

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT  
YEAR ENDED JUNE 30, 2004

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**COUNTY OF PRINCE WILLIAM, VIRGINIA**

**PUBLIC SCHOOL ACTIVITY FUNDS**

**CASH BASIS FINANCIAL STATEMENT**

**YEAR ENDED JUNE 30, 2004**

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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, 2004, 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 generally accepted auditing standards 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 basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above present 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, 2004, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 18, 2004 on our consideration of the County of Prince William, Virginia School Activity Funds internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Staunton, Virginia  
August 18, 2004

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

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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, 2004, and have issued our report thereon dated August 18, 2004 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 generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Compliance:**

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 grants, 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 that are required to be reported under Government Auditing Standards.

### **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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Prince William County School Board in the Report of Audit Findings and Recommendations dated August 18, 2004.

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

Staunton, Virginia  
August 18, 2004

## **FINANCIAL STATEMENTS**

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Name of School	Cash Balance July 1, 2003	Receipts	Disburse- ments	Cash Balance June 30, 2004
Alvey Elementary School	\$ -	\$ 95,480.70	\$ 66,649.18	\$ 28,831.52
Ann Ludwig Special Education School	12,901.92	3,567.58	1,922.52	14,546.98
Antietam Elementary School	16,438.39	30,629.36	31,317.69	15,750.06
Ashland Elementary School	9,877.39	87,634.64	79,267.72	18,244.31
Bel-Air Elementary School	7,135.97	32,726.12	32,377.54	7,484.55
Belmont Elementary School	23,889.17	31,608.25	30,857.89	24,639.53
Bennett Elementary School	28,531.33	63,581.40	60,170.09	31,942.64
Louise A. Benton Middle School	66,591.03	304,614.05	280,310.28	90,894.80
Stuart M. Beville Middle School	150,649.43	156,309.25	144,371.41	162,587.27
Brentsville District High School	180,763.40	524,070.65	473,817.82	231,016.23
Bristow Run Elementary School	35,681.47	69,586.01	88,133.94	17,133.54
Bull Run Middle School	29,798.35	230,701.93	225,647.26	34,853.02
Cedar Point Elementary School	27,965.25	99,011.55	115,338.73	11,638.07
Coles Elementary School	30,245.87	27,038.79	24,094.43	33,190.23
Dale City Elementary School	25,828.10	35,291.59	37,903.40	23,216.29
Dumfries Elementary School	16,804.29	12,035.66	14,227.41	14,612.54
Enterprise Elementary School	12,342.98	39,889.39	38,489.68	13,742.69
Featherstone Elementary School	2,732.34	23,792.38	21,690.67	4,834.05
Forest Park High School	208,258.72	690,254.53	705,908.50	192,604.75
Garfield High School	343,738.49	452,360.24	590,087.32	206,011.41
Mills E. Godwin Middle School	196,207.53	188,808.40	164,835.16	220,180.77
Graham Park Middle School	43,345.92	219,589.49	206,892.44	56,042.97
Henderson Elementary School	6,162.30	58,715.43	44,543.66	20,334.07
C. D. Hylton High School	287,830.94	710,977.44	672,788.39	326,019.99
Independent Hill School	33,554.07	15,435.40	31,061.63	17,927.84
Kerrydale Elementary School	6,020.27	45,133.39	40,164.94	10,988.72
Kilby Elementary School	13,527.37	9,708.91	8,761.60	14,474.68
Martin Luther King Elementary School	16,684.69	20,089.54	23,476.69	13,297.54
Lake Ridge Elementary School	81,941.84	51,064.22	59,494.07	73,511.99
Lake Ridge Middle School	105,375.60	216,673.76	192,164.46	129,884.90
Leesylvania Elementary School	29,848.76	85,860.20	97,556.57	18,152.39
Loch Lomond Elementary School	7,232.74	30,128.63	30,903.04	6,458.33
Fred M. Lynn Middle School	52,001.30	145,109.00	135,981.26	61,129.04
Marshall Elementary School	38,109.36	93,580.14	72,767.53	58,921.97
Marstellar Middle School	106,909.00	180,647.65	152,858.79	134,697.86
Marumscos Hills Elementary School	7,552.60	32,511.26	24,494.49	15,569.37
Christa McAuliffe Elementary School	35,806.01	46,033.34	46,792.94	35,046.41
Minnieville Elementary School	6,226.72	30,866.03	26,280.97	10,811.78
Montclair Elementary School	48,577.90	67,971.02	99,606.70	16,942.22
Mountain View Elementary School	13,934.73	53,090.76	58,298.27	8,727.22
Mullen Elementary School	15,996.25	35,510.77	31,016.57	20,490.45
Neabsco Elementary School	7,612.50	31,362.81	33,431.32	5,543.99
New Dominion School	4,624.21	5,519.73	4,747.83	5,396.11
Nokesville Elementary School	25,166.83	82,447.53	82,002.70	25,611.66



COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004 (continued)

Name of School	Cash Balance July 1, 2003	Receipts	Disburse- ments	Cash Balance June 30, 2004
Occoquan Elementary School	\$ 8,275.05	\$ 25,478.09	\$ 23,343.56	\$ 10,409.58
Old Bridge Elementary School	12,268.80	39,604.18	38,169.03	13,703.95
Osbourn Park Senior High School	138,334.19	886,479.03	753,027.58	271,785.64
Pace East School	1,892.54	-	1,892.54	-
Pace West School	976.90	9,798.43	6,370.09	4,405.24
Parkside Middle School	70,861.82	177,145.97	177,948.94	70,058.85
John F. Pattie, Sr. Elementary School	34,009.35	73,436.33	76,952.56	30,493.12
Penn Elementary School	10,077.89	69,785.79	48,150.92	31,712.76
Pennington Traditional School	19,843.80	109,394.92	92,308.97	36,929.75
Potomac Senior High School	146,479.79	467,415.02	443,767.38	170,127.43
Potomac View Elementary School	3,778.93	21,700.58	17,772.01	7,707.50
Rippon Middle School	96,101.13	130,294.14	144,330.45	82,064.82
River Oaks Elementary School	30,089.03	47,070.27	48,197.81	28,961.49
Rockledge Elementary School	13,127.18	40,434.17	36,065.32	17,496.03
Herbert J. Saunders Middle School	69,646.00	252,025.92	241,676.16	79,995.76
Signal Hill Elementary School	25,801.70	50,405.00	41,251.63	34,955.07
Sinclair Elementary School	15,335.66	28,183.37	34,024.91	9,494.12
Springwoods Elementary School	7,786.73	43,828.27	44,951.44	6,663.56
Stonewall Jackson High School	344,697.77	629,664.28	589,757.09	384,604.96
Stonewall Middle School	74,572.83	182,279.91	199,047.82	57,804.92
Sudley Elementary School	19,803.23	22,642.71	20,231.82	22,214.12
Swans Creek Elementary School	17,817.87	60,329.26	58,507.10	19,640.03
Triangle Elementary School	17,126.99	12,142.65	10,423.83	18,845.81
Tyler Elementary School	7,234.30	22,353.20	20,421.48	9,166.02
Vaughan Elementary School	4,004.06	47,567.31	40,547.71	11,023.66
West Gate Elementary School	9,630.20	15,060.36	11,735.39	12,955.17
Westridge Elementary School	30,183.12	35,317.57	31,486.52	34,014.17
Woodbine Preschool	21,608.95	6,429.38	7,250.68	20,787.65
Woodbridge Middle School	137,757.33	188,998.42	192,363.67	134,392.08
Woodbridge Senior High School	184,077.15	596,685.16	588,477.60	192,284.71
Yorkshire Elementary School	20,467.09	24,075.52	18,189.38	26,353.23
Totals	\$ 4,014,090.71	\$ 9,687,563.43	\$ 9,395,497.71	\$ 4,306,156.43

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

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENTS  
AS OF JUNE 30, 2004

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICY:**

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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:**

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Deposits are in various financial institutions and are carried at cost.

