posted to the Blue Bear accounting system were not being approved by the principal. We recommend that all adjusting entries be approved by the principal or her designee.

## Minnieville Elementary School

### Findings

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #209 and #226 lacked adequate supporting documentation during our audit. Furthermore, check #207 was not approved by the principal.

The vast majority of the school's disbursements were posted to the site based management account, such as payment of the yearbook, book fairs, fundraiser payment, etc. This distorts the financial activity of the school by skewing the results of its individual activities. We recommend that financial transactions be posted to the account to which they are related and not just site based reimbursement.

### Recommendation

During our audit, we noted numerous unrelated disbursements posted to the book fair account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from this activity can be transferred to appropriate funds and used for authorized purposes.

## Montclair Elementary School

### Findings

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #5258 lacked adequate supporting documentation during our audit.

We recommend that the school consider the use of a standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. Ideally, this form would require the signature of the teacher remitting the funds, an amount and a description of the purpose for which the funds were collected. This transmittal form would then be attached to the deposit report or receipts printed from the school's accounting system. This practice is currently in place at the other schools throughout the County.

### Recommendations

During our audit, we noted numerous unrelated disbursements posted to the school's faculty vending account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from these activities can then be transferred to appropriate funds and used for authorized purposes.

## Mountain View Elementary School

### Findings

During our audit, we noted that receipt #3537 in the amount of \$4,353 was remitted to the bookkeeper as one day's field trip collections. It is unlikely this large amount was collected in one day. We recommend teachers remit funds to the bookkeeper daily.

The school issued check #7492 to the bookkeeper. However this check was also signed by the bookkeeper. We recommend that checks written to an authorized check signer be signed by someone other than the payee.

## George P. Mullen Elementary School

No findings or recommendations.

## Neabsco Elementary School

### Recommendation

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## New Directions Alternative School

### Finding

We recommend that the school consider the use of a standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. Ideally, this form would require the signature of the teacher remitting the funds, an amount and a description of the purpose for which the funds were collected. This transmittal form would then be attached to the deposit report or receipts printed from the school's accounting system. This practice is currently in place at the other schools throughout the County.

## New Dominion Alternative School

### Finding

During our audit, it was discovered that receipts were written out of sequence beginning in January 2010. Furthermore on receipt #546, \$45 was removed from the receipts with an explanation "NSF check \$45". It is unclear how this would be known before the deposit was made.

### Recommendation

Currently only the principal signs the checks for the school. To enhance internal controls over disbursements we recommend that checks are signed by two authorized check signers.

Transfers were not approved by the principal. We recommend that any transfers or adjustments be approved by the principal.

## Nokesville Elementary School

### Recommendation

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. operating).

## Occoquan Elementary School

No findings or recommendations.

## Old Bridge Elementary School

### Findings

At June 30, 2010, the school's bank reconciliation showed an outstanding deposit of \$1,251.42. However, this outstanding deposit is due to a receipt from the book fair being posted twice. As a result, the school's cash balance is overstated by \$1,251.42. We recommend this receipt be adjusted and removed from the school's cash balance.

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #1675 lacked adequate supporting documentation during our audit.

## Osbourne Park Senior High School

### Findings

At June 30, 2010, the school's bank account was overstated by \$744 due to a receipt being posted twice in the accounting system. The bookkeeper will make the adjustment on her July bank reconciliation.

The school has two checks that have been outstanding for more than one year. We recommend these checks be written off and added back to the school's cash balance.

At June 30, 2010, the school had \$35,650 in drivers' education fees that had not been remitted to PWCPs. We recommend these funds be remitted to PWCPs as soon as possible.

During our audit, we noted that receipts totaling \$17,279 were deposited to the bank on 10/29/2009 but were not recorded in the general ledger until 11/04/2009. This necessitated an adjustment by the bookkeeper to balance the October bank reconciliation and had the effect of overstating the receipts and disbursements of the school office account. The \$17,279 was removed from the school's financial report for audit purposes. We recommend that receipts be posted to the general ledger as funds are received. We also noted several receipts that were not timely deposited to the bank. For example, receipt #948506 was received on 4/22/10 but not deposited until 4/27/10. Finally, the cheerleading sponsor made a deposit of \$34,177.50 with the bookkeeper on 6/23/10. It is highly unlikely that these funds were all received on the same day. Teachers and sponsors should deposit any funds collected with the bookkeeper on a daily basis. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school receipts be deposited in accordance with County policy.