	Carrying Amount	Bank Balance
	<u>                    </u>	<u>                    </u>
Insured (FDIC)	\$ 2,849,958.43	\$ 2,984,119.70
Uninsured - uncollateralized	<u>1,456,198.00</u>	<u>1,684,015.20</u>
Total Deposits	<u>\$ 4,306,156.43</u>	<u>\$ 4,668,134.90</u>

# 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 made for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplementary information 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.

Staunton, Virginia  
August 18, 2004

## **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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ -	\$ 28,361.49	\$ 21,977.49	\$ 449.47	\$ 401.71	\$ 6,431.76
Fund Raisers	-	43,668.84	29,283.78	-	1,661.20	12,723.86
School Operating	-	10,893.15	8,274.90	1,783.71	47.76	4,354.20
Clearing	-	10,392.61	6,212.50	5.00	-	4,185.11
Faculty	-	2,164.61	900.51	-	127.51	1,136.59
School Total	\$ -	\$ 95,480.70	\$ 66,649.18	\$ 2,238.18	\$ 2,238.18	\$ 28,831.52 *

\* Represented by cash on demand with:

BB&T Bank	
--Business Interest Checking	\$ <u>28,831.52</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANN LUDWIG SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Major Activity	\$ 771.64	\$ 103.37	\$ 282.40	\$ 400.00	\$ 10.34	\$ 982.27
School Operating	12,342.24	1,473.00	594.38	100.00	500.00	12,820.86
Clearing	(545.94)	1,505.46	1,017.71	352.28	352.28	(58.19)
Faculty	333.98	485.75	28.03	10.34	-	802.04
School Total	<u>\$ 12,901.92</u>	<u>\$ 3,567.58</u>	<u>\$ 1,922.52</u>	<u>\$ 862.62</u>	<u>\$ 862.62</u>	<u>\$ 14,546.98</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 14,546.98

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2,003.00			In	Out	Balance June 30, 2,004.00
Clubs/Organizations	\$ -	\$ -	\$ 97.26	\$ 97.26	\$ -	\$ -
Instructional	199.27	13,626.92	14,141.47	731.78	240.56	175.94
Major Activity	5,992.38	9,456.02	6,657.42	75.65	4,162.97	4,703.66
School Operating	9,927.14	5,758.55	8,754.61	3,509.35	100.00	10,340.43
Clearing	93.19	446.30	526.24	100.00	113.25	(0.00)
Faculty	226.41	1,341.57	1,140.69	240.00	137.26	530.03
School Total	\$ 16,438.39	\$ 30,629.36	\$ 31,317.69	\$ 4,754.04	\$ 4,754.04	\$ 15,750.06 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 13,228.10
--Savings	2,521.96
Total cash	\$ 15,750.06

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2,003.00			Transfers	Balance June 30, 2,004.00	
				In	Out	
Clubs/Organizations	\$ 29.79	\$ 2,864.00	\$ 2,590.75	\$ -	\$ -	\$ 303.04
Instructional	3,426.58	12,056.36	25,035.28	15,403.93	-	5,851.59
Major Activity	3,243.64	70,172.58	49,452.35	-	15,403.93	8,559.94
School Operating	2,541.58	-	14.25	18.50	-	2,545.83
Clearing	401.14	1,663.08	1,292.35	-	18.50	753.37
Faculty	234.66	878.62	882.74	550.00	550.00	230.54
School Total	\$ <u>9,877.39</u>	\$ <u>87,634.64</u>	\$ <u>79,267.72</u>	\$ <u>15,972.43</u>	\$ <u>15,972.43</u>	\$ <u>18,244.31</u> *

\* Represented by cash on demand with:

Suntrust Bank  
--Checking \$ 18,244.31



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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 634.47	\$ 339.00	\$ 917.43	\$ 443.00	\$ -	\$ 499.04
Instructional	1,872.84	4,627.70	6,616.14	3,197.35	57.14	3,024.61
Major Activity	2,461.63	11,660.58	8,667.58	60.69	5,376.61	138.71
School Operating	2,049.52	9,066.89	10,507.34	3,249.24	1,635.99	2,222.32
Clearing	(628.21)	2,880.29	1,515.57	-	-	736.51
Faculty	745.72	4,151.66	4,153.48	1,203.44	1,083.98	863.36
School Total	\$ <u>7,135.97</u>	\$ <u>32,726.12</u>	\$ <u>32,377.54</u>	\$ <u>8,153.72</u>	\$ <u>8,153.72</u>	\$ <u>7,484.55</u> *

\* Represented by cash on demand with:

Bank of America  
--Checking

\$ 7,484.55

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash	Receipts	Disbursements	Inner Account		Cash
	Balance July 1, 2003			Transfers	Balance June 30, 2004	
				In	Out	
Instructional	\$ 1,931.41	\$ 6,616.00	\$ 6,190.71	\$ -	\$ 39.20	\$ 2,317.50
Major Activity	21,001.73	12,230.70	11,330.33	26.00	952.25	20,975.85
School Operating	379.80	9,981.22	10,527.00	952.25	-	786.27
Clearing	1.18	979.52	938.96	27.82	-	69.56
Faculty	575.05	1,800.81	1,870.89	-	14.62	490.35
School Total	<u>\$ 23,889.17</u>	<u>\$ 31,608.25</u>	<u>\$ 30,857.89</u>	<u>\$ 1,006.07</u>	<u>\$ 1,006.07</u>	<u>\$ 24,639.53</u> *

\* Represented by cash on demand with:

Wachovia Bank

--Business Checking

\$ 24,639.53

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 6,610.04	\$ 22,977.15	\$ 23,149.11	\$ -	\$ -	\$ 6,438.08
Major Activity	19,171.81	36,024.19	31,941.50	56.90	56.90	23,254.50
School Operating	979.59	271.18	660.31	-	-	590.46
Clearing	690.82	1,735.22	1,376.47	-	-	1,049.57
Faculty	1,079.07	2,573.66	3,042.70	-	-	610.03
School Total	<u>\$ 28,531.33</u>	<u>\$ 63,581.40</u>	<u>\$ 60,170.09</u>	<u>\$ 56.90</u>	<u>\$ 56.90</u>	<u>\$ 31,942.64</u> *

\* Represented by cash on demand with:

SunTrust Bank

--Business Interest Checking

\$ 31,942.64

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Organizational	\$ 20,434.44	\$ 43,117.57	\$ 44,760.57	\$ 1,072.25	\$ 621.00	\$ 19,242.69
Instructional	15,287.11	82,863.27	107,620.34	38,434.37	16,412.77	12,551.64
Major Activity	23,655.87	160,108.62	105,534.64	25,771.08	59,123.18	44,877.75
School Operating	6,442.83	4,749.96	7,286.32	31,070.41	27,968.65	7,008.23
Clearing	(0.00)	9,569.04	11,006.59	7,555.11	-	6,117.56
Faculty	770.78	4,205.59	4,101.82	2,582.59	2,360.21	1,096.93
School Total	<u>\$ 66,591.03</u>	<u>\$ 304,614.05</u>	<u>\$ 280,310.28</u>	<u>\$ 106,485.81</u>	<u>\$ 106,485.81</u>	<u>\$ 90,894.80</u> *

\* Represented by cash on demand with:

BB&T Bank  
Checking

\$ 90,894.80

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Organizational	\$ 3,874.13	\$ 4,450.15	\$ 5,762.19	\$ 1,752.59	\$ 1,752.59	\$ 2,562.09
Instructional	19,339.01	25,265.42	46,269.41	22,454.26	4,222.91	16,566.37
Major Activity	77,344.61	109,158.30	67,667.77	7,874.22	33,190.80	93,518.56
School Operating	40,266.20	2,002.86	4,229.45	15,660.59	8,126.85	45,573.35
Clearing	6,028.24	12,929.40	17,716.33	5,693.55	6,486.06	448.80
Faculty	3,797.24	2,503.12	2,726.26	2,727.12	2,383.12	3,918.10
School Total	<u>\$ 150,649.43</u>	<u>\$ 156,309.25</u>	<u>\$ 144,371.41</u>	<u>\$ 56,162.33</u>	<u>\$ 56,162.33</u>	<u>\$ 162,587.27 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 65,831.43
--Savings	96,755.84
	<u>                    </u>
Total cash	<u>\$ 162,587.27</u>

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, 2004

Functions	Cash Balance July, 1 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 28,369.78	\$ 69,554.69	\$ 71,945.54	\$ 11,895.58	\$ 1,927.29	\$ 35,947.22
Instructional	16,053.85	47,987.44	50,939.47	232.99	23.53	13,311.28
Major Activity	101,322.85	325,750.80	245,152.06	7,353.80	49,092.09	140,183.30
School Operating	30,967.62	28,399.83	25,742.30	4,023.53	4,289.00	33,359.68
Clearing	392.91	43,140.95	72,023.40	31,896.01	50.00	3,356.47
Faculty	3,656.39	9,236.94	8,015.05	2,864.55	2,884.55	4,858.28
School Total	\$ <u>180,763.40</u>	\$ <u>524,070.65</u>	\$ <u>473,817.82</u>	\$ <u>58,266.46</u>	\$ <u>58,266.46</u>	\$ <u>231,016.23</u> *

\* Represented by cash on demand with:

Patriot Bank	
--Checking	\$ 15,399.04
--Money Market	215,617.19
	<u>231,016.23</u>
Total	\$ <u>231,016.23</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, 2004

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2003			Transfers	In	Out
Club/Organization	\$ 35.38	\$ -	\$ 37.06	\$ 37.06	\$ -	\$ 35.38
Instructional	2,012.23	23,025.65	28,678.27	8,003.86	2,301.47	2,062.00
Major Activity	8,934.33	28,219.98	19,549.15	1,049.00	12,220.33	6,433.83
School Operating	21,631.73	13,239.72	34,940.94	7,193.68	659.22	6,464.97
Clearing	3,162.53	3,744.10	3,691.57	5.00	1,107.58	2,112.48
Faculty	(94.73)	1,356.56	1,236.95	372.37	372.37	24.88
School Total	\$ <u>35,681.47</u>	\$ <u>69,586.01</u>	\$ <u>88,133.94</u>	\$ <u>16,660.97</u>	\$ <u>16,660.97</u>	\$ <u>17,133.54</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 17,133.54

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, 2004

Functions	Cash Balance July, 1 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 1,513.88	\$ 7,293.82	\$ 9,197.78	\$ 2,256.20	\$ (79.68)	\$ 1,945.80
Instructional	535.78	54,803.80	56,371.53	4,514.47	816.04	2,666.48
Major Activity	24,714.39	133,421.87	129,090.32	1,308.66	6,110.81	24,243.79
School Operating	1,001.42	1,187.85	1,301.68	39.01	688.00	238.60
Clearing	2,177.17	30,682.73	26,740.76	-	583.17	5,535.97
Faculty	(144.29)	3,311.86	2,945.19	-	-	222.38
School Total	\$ <u>29,798.35</u>	\$ <u>230,701.93</u>	\$ <u>225,647.26</u>	\$ <u>8,118.34</u>	\$ <u>8,118.34</u>	\$ <u>34,853.02</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 34,853.02



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, 2004

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2003			Transfers	In	Out
Instructional	\$ 14,413.93	\$ 41,944.89	\$ 64,698.42	\$ 12,256.73	\$ 731.00	\$ 3,186.13
Major Activity	8,456.51	42,773.30	21,639.97	0.00	23,652.78	5,937.06
School Operating	3,579.62	7,811.93	22,457.89	12,127.05	0.00	1,060.71
Clearing	35.17	2,734.56	2,404.54	0.00	0.00	365.19
Faculty	1,480.02	3,746.87	4,137.91	1,792.87	1,792.87	1,088.98
School Total	\$ <u>27,965.25</u>	\$ <u>99,011.55</u>	\$ <u>115,338.73</u>	\$ <u>26,176.65</u>	\$ <u>26,176.65</u>	\$ <u>11,638.07</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 11,638.07

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 5,218.25	\$ 17,074.37	\$ 11,862.65	\$ -	\$ -	\$ 10,429.97
Major Activity	7,443.62	6,847.77	3,238.94	76.98	1,663.31	9,466.12
School Operating	13,180.99	137.14	6,954.96	2,389.49	793.16	7,959.50
Clearing	0.32	1,095.60	1,062.87	-	10.00	23.05
Faculty	4,402.69	1,883.91	975.01	75.00	75.00	5,311.59
School Total	<u>\$ 30,245.87</u>	<u>\$ 27,038.79</u>	<u>\$ 24,094.43</u>	<u>\$ 2,541.47</u>	<u>\$ 2,541.47</u>	<u>\$ 33,190.23</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 33,190.23

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 3,958.62	\$ 12,456.10	\$ 13,031.82	\$ 6,961.51	\$ 2,461.51	\$ 7,882.90
Major Activity	7,935.49	6,248.47	6,776.18	1.14	4,501.14	2,907.78
School Operating	13,429.58	14,144.81	15,173.48	1,000.00	1,052.99	12,347.92
Clearing	369.87	1,416.27	1,750.80	52.99	-	88.33
Faculty	134.54	1,025.94	1,171.12	-	-	(10.64)
School Total	<u>\$ 25,828.10</u>	<u>\$ 35,291.59</u>	<u>\$ 37,903.40</u>	<u>\$ 8,015.64</u>	<u>\$ 8,015.64</u>	<u>\$ 23,216.29</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General \$ 23,216.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 1,135.22	\$ 1,608.20	\$ 1,354.90	\$ -	\$ -	\$ 1,388.52
Major Activity	8,019.50	6,126.92	7,444.18	-	-	6,702.24
School Operating	4,357.17	1,165.00	1,311.13	-	6.50	4,204.54
Clearing	91.41	812.64	760.95	6.50	-	149.60
Faculty	3,200.99	2,322.90	3,356.25	36.96	36.96	2,167.64
School Total	<u>\$ 16,804.29</u>	<u>\$ 12,035.66</u>	<u>\$ 14,227.41</u>	<u>\$ 43.46</u>	<u>\$ 43.46</u>	<u>\$ 14,612.54 *</u>

\* Represented by cash on demand with:

Bank of America  
--Business Checking

\$ 14,612.54

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 5,466.37	\$ 3,925.82	\$ 4,081.52	\$ -	\$ 8.25	\$ 5,302.42
Major Activity	5,950.01	30,226.65	29,879.65	49.55	41.30	6,305.26
School Operating	293.04	779.62	257.25	-	-	815.41
Clearing	190.39	1,120.87	859.20	-	-	452.06
Faculty	443.17	3,836.43	3,412.06	-	-	867.54
School Total	<u>\$ 12,342.98</u>	<u>\$ 39,889.39</u>	<u>\$ 38,489.68</u>	<u>\$ 49.55</u>	<u>\$ 49.55</u>	<u>\$ 13,742.69</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking \$ 13,742.69