We observed untimely preparation and approval of monthly bank reconciliations and adjustments by the school. There were lags of several months between month-end and the preparation of bank reconciliations. In addition, adjustments posted to the accounting system in October were not approved by the principal until April. We recommend that bank reconciliations be prepared and approved in a timely manner after the month is closed and that adjustments be approved by the principal as they are prepared.

### Recommendation

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## Rosa Parks Elementary School

### Findings

The beginning balance of the school's financial report differed from our prior year audited balance by \$84.63 which represents coke commission received by the school. This amount was deposited to the school's bank account on 6/8/10 but was somehow posted back to FY 2009.

At June 30, 2010, there was an outstanding deposit listed for \$164.99. This receipt was posted to the accounting system on June 15, 2010 and was composed of the \$84.63 coke commission posted to the school's beginning balance and other receipts and an unknown adjustment of \$91.40. These amounts were all deposited to the bank and should not be shown as outstanding items on the school's bank reconciliation. The actual cash balance of the school at June 30, 2010 should be \$3,870.23.

## Parkside Middle School

### Findings

During our audit, it was determined that check #3159 for \$13 contained only the signature of the bookkeeper. We recommend that all checks require two authorized signatures.

It was noted during our audit that the Busch Gardens and 8<sup>th</sup> grade teams accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds. Additionally, the 2010 MUFR account ended the year with a balance of \$17,177 which should have been transferred to the Busch Gardens account to offset the trip expenses.

The school had one check that has been outstanding for more than one year. We recommend this check be written off and added back to the school's cash balance.

During our audit of receipts, it was determined that several cash transmittal forms could not be located to support the receipts. Additionally, cash transmittal forms that were used had no place for the date that the funds were collected by staff. Finally, we noted instances where receipts were written out of sequence. This is normally the result of posting receipts to the accounting system after the funds have been deposited to the bank. We recommend that a standard cash transmittal form be used that contains the date the funds were originally collected by staff and that receipts be posted to the accounting system when received and then deposited.

## John F. Pattie, Sr. Elementary School

### Finding

The school has four checks that have been outstanding for more than one year. We recommend these checks be written off and added back to the school's cash balance. Additionally, the school had two outstanding adjustments on the June 30, 2010 bank reconciliation that should be investigated and adjusted as soon as possible.

### Recommendations

During our audit, we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profits from the book fair can be transferred to the appropriate account and used for authorized purposes.

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. operating).

## Penn Elementary School

### Findings

It was noted during our audit that the faculty wearing apparel account had a deficit balance at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

During our audit, we noted check #2561 lacked the principal's approval. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

### Recommendations

During our audit, we noted numerous unrelated disbursements posted to the pictures, popcorn, and faculty coke accounts. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from these activities can be transferred to appropriate funds and used for authorized purposes.

During our review of the school's internal control questionnaire, it was discovered that all checks received are not immediately stamped on the back with a restrictive endorsement such as "for deposit only". We recommend the school implement this policy as soon as possible.

## Pennington Traditional School

### Findings

It was noted during our audit that two accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

During our audit, we noted check #2692 only contained one authorized signature. We recommend all checks have two authorized signatures.

We discovered several checks on the school's June 30, 2010 outstanding check list that had been voided. We recommend clearing the check transaction along with the void transaction when they occur rather than allowing these transactions to be "outstanding" on the bank reconciliation. Additionally, we noted the school had several checks that had been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

### Recommendation

During our audit, we noted unrelated disbursements posted to the faculty coke account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from these activities can be transferred to appropriate funds and used for authorized purposes.

## Mary Porter Traditional School

### Finding

At June 30, 2010, the school had several uncleared adjustments totaling (\$84.36) on its bank reconciliation. These adjustments should be investigated and removed from the school's bank reconciliation.

The school collected over \$11,500 in building use funds but only remitted \$5,531.93 to PWCPs. We recommend the school remit the applicable percentage to PWCPs as soon as possible.

### Recommendations

During our audit, we noted that art fundraiser was posted to the art department account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from these activities can then be transferred to appropriate funds and used for authorized purposes.

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal form show the date of receipt. Additionally, it appeared that several of the cash transmittal forms were completed by the bookkeeper and not the individual remitting the funds.

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. instructional).

## Potomac Middle School

### Findings

At June 30, 2010, there was an outstanding deposit on the bank reconciliation for \$2,905.09. This was from a deposit from the prior year being misdated to the current year (FY 2010). This error was supposed to be corrected by an adjustment to clear the outstanding item. We recommend that an adjustment be made as soon as possible to record this deposit in the correct fiscal year.

As a result of our audit, we noted several checks written that only contained one authorized signature. We recommend all checks have two authorized signatures and be supported by approved adequate documentation before being issued.

### Recommendation

In reviewing the school's financial report, we noted several accounts that were not assigned or not assigned correctly to the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional, clearing).



## Potomac Senior High School

### REPEAT OF PRIOR YEAR FINDINGS FOR THE THIRD CONSECUTIVE YEAR

During our audit, it was determined that the yearbook lost approximately \$13,214 during fiscal year 2010. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

It was noted during our audit that several accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

We noted that on one occasion we were unable to reconcile athletic gate receipts to the amount deposited. In this instance, the receipts from the athletic event were \$80 less than the amount deposited. We recommend that explanations be provided on the gate sales report when differences exist between the cash collected and the number of tickets sold.

#### Repeat of Prior Year Finding

During our audit of receipts, we noted receipt #19411 was not deposited in a timely fashion. Additionally, we noted the school does not consistently use the standard cash transmittal forms and on one occasion when the form was used, the date field was not filled in. Finally, receipts #19221, #19580 and #19584 were written out of numerical sequence.

#### Current Year Finding

On the school's June 30, 2010 bank reconciliation there was an uncleared adjustment of \$10 that has been outstanding since October 2009. We recommend that the appropriate adjustment be made to remove this item from the bank reconciliation.

#### Recommendations

There was \$164,000 in disbursements posted in the school's credit card reimbursement account. We recommend that disbursements paid for via the PWCPs credit card are posted to the account that the disbursement was related to as this skews the financial results of the affected accounts such as the yearbook account.

In reviewing the school's financial report, we noted several accounts that were not assigned or not assigned correctly to the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional, clearing).

## Potomac View Elementary School

No findings or recommendations.

## Rippon Middle School

### Findings

During our audit, it was determined that the yearbook lost approximately \$970 during fiscal year 2010. We recommend that staff try to maintain yearbook orders at a quantity that is expected to be sold. Additionally, the yearbook as well as several other accounts ended the year with a deficit balance. Transfers should be made to alleviate any deficit balances at year end.

During our audit, we noted numerous invoices that lacked the principal's approval. Additionally, check #25236 lacked adequate supporting documentation. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

### Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## River Oaks Elementary School

### Findings

It was noted during our audit that several accounts had deficit balances at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

At June 30, 2010, the school had three checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

During our audit, it was discovered that the receipts from the school's book fair were deposited in the library account and the payment for the book fair was written out of the book fair account. We recommend that all activity related to the book fair be recorded in the book fair account to avoid skewing the financial results of the fundraiser. Profits can then be transferred to the library account and used for authorized purposes.

## Rockledge Elementary School

### Findings

It was noted during our audit that the school's faculty interest revenue account had a deficit balance at June 30, 2010. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

During our audit, we noted the savings-money market account had a balance at June 30, 2010 of \$.74. This account has been closed for several years. We recommend the school post an adjustment to correct the balance in the account.

## Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. clearing).

### Herbert J. Saunders Middle School

#### Findings

During our audit, it was determined that several receipts from December 2009 to February 2010 were not made on a timely basis. The bookkeeper was out on medical leave during this time frame. In addition, receipts were written out of sequence during this time frame. The school was in compliance with the County Financial Guidelines Manual for the remaining months of the year.

During our audit, we could not locate adequate documentation for check #16210 (for the school's fall book fair), #16342, #16312 or #16357. Additionally, check #16205 was not approved by the principal until our audit fieldwork had commenced. Finally, check #16217 was approved by the principal by using a signature stamp. This invoice was also approved by the principal during our audit. All checks should be supported by adequate approved documentation before being processed for payment.