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 1,086.85	\$ 10,189.90	\$ 9,235.07	\$ 229.00	\$ -	\$ 2,270.68
Major Activity	278.07	7,786.94	5,106.81	50.15	2,602.60	405.75
School Operating	952.26	89.76	1,239.83	2,602.60	279.15	2,125.64
Clearing	(49.44)	4,816.40	4,844.40	-	-	(77.44)
Faculty	464.60	909.38	1,264.56	-	-	109.42
School Total	<u>\$ 2,732.34</u>	<u>\$ 23,792.38</u>	<u>\$ 21,690.67</u>	<u>\$ 2,881.75</u>	<u>\$ 2,881.75</u>	<u>\$ 4,834.05 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 4,834.05

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 34,508.78	\$ 186,555.59	\$ 191,784.57	\$ 13,150.94	\$ 3,659.10	\$ 38,771.64
Instructional	5,051.58	51,206.18	41,961.46	7,120.02	6,378.11	15,038.21
Major Activity	59,917.07	263,243.57	260,344.95	106,827.57	113,721.25	55,922.01
School Operating	25,800.21	4,318.04	21,097.96	34,455.78	3,698.74	39,777.33
Clearing	65,660.44	156,277.19	180,464.11	350.00	18,175.00	23,648.52
Faculty	17,320.64	28,653.96	10,255.45	321.88	16,593.99	19,447.04
School Total	<u>\$ 208,258.72</u>	<u>\$ 690,254.53</u>	<u>\$ 705,908.50</u>	<u>\$ 162,226.19</u>	<u>\$ 162,226.19</u>	<u>\$ 192,604.75 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 190,817.23
--Certificate of Deposit	1,787.52
	<u>\$ 192,604.75</u>

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 2,516.35	\$ 21,126.56	\$ 18,735.43	\$ 3,002.41	\$ 3,002.41	\$ 4,907.48
Instructional	13,626.66	22,921.72	19,418.33	7,894.50	6,056.69	18,967.86
Major Activity	31,307.28	82,188.28	78,402.62	4,653.49	6,786.93	32,959.50
School Operating	2,562.61	4,026.45	2,888.64	295.63	-	3,996.05
Clearing	1,617.68	9,887.15	11,860.96	-	-	(356.13)
Faculty	370.72	4,958.84	4,675.28	-	-	654.28
School Total	<u>\$ 52,001.30</u>	<u>\$ 145,109.00</u>	<u>\$ 135,981.26</u>	<u>\$ 15,846.03</u>	<u>\$ 15,846.03</u>	<u>\$ 61,129.04</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 61,194.13
Wachovia Bank	
--Checking	(55.09)
--Money Market	(10.00)
Total cash	<u>\$ 61,129.04</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 34,751.56	\$ 102,156.49	\$ 100,523.33	\$ 6,595.24	\$ 7,093.45	\$ 35,886.51
Instructional	46,063.59	37,412.06	21,145.57	1,363.00	13,627.60	50,065.48
Major Activity	142,639.60	181,909.39	177,147.66	36,528.64	37,899.68	146,030.29
School Operating	45,362.36	6,064.96	8,693.41	7,042.81	7,545.74	42,230.98
Clearing	67,084.27	117,825.79	278,895.05	45,972.83	29,336.05	(77,348.21)
Faculty	7,837.11	6,991.55	3,682.30	2,400.00	4,400.00	9,146.36
School Total	<u>\$ 343,738.49</u>	<u>\$ 452,360.24</u>	<u>\$ 590,087.32</u>	<u>\$ 99,902.52</u>	<u>\$ 99,902.52</u>	<u>\$ 206,011.41</u> *

\* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 17,148.57

--Money Market Savings

188,862.84

\$ 206,011.41

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 5,577.65	\$ 5,177.71	\$ 5,182.78	\$ 72.31	\$ 82.31	\$ 5,562.58
Instructional	13,035.91	18,576.01	34,902.36	16,338.64	493.49	12,554.71
Major Activity	57,901.89	136,729.79	97,600.05	9,875.46	35,578.30	71,328.79
School Operating	117,303.08	4,165.53	1,343.80	28,087.81	18,983.58	129,229.04
Clearing	1,037.63	21,202.39	21,333.99	1,105.37	987.50	1,023.90
Faculty	1,351.37	2,956.97	4,472.18	1,281.38	635.79	481.75
School Total	<u>\$ 196,207.53</u>	<u>\$ 188,808.40</u>	<u>\$ 164,835.16</u>	<u>\$ 56,760.97</u>	<u>\$ 56,760.97</u>	<u>\$ 220,180.77</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 2,719.91
--Money Market	217,460.86
	<u>\$ 220,180.77</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 2,040.56	\$ 7,014.44	\$ 7,220.77	\$ 2,413.08	\$ -	\$ 4,247.31
Instructional	7,868.36	49,076.12	60,440.62	24,942.56	9,512.33	11,934.09
Major Activity	25,449.85	146,254.18	100,231.65	23,686.76	62,251.22	32,907.92
School Operating	4,936.08	1,938.97	24,561.09	25,826.68	3,668.48	4,472.16
Clearing	742.65	8,300.49	6,178.04	2,789.50	4,226.55	1,428.05
Faculty	2,308.42	7,005.29	8,260.27	3,629.64	3,629.64	1,053.44
School Total	<u>\$ 43,345.92</u>	<u>\$ 219,589.49</u>	<u>\$ 206,892.44</u>	<u>\$ 83,288.22</u>	<u>\$ 83,288.22</u>	<u>\$ 56,042.97</u> *

\* Represented by cash on demand with:

United Bank	
--Checking	<u>\$ 56,042.97</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 986.80	\$ 14,203.33	\$ 14,250.25	\$ 14,879.19	\$ 14,947.90	\$ 871.17
Major Activity	2,955.75	38,100.00	22,762.70	200.00	1,546.18	16,946.87
School Operating	1,757.22	4,027.35	5,326.70	2,996.97	1,582.08	1,872.76
Clearing	46.65	995.97	942.71	-	-	99.91
Faculty	415.88	1,388.78	1,261.30	-	-	543.36
School Total	\$ <u>6,162.30</u>	\$ <u>58,715.43</u>	\$ <u>44,543.66</u>	\$ <u>18,076.16</u>	\$ <u>18,076.16</u>	\$ <u>20,334.07</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General

\$ 20,334.07

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 57,178.89	\$ 131,967.75	\$ 157,158.48	\$ 16,245.91	\$ 12,221.32	\$ 36,012.75
Instructional	51,589.75	82,803.25	68,150.18	12,409.57	17,614.38	61,038.01
Major Activity	112,467.12	308,604.33	231,491.01	22,198.99	80,634.28	131,145.15
School Operating	53,480.71	7,270.44	26,311.35	35,121.64	4,112.70	65,448.74
Clearing	11,180.96	171,750.29	181,486.10	44,381.37	16,608.50	29,218.02
Faculty	1,933.51	8,581.38	8,191.27	913.70	80.00	3,157.32
School Total	<u>\$ 287,830.94</u>	<u>\$ 710,977.44</u>	<u>\$ 672,788.39</u>	<u>\$ 131,271.18</u>	<u>\$ 131,271.18</u>	<u>\$ 326,019.99 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Interest Checking