Check #16205 written for \$5,076.60 for cheerleading uniforms lacked the required documentation to support compliance with PWCPs purchasing policies which states that all purchases between \$3,000 and \$10,000 should have three telephone quotations before the purchase is initiated.

#### Recommendations

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. fundraising).

There was \$37,103 in disbursements posted in the school's credit card reimbursement account. We recommend that disbursements paid for via the PWCPs credit card are posted to the account that that the disbursement was related to as this skews the financial results of the school.

### Signal Hill Elementary School

#### Finding

All receipts for the school's book fair were deposited on March 14, 2010 in the amount of \$9,400. It is unlikely this large amount was collected in one day. We recommend that the librarian remit funds to the bookkeeper on a daily basis.

#### Recommendations

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. fundraising).

During our audit, we noted unrelated disbursements posted to the book fair and faculty Pepsi accounts. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profits from the book fair and vending can be transferred to the appropriate account and used for authorized purposes.

## Sinclair Elementary School

### Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #1952, #1965, #1966 and #1967 lacked adequate supporting documentation during our audit.

At June 30, 2010, the school had three checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance. Additionally, there is an adjustment on the June 30, 2010 bank reconciliation from 10/26/09 for \$(13.50). This adjustment should be investigated and removed from the school's bank reconciliation.

## Springwoods Elementary School

### Recommendation

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## Stonewall Middle School

### Recommendation

In reviewing the school's financial report, we noted several accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

## Stonewall Jackson High School

No findings or recommendations.

## Sudley Elementary School

### Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #2797 lacked adequate supporting documentation during our audit.

At June 30, 2010, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance. Additionally, the school had two outstanding adjustments (one from 2009) on the June 30, 2010 bank reconciliation which has the effect of understating the cash balance by \$2,344. The outstanding adjustments should be investigated and adjusted as soon as possible.

During our audit, it was determined that the receipts reported on the school's book fair sales report and the receipts reported on the general ledger differ by \$2,413.11. The school's financial report is less than the book fair sales report. Thus, the school either under collected receipts or incorrectly completed the book fair sales report and over paid Bookworm Central. When questioned, the bookkeeper could not explain the variance. This difference should be investigated to determine if the school is due a refund from the company. It is recommended that in the future, the school bookkeeper and librarian reconcile receipts to make sure what is reported to Bookworm Central matches what is recorded in the school's general ledger.

### Recommendations

During our audit, we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account Profits from the book fair can be transferred to the appropriate account and used for authorized purposes.

During our audit, we noted that the school's transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.

As a result of our audit it appears that the bookkeeper is not correctly posting the deposits to the school's general ledger. The deposit report indicates that a separate deposit was made for each receipt. However, the receipts were grouped together by day and combined to make one large deposit. This made determining whether a specific receipt was included in a particular deposit very difficult. The amount of the deposit per the school's deposit report should agree to the amount of funds deposited to the bank for that day.

### Swans Creek Elementary School

No findings or recommendations.

### Triangle Elementary School

#### Findings

As a result of our audit, we noted two receipts, #2632 and #2640 that were not deposited in accordance with the County Financial Guidelines Manual, which requires deposits be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. The receipts were received on 11/10/09 and 11/18/09 respectively but not deposited until 11/18/09 and 11/25/09 respectively. Both receipts were for instrument rentals. Additionally, receipt #2640 was not posted to the accounting system until 11/27/09. We recommend the school adhere to County policy.

We noted several occasions where transmittal forms were not completed by the teacher remitting funds to the bookkeeper. Cash transmittal forms should be completed each time funds are deposited by staff with the bookkeeper.

At June 30, 2010, the school had several checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

## Recommendations

During our audit, we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profits from the book fair can be transferred to the appropriate account and used for authorized purposes.

### Tyler Elementary School

#### Findings

At June 30, 2010, the school had one check (#1439) that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance. Additionally there is an adjustment on the June 30, 2010 bank reconciliation from 10/28/09 for \$24. This adjustment should be investigated and removed from the school's bank reconciliation.