\$ 36,334.77

--Money Market

289,685.22

\$ 326,019.99

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 27,461.08	\$ 10,395.18	\$ 21,237.49	\$ 625.98	\$ 261.42	\$ 16,983.33
Major Activity	5,637.24	64.84	2,496.05	-	3,141.19	64.84
Operating	256.48	4,998.03	7,280.99	3,457.04	1,419.26	11.30
Clearing	-	(22.65)	47.10	-	-	(69.75)
Faculty	199.27	-	-	-	199.27	-
Other	-	-	-	938.12	-	938.12
School Total	<u>\$ 33,554.07</u>	<u>\$ 15,435.40</u>	<u>\$ 31,061.63</u>	<u>\$ 5,021.14</u>	<u>\$ 5,021.14</u>	<u>\$ 17,927.84</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking \$ 17,927.84

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 950.29	\$ 15,309.94	\$ 13,684.57	\$ (338.66)	\$ (436.25)	\$ 2,673.25
Major Activity	2,078.23	5,433.58	79.85	-	1,097.59	6,334.37
School Operating	1,247.60	10,189.13	12,434.73	4,442.60	1,820.14	1,624.46
Clearing	1,071.49	10,888.74	10,732.18	-	1,622.46	(394.41)
Faculty	672.66	3,312.00	3,233.61	399.75	399.75	751.05
School Total	\$ <u>6,020.27</u>	\$ <u>45,133.39</u>	\$ <u>40,164.94</u>	\$ <u>4,503.69</u>	\$ <u>4,503.69</u>	\$ <u>10,988.72</u> *

\* Represented by cash on demand with:

Wachovia National Bank  
--Checking-General

\$ 10,988.72

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 311.68	\$ 1,745.25	\$ 2,081.91	\$ 39.28	\$ -	\$ 14.30
Major Activity	10,902.48	6,072.76	4,425.33	95.92	124.28	12,521.55
School Operating	1,289.14	128.00	999.37	119.80	-	537.57
Clearing	39.08	625.06	566.40	-	-	97.74
Faculty	984.99	1,137.84	688.59	85.00	215.72	1,303.52
School Total	<u>\$ 13,527.37</u>	<u>\$ 9,708.91</u>	<u>\$ 8,761.60</u>	<u>\$ 340.00</u>	<u>\$ 340.00</u>	<u>\$ 14,474.68 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General

\$ 14,474.68



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, 2004

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2003			In	Out	Balance June 30, 2004
Instructional	\$ 1,330.25	\$ 4,148.29	\$ 5,957.00	\$ 211.96	\$ 9.00	\$ (275.50)
Pictures	4,368.69	8,104.94	4,858.05	-	3,802.11	3,813.47
School Operating	8,498.25	1,954.39	6,662.35	3,811.11	211.96	7,389.44
Clearing	159.72	1,899.03	1,956.02	-	-	102.73
Faculty	2,327.78	3,982.89	4,043.27	-	-	2,267.40
School Total	<u>\$ 16,684.69</u>	<u>\$ 20,089.54</u>	<u>\$ 23,476.69</u>	<u>\$ 4,023.07</u>	<u>\$ 4,023.07</u>	<u>\$ 13,297.54</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking-General

\$ 13,297.54

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ -	\$ 9.83
Instructional	17,680.17	19,284.05	20,169.40	1,213.55	1,128.51	16,879.86
Major Activity	55,224.16	27,082.18	32,849.92	-	1,000.00	48,456.42
School Operating	5,866.70	2,742.88	5,194.79	1,961.55	1,046.59	4,329.75
Clearing	2,586.21	1,608.99	856.79	-	-	3,338.41
Faculty	574.77	346.12	423.17	423.17	423.17	497.72
School Total	<u>\$ 81,941.84</u>	<u>\$ 51,064.22</u>	<u>\$ 59,494.07</u>	<u>\$ 3,598.27</u>	<u>\$ 3,598.27</u>	<u>\$ 73,511.99 *</u>

\* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 3,549.59
--Savings	<u>69,962.40</u>
Total cash	<u>\$ 73,511.99</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 13,416.44	\$ 50,505.80	\$ 45,619.46	\$ 2,399.86	\$ 2,735.23	\$ 17,967.41
Instructional	5,267.66	29,481.53	37,899.48	24,422.24	2,543.74	18,728.21
Major Activity	41,889.89	117,073.50	86,624.00	13,912.79	56,121.82	30,130.36
Operating	44,605.66	5,067.68	5,550.37	25,531.14	8,859.74	60,794.37
Clearing	(317.26)	13,976.32	16,261.44	4,641.48	1,000.00	1,039.10
Faculty	513.21	568.93	209.71	380.72	27.70	1,225.45
School Total	<u>\$ 105,375.60</u>	<u>\$ 216,673.76</u>	<u>\$ 192,164.46</u>	<u>\$ 71,288.23</u>	<u>\$ 71,288.23</u>	<u>\$ 129,884.90 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 28,124.14
--Money Market	101,760.76
	<u>129,884.90</u>
Total cash	<u>\$ 129,884.90</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 247.92	\$ 2,907.25	\$ 2,963.66	\$ -	\$ -	\$ 191.51
Instructional	1,629.36	27,088.65	26,323.25	1,369.01	483.56	3,280.21
Major Activity	7,112.00	40,976.60	38,210.85	65.00	949.00	8,993.75
School Operating	20,272.55	12,654.00	28,355.11	-	1.45	4,569.99
Clearing	318.49	668.79	3.91	-	-	983.37
Faculty	268.44	1,564.91	1,699.79	47.76	47.76	133.56
School Total	\$ <u>29,848.76</u>	\$ <u>85,860.20</u>	\$ <u>97,556.57</u>	\$ <u>1,481.77</u>	\$ <u>1,481.77</u>	\$ <u>18,152.39</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>18,152.39</u>

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 217.44	\$ 362.00	\$ 363.35	\$ -	\$ -	\$ 216.09
Instructional	0.13	9,282.30	8,657.61	248.91	388.32	485.41
Major Activity	5,047.98	14,199.88	14,521.39	1,109.21	2,703.17	3,132.51
School Operating	1,115.13	2,370.06	3,999.86	2,653.45	468.38	1,670.40
Clearing	539.02	1,957.69	1,892.62	170.00	85.00	689.09
Faculty	313.04	1,956.70	1,468.21	-	536.70	264.83
School Total	<u>\$ 7,232.74</u>	<u>\$ 30,128.63</u>	<u>\$ 30,903.04</u>	<u>\$ 4,181.57</u>	<u>\$ 4,181.57</u>	<u>\$ 6,458.33 *</u>

\* Represented by cash on demand with:

Suntrust Bank  
--Business Checking

\$ 6,458.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 10,867.07	\$ 36,586.27	\$ 42,775.35	\$ 23,388.72	\$ 15,477.82	\$ 12,588.89
Major Activity	20,275.68	26,391.74	20,315.59	3,659.31	10,454.06	19,557.08
Operating	7,082.08	23,664.60	3,553.50	575.63	1,616.15	26,152.66
Clearing	(341.25)	3,187.06	2,581.90	18.53	112.69	169.75
Faculty	225.78	3,750.47	3,541.19	1,731.01	1,712.48	453.59
School Total	\$ <u>38,109.36</u>	\$ <u>93,580.14</u>	\$ <u>72,767.53</u>	\$ <u>29,373.20</u>	\$ <u>29,373.20</u>	\$ <u>58,921.97</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 58,921.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 3,510.50	\$ 6,948.68	\$ 9,987.98	\$ 859.70	\$ -	\$ 1,330.90
Instructional	27,060.17	59,330.12	60,527.63	12,447.66	9,584.34	28,725.98
Major Activity	72,124.85	91,772.50	59,266.31	5,651.20	7,390.43	102,891.81
Operating	2,859.70	1,457.16	1,766.88	2,477.72	1,394.42	3,633.28
Clearing	1.24	17,200.99	16,169.38	225.50	3,723.80	(2,465.45)
Faculty	1,352.54	3,938.20	5,140.61	2,924.06	2,492.85	581.34
School Total	\$ <u>106,909.00</u>	\$ <u>180,647.65</u>	\$ <u>152,858.79</u>	\$ <u>24,585.84</u>	\$ <u>24,585.84</u>	\$ <u>134,697.86</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 134,697.86