As a result of our audit, we noted two receipts, #3485 and #3493 that were not deposited in accordance with the County Financial Guidelines Manual, which requires deposits be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. The receipts were received on 10/23/09 and 10/21/09 respectively but not deposited until 10/28/09. We recommend the school adhere to County policy.

#### Recommendation

All activity related to the school's book fair should be posted to the book fair account. The school posted the receipts in the book fair account but posted the payment for the book fair in the library account. Profit resulting from the book fair can then be transferred to the library account and used for authorized purposes.

### Vaughan Elementary School

#### Finding

The amount reported on the Scholastic book fair sales report and what was posted on the school's general ledger differs by \$350.26. Receipts are less in the general ledger than on the Scholastic sales form. It is recommended that the school bookkeeper and librarian reconcile receipts to make sure what is reported to scholastic matches what is recorded in the school's general ledger.

We recommend that all checks be supported by approved adequate supporting documentation. Check #8259 lacked adequate documentation.

#### Recommendation

We recommend that the standard transmittal form utilized by the school be modified to include a place for the date the funds were received and that the forms be signed by the individual remitting the funds and by the bookkeeper after the funds are verified.

The school had no receipts in the current year from the school's faculty vending machines. According to the bookkeeper the vending machines were moved into the cafeteria from the teachers' lounge in the current year but they are still in operation. In the past, the vending company would leave a check in the office each time they restocked the machine. No funds were received in the current year by the bookkeeper. We recommended the school research why no funds were received from the vending machines in FY 2010.

## Victory Elementary School

### Findings

The school had one outstanding adjustment on the June 30, 2010 bank reconciliation that should be cleared as soon as possible. Also, at June 30, 2010 the school had two checks that had been outstanding for more than one year. We recommend that this check be written off and added back to the school's cash balance.

During our audit, we noted check #1294 lacked the principal's approval. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

We noted check #1313 was voided but not properly mutilated. This check was payable to the bookkeeper who also signed the check and endorsed the back of the check, thus anyone in possession of the check could cash it. We recommend voided checks be properly mutilated.

During our audit, it was determined that receipt #2036 was not deposited in a timely fashion. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

## West Gate Elementary School

No findings or recommendations.

## Westridge Elementary School

### Finding

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #3861 lacked adequate supporting documentation during our audit.

## Mary Williams Elementary School

### Findings

During our audit, we noted numerous occasions where it appeared that the bookkeeper completed the cash transmittal form rather than the teacher who remitting the funds. We also noted the transmittal forms were often not signed by the teacher remitting the funds. We recommend that receipt transmittal forms be completed by the individual remitting the funds.

Adequate supporting documentation could not be located for check #10371. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

### Recommendation

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. instructional).

## Woodbine Preschool

### Findings

We recommend that a standard cash transmittal form be utilized by the school for all receipts received from staff and be modified to include a place for the date the funds were received and that the forms be signed by the individual remitting the funds and by the bookkeeper after the funds are verified.

It was noted during our audit that the school's t-shirt sales account had a deficit balance at June 30, 2009 and 2010. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

## Woodbridge Middle School

### Finding

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #3110, #3330, #3244, #3328, #3329 and #3112 lacked adequate supporting documentation during our audit.

### Recommendation

During our audit, we noted unrelated disbursements posted to "profit center" accounts, i.e. book fair and faculty coke. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profits from the activity can then be transferred and used for authorized purposes.

## Woodbridge Senior High School

### Finding

We noted two outstanding adjustments that had the effect of understating the school's cash balance at year end. These adjustments were to correct a deposit entered with a date in the next fiscal year. Adjustments were posted to reverse the deposits posted to the next year, but the adjustments were posted to the current year rather than the next year. This had the effect of understating the school's cash by \$1,693.

### Recommendations

There were major fundraising activities posted to several club and athletic accounts such as cheerleading, and JROTC. We recommend that each major fundraiser be tracked in a separate fundraising account so the profit from fundraising activities will not be skewed by the presence of other unrelated transactions.

In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

During our audit, we determined the cash transmittal forms do not have a field for the teacher to record the date funds were collected. To provide for an adequate audit trail cash transmittal forms should have a date the items were collected by staff.



Yorkshire Elementary School

No findings or recommendations.