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 62.60	\$ 6,830.00	\$ 6,668.25	\$ 17.00	\$ -	\$ 241.35
Major Activity	7,240.54	13,269.34	10,503.88	-	-	10,006.00
School Operating	600.22	788.09	192.00	-	17.00	1,179.31
Clearing	(482.82)	10,350.89	6,255.13	-	-	3,612.94
Faculty	132.06	1,272.94	875.23	-	-	529.77
School Total	<u>\$ 7,552.60</u>	<u>\$ 32,511.26</u>	<u>\$ 24,494.49</u>	<u>\$ 17.00</u>	<u>\$ 17.00</u>	<u>\$ 15,569.37 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 15,569.37



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, 2004

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2003			In	Out	Balance June 30, 2004
Instructional	\$ 13,000.41	\$ 17,551.80	\$ 18,759.71	\$ 1,542.52	\$ 271.19	\$ 13,063.83
Pictures	11,467.65	21,307.54	17,273.49	234.97	1,785.30	13,951.37
School Operating	6,721.30	4,675.01	6,480.26	279.00	-	5,195.05
Clearing	3,727.21	1,168.80	2,798.21	13.56	13.56	2,097.80
Faculty	889.44	1,330.19	1,481.27	-	-	738.36
School Total	\$ <u>35,806.01</u>	\$ <u>46,033.34</u>	\$ <u>46,792.94</u>	\$ <u>2,070.05</u>	\$ <u>2,070.05</u>	\$ <u>35,046.41</u> *

\* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 35,046.41

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 58.15	\$ -	\$ -	\$ -	\$ -	\$ 58.15
Instructional	439.57	13,290.14	12,318.61	2,866.02	2,866.02	1,411.10
Major Activity	5,386.23	14,763.07	9,346.83	1,595.49	2,902.78	9,495.18
Operating	83.94	107.63	1,107.13	1,307.29	-	391.73
Clearing	(158.26)	1,061.94	2,153.27	-	-	(1,249.59)
Faculty	417.09	1,643.25	1,355.13	-	-	705.21
School Total	\$ <u>6,226.72</u>	\$ <u>30,866.03</u>	\$ <u>26,280.97</u>	\$ <u>5,768.80</u>	\$ <u>5,768.80</u>	\$ <u>10,811.78</u> *

\* Represented by cash on demand with:

SunTrust

--Business Checking

\$ 10,811.78

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2003			In	Out	Balance June 30, 2004
Instructional	\$ 18,191.59	\$ 25,412.50	\$ 42,506.45	\$ 1,692.05	\$ 1,699.05	\$ 1,090.64
Major Activity	21,092.35	33,627.79	41,235.61	-	27.35	13,457.18
School Operating	6,173.57	2,767.60	6,795.02	-	-	2,146.15
Clearing	2,871.88	3,032.31	5,730.23	34.35	-	208.31
Faculty	248.51	3,130.82	3,339.39	-	-	39.94
School Total	\$ <u>48,577.90</u>	\$ <u>67,971.02</u>	\$ <u>99,606.70</u>	\$ <u>1,726.40</u>	\$ <u>1,726.40</u>	\$ <u>16,942.22</u> *

\* Represented by cash on demand with:

Suntrust Bank  
--Checking

\$ 16,942.22

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 6,943.43	\$ 13,424.60	\$ 19,839.81	\$ 8,021.85	\$ 2,967.36	\$ 5,582.71
Major Activity	6,709.80	36,433.58	34,608.04	2,536.47	8,090.96	2,980.85
Operating	109.33	1,384.73	1,807.36	415.00	50.00	51.70
Clearing	-	677.84	765.34	200.00	65.00	47.50
Faculty	172.17	1,170.01	1,277.72	1,170.01	1,170.01	64.46
School Total	\$ <u>13,934.73</u>	\$ <u>53,090.76</u>	\$ <u>58,298.27</u>	\$ <u>12,343.33</u>	\$ <u>12,343.33</u>	\$ <u>8,727.22</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 8,727.22

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 304.64	\$ 11,654.05	\$ 13,005.50	\$ 1,395.70	\$ 45.00	\$ 303.89
Major Activity	10,292.86	14,946.29	8,603.85	0.00	1,350.70	15,284.60
Operating	5,468.54	1,241.00	1,704.90	0.00	0.00	5,004.64
Clearing	(332.16)	4,093.67	4,234.93	0.00	-	(473.42)
Faculty	262.37	3,575.76	3,467.39	1,517.26	1,517.26	370.74
School Total	\$ <u>15,996.25</u>	\$ <u>35,510.77</u>	\$ <u>31,016.57</u>	\$ <u>2,912.96</u>	\$ <u>2,912.96</u>	\$ <u>20,490.45</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>20,490.45</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 4,449.09	\$ 1,366.60	\$ 1,637.49	\$ 1,947.99	\$ 1,120.65	\$ 5,005.54
Major Activity	2,665.36	20,524.13	17,662.39	32.88	3,270.33	2,289.65
Operating	1,021.72	2,984.80	3,939.28	3,045.11	317.50	2,794.85
Clearing	(2,238.70)	4,689.96	7,109.48	317.50	635.00	(4,975.72)
Faculty	1,715.03	1,797.32	3,082.68	-	-	429.67
School Total	<u>\$ 7,612.50</u>	<u>\$ 31,362.81</u>	<u>\$ 33,431.32</u>	<u>\$ 5,343.48</u>	<u>\$ 5,343.48</u>	<u>\$ 5,543.99 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 5,543.99

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Major Activity	\$ 808.44	\$ 248.44	\$ 930.68	\$ 86.14	\$ 86.14	\$ 126.20
School Operating	3,749.05	5,208.10	3,759.62	-	-	5,197.53
Clearing	-	33.19	-	-	-	33.19
Faculty	66.72	30.00	57.53	-	-	39.19
School Total	\$ <u>4,624.21</u>	\$ <u>5,519.73</u>	\$ <u>4,747.83</u>	\$ <u>86.14</u>	\$ <u>86.14</u>	\$ <u>5,396.11</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 5,396.11

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 3,522.65	\$ 15,244.22	\$ 18,310.02	\$ 1,938.00	\$ -	\$ 2,394.85
Major Activity	17,122.16	22,843.75	28,090.08	3,600.00	1,750.00	13,725.83
School Operating	2,331.77	752.00	1,183.00	760.00	-	2,660.77
Clearing	1,250.21	41,487.73	32,213.49	195.04	4,733.04	5,986.45
Faculty	940.04	2,119.83	2,206.11	1,169.86	1,179.86	843.76
School Total	\$ <u>25,166.83</u>	\$ <u>82,447.53</u>	\$ <u>82,002.70</u>	\$ <u>7,662.90</u>	\$ <u>7,662.90</u>	\$ <u>25,611.66</u> *

\* Represented by cash on demand with:

Patriot Bank  
--Checking-General

\$ 25,611.66



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds  
Year Ended June 30, 2004

Funds	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional Accounts	\$ 784.56	\$ 7,032.50	\$ 6,944.50	\$ 563.00	\$ 118.25	\$ 1,317.31
Major Activities	5,406.88	15,261.78	11,708.96	-	2,017.29	6,942.41
School Operating	1,020.22	2,087.32	4,191.90	1,800.25	227.71	488.18
Clearing Accounts	873.40	713.57	(2.49)	-	-	1,589.46
Faculty	189.99	382.92	500.69	-	-	72.22
Totals	<u>\$ 8,275.05</u>	<u>\$ 25,478.09</u>	<u>\$ 23,343.56</u>	<u>\$ 2,363.25</u>	<u>\$ 2,363.25</u>	<u>\$ 10,409.58</u> *

\* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 10,409.58

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 1,015.55	\$ 12,433.04	\$ 15,709.12	\$ 3,406.36	\$ 292.00	\$ 853.83
Major Activity	10,432.89	20,906.20	17,532.62	0.00	2,293.86	11,512.61
Operating	134.73	1,883.59	586.06	82.50	903.00	611.76
Clearing	600.91	1,542.64	2,023.04	269.26	-	389.77
Faculty	84.72	2,838.71	2,318.19	-	269.26	335.98
School Total	\$ <u>12,268.80</u>	\$ <u>39,604.18</u>	\$ <u>38,169.03</u>	\$ <u>3,758.12</u>	\$ <u>3,758.12</u>	\$ <u>13,703.95</u> *

\* Represented by cash on demand with:

BB&T

--Business Checking

\$ 13,703.95

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 31,303.41	\$ 143,438.56	\$ 137,981.79	\$ 4,598.78	\$ 6,132.44	\$ 35,226.52
Instructional	(15,643.37)	197,050.80	137,415.92	8,013.46	7,344.73	44,660.24
Major Activity	52,476.13	352,889.23	293,113.94	211,744.64	222,458.74	101,537.32
School Operating	55,174.97	37,831.48	38,008.41	22,538.48	4,236.72	73,299.80
Clearing	2,009.56	149,000.53	136,433.46	1,934.93	2,604.32	13,907.24
Faculty	13,013.49	6,268.43	10,074.06	50.00	6,103.34	3,154.52
School Total	\$ <u>138,334.19</u>	\$ <u>886,479.03</u>	\$ <u>753,027.58</u>	\$ <u>248,880.29</u>	\$ <u>248,880.29</u>	\$ <u>271,785.64</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 239,063.56
Wachovia Bank	
--Certificates of Deposit	32,722.08
	\$ <u>271,785.64</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PACE WEST SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2003			In	Out	Balance June 30, 2004
Major Activity	\$ 390.00	\$ 129.68	\$ -	\$ -	\$ -	\$ 519.68
Clearing	586.90	9,668.75	6,370.09	-	-	3,885.56
School Total	<u>\$ 976.90</u>	<u>\$ 9,798.43</u>	<u>\$ 6,370.09</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,405.24</u> *

\* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 4,405.24

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PARKSIDE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 6,301.87	\$ 41,077.55	\$ 40,339.57	\$ 1,233.76	\$ 181.33	\$ 8,092.28
Instructional	6,211.70	26,261.82	28,766.05	9,288.96	4,667.50	8,328.93
Major Activity	40,705.71	97,778.58	75,480.35	7,581.77	24,833.61	45,752.10
Operating	13,016.33	2,571.15	15,295.61	12,981.09	2,500.80	10,772.16
Clearing	1,718.46	5,543.31	14,952.32	380.00	-	(7,310.55)
Faculty	2,907.75	3,913.56	3,115.04	1,272.16	554.50	4,423.93
School Total	\$ <u>70,861.82</u>	\$ <u>177,145.97</u>	\$ <u>177,948.94</u>	\$ <u>32,737.74</u>	\$ <u>32,737.74</u>	\$ <u>70,058.85</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 70,058.85

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 374.31	\$ 1,917.00	\$ 1,686.25	\$ -	\$ -	\$ 605.06
Instructional	15,894.64	36,725.38	33,537.28	220.03	327.16	18,975.61
Major Activity	10,513.29	18,568.33	18,505.48	800.00	4,100.00	7,276.14
School Operating	3,508.21	107.01	4,650.88	5,705.66	1,500.00	3,170.00
Clearing	605.25	10,735.67	10,542.39	338.71	1,137.24	-
Faculty	3,113.65	5,382.94	8,030.28	20.00	20.00	466.31
School Total	\$ <u>34,009.35</u>	\$ <u>73,436.33</u>	\$ <u>76,952.56</u>	\$ <u>7,084.40</u>	\$ <u>7,084.40</u>	\$ <u>30,493.12</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 30,493.12

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter- Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 720.11	\$ 4,624.05	\$ 11,709.66	\$ 8,079.65	\$ -	\$ 1,714.15
Major Activity	7,045.94	28,859.50	14,522.68	-	8,435.43	12,947.33
School Operating	534.77	18,304.88	4,033.22	848.03	5,784.02	9,870.44
Clearing	2,351.03	14,675.79	14,332.87	4,259.51	42.24	6,911.22
Faculty	(573.96)	3,321.57	3,552.49	2,749.87	1,675.37	269.62
School Total	\$ <u>10,077.89</u>	\$ <u>69,785.79</u>	\$ <u>48,150.92</u>	\$ <u>15,937.06</u>	\$ <u>15,937.06</u>	\$ <u>31,712.76</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 31,712.76

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 67.20	\$ 4,847.74	\$ 4,609.65	\$ 733.71	\$ 366.62	\$ 672.38
Instructional	1,082.08	15,094.70	22,275.86	8,274.66	152.03	2,023.55
Major Activity	11,392.79	79,834.40	60,427.85	3,677.95	9,538.42	24,938.87
School Operating	5,227.15	4,926.77	239.96	100.00	3,399.25	6,614.71
Clearing	806.53	2,323.72	1,641.81	270.00	-	1,758.44
Faculty	1,268.05	2,367.59	3,113.84	2,009.05	1,609.05	921.80
School Total	<u>\$ 19,843.80</u>	<u>\$ 109,394.92</u>	<u>\$ 92,308.97</u>	<u>\$ 15,065.37</u>	<u>\$ 15,065.37</u>	<u>\$ 36,929.75</u> *

\* Represented by cash on demand with:

First Virginia Bank  
--Checking-General

\$ 36,929.75



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 30,954.95	\$ 106,314.51	\$ 117,407.69	\$ 10,291.11	\$ 11,234.79	\$ 18,918.09
Instructional	14,073.43	34,109.98	22,167.10	934.68	1,115.83	25,835.16
Major Activity	20,999.91	223,269.64	192,719.07	46,771.36	56,873.54	41,448.30
School Operating	65,298.46	19,503.62	15,028.75	5,117.69	3,188.62	71,702.40
Clearing	15,106.17	76,497.68	88,331.56	21,774.63	12,355.97	12,690.95
Faculty	46.87	7,719.59	8,113.21	2,766.01	2,886.73	(467.47)
School Total	\$ <u>146,479.79</u>	\$ <u>467,415.02</u>	\$ <u>443,767.38</u>	\$ <u>87,655.48</u>	\$ <u>87,655.48</u>	\$ <u>170,127.43</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 648.08
--Savings	169,479.35
	\$ <u>170,127.43</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 363.90	\$ 4,738.50	\$ 4,903.25	\$ 226.75	\$ 226.75	\$ 199.15
Major Activity	2,551.46	9,310.80	6,220.35	-	-	5,641.91
Operating	280.86	1,101.29	1,467.86	300.00	-	214.29
Clearing	(345.43)	2,978.95	2,021.66	-	-	611.86
Faculty	928.14	3,571.04	3,158.89	-	300.00	1,040.29
School Total	\$ <u>3,778.93</u>	\$ <u>21,700.58</u>	\$ <u>17,772.01</u>	\$ <u>526.75</u>	\$ <u>526.75</u>	\$ <u>7,707.50</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 7,707.50

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July, 1 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 4,348.45	\$ 5,578.64	\$ 7,826.28	\$ -	\$ -	\$ 2,100.81
Instructional	26,058.79	29,215.28	27,824.69	710.00	-	28,159.38
Major Activity	51,094.90	82,243.33	68,929.56	822.17	9,176.81	56,054.03
School Operating	8,193.62	725.92	13,092.66	8,126.74	482.10	3,471.52
Clearing	6,086.44	5,807.64	18,472.42	4,128.57	3,339.22	(5,788.99)
Faculty	318.93	6,723.33	8,184.84	261.59	1,050.94	(1,931.93)
School Total	<u>\$ 96,101.13</u>	<u>\$ 130,294.14</u>	<u>\$ 144,330.45</u>	<u>\$ 14,049.07</u>	<u>\$ 14,049.07</u>	<u>\$ 82,064.82 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 82,064.82

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 4,290.23	\$ 8,460.28	\$ 8,675.82	\$ 0.88	\$ 0.88	\$ 4,074.69
Major Activity	16,201.54	7,013.34	10,216.67	-	-	12,998.21
School Operating	7,309.00	27,984.40	27,083.04	83.78	-	8,294.14
Clearing	1,764.89	2,071.07	430.56	-	-	3,405.40
Faculty	523.37	1,541.18	1,791.72	-	83.78	189.05
School Total	\$ <u>30,089.03</u>	\$ <u>47,070.27</u>	\$ <u>48,197.81</u>	\$ <u>84.66</u>	\$ <u>84.66</u>	\$ <u>28,961.49</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General \$ 28,961.49

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Organizational	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ 10.00
Instructional	6,267.03	19,487.59	19,506.43	502.73	318.20	6,432.72
Major Activity	3,568.47	7,160.55	6,268.51	-	192.03	4,268.48
School Operating	2,235.22	2,917.17	100.50	-	-	5,051.89
Clearing	77.77	4,085.92	3,685.15	7.50	-	486.04
Faculty	968.69	6,782.94	6,504.73	-	-	1,246.90
School Total	<u>\$ 13,127.18</u>	<u>\$ 40,434.17</u>	<u>\$ 36,065.32</u>	<u>\$ 510.23</u>	<u>\$ 510.23</u>	<u>\$ 17,496.03</u> *

\* Represented by cash on demand with:

Wachovia Bank	
--Checking	\$ 328.48
--Savings	<u>17,167.55</u>
Total	<u>\$ 17,496.03</u>

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, 2004

Functions	Cash Balance July, 1 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 10,577.30	\$ 12,673.63	\$ 16,976.51	\$ 1,499.70	\$ 781.81	\$ 6,992.31
Instructional	13,383.89	55,573.67	68,832.65	16,656.90	5,458.55	11,323.26
Major Activity	30,060.88	150,869.90	106,630.53	33,355.16	63,485.34	44,170.07
School Operating	11,185.66	514.52	2,895.74	16,425.31	8,871.99	16,357.76
Clearing	1,334.39	28,869.89	39,980.79	17,953.35	8,237.34	(60.50)
Faculty	3,103.88	3,524.31	6,359.94	2,410.76	1,466.15	1,212.86
School Total	<u>\$ 69,646.00</u>	<u>\$ 252,025.92</u>	<u>\$ 241,676.16</u>	<u>\$ 88,301.18</u>	<u>\$ 88,301.18</u>	<u>\$ 79,995.76 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 79,995.76

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 6,003.89	\$ 9,550.99	\$ 11,353.66	\$ 618.40	\$ 341.95	\$ 4,477.67
Major Activity	18,881.91	23,329.83	14,310.00	415.91	8,193.73	20,123.92
School Operating	63.66	10,150.36	11,125.80	16,169.73	8,668.36	6,589.59
Clearing	99.90	2,684.94	862.42	42.14	42.14	1,922.42
Faculty	752.34	4,688.88	3,599.75	16.00	16.00	1,841.47
School Total	\$ <u>25,801.70</u>	\$ <u>50,405.00</u>	\$ <u>41,251.63</u>	\$ <u>17,262.18</u>	\$ <u>17,262.18</u>	\$ <u>34,955.07</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 34,955.07

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2003			Transfers	Balance June 30, 2004	
				In	Out	
Instructional	\$ 2,708.06	\$ 11,417.39	\$ 20,129.66	\$ 8,545.47	\$ 93.00	\$ 2,448.26
Major Activity	7,368.51	12,197.25	1,672.05	93.00	15,833.84	2,152.87
Operating	3,963.42	1,735.90	9,041.64	8,866.60	734.40	4,789.88
Clearing	623.45	1,534.83	2,009.77	-	125.80	22.71
Faculty	672.22	1,298.00	1,171.79	140.00	858.03	80.40
School Total	\$ <u>15,335.66</u>	\$ <u>28,183.37</u>	\$ <u>34,024.91</u>	\$ <u>17,645.07</u>	\$ <u>17,645.07</u>	\$ <u>9,494.12</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 9,469.12
--Savings Bond	25.00
	\$ <u>9,494.12</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SPRINGWOODS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 2,376.95	\$ 14,304.95	\$ 18,742.50	\$ 4,152.82	\$ -	\$ 2,092.22
Major Activity	401.15	25,287.44	16,915.42	1,079.68	8,655.81	1,197.04
School Operating	4,906.52	2,122.78	7,267.33	3,611.14	211.76	3,161.35
Clearing	43.83	1,656.51	1,673.13	97.93	74.00	51.14
Faculty	58.28	456.59	353.06	456.59	456.59	161.81
Totals	\$ <u>7,786.73</u>	\$ <u>43,828.27</u>	\$ <u>44,951.44</u>	\$ <u>9,398.16</u>	\$ <u>9,398.16</u>	\$ <u>6,663.56</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>6,663.56</u>

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 43,659.16	\$ 68,025.90	\$ 61,610.25	\$ 2,305.90	\$ 5,127.98	\$ 47,252.73
Instructional	22,600.98	149,636.17	145,795.75	16,144.92	12,906.30	29,680.02
Major Activity	180,385.89	300,638.87	266,754.64	19,010.59	35,097.88	198,182.83
School Operating	83,870.41	11,352.03	11,255.51	8,384.15	6,046.70	86,304.38
Clearing	13,922.96	95,303.06	100,442.40	16,292.91	3,671.31	21,405.22
Faculty	258.37	4,708.25	3,898.54	5,316.05	4,604.35	1,779.78
School Total	<u>\$ 344,697.77</u>	<u>\$ 629,664.28</u>	<u>\$ 589,757.09</u>	<u>\$ 67,454.52</u>	<u>\$ 67,454.52</u>	<u>\$ 384,604.96 *</u>

\* Represented by cash on demand with:

Suntrust Bank	
--Interest Checking	\$ 6,067.36
--Interest Money Market	345,181.95
--Lynch Certificate of Deposit	19,931.13
--Athletic Certificate of Deposit	13,424.52
	<u>\$ 384,604.96</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 3,588.34	\$ 23,132.09	\$ 20,019.89	\$ 2,270.54	\$ 1,742.04	\$ 7,229.04
Instructional	12,051.46	41,982.62	41,240.39	16,295.73	16,993.77	12,095.65
Major Activity	40,140.98	86,517.96	85,098.67	21,302.34	39,138.03	23,724.58
School Operating	11,054.66	1,553.28	18,286.46	24,083.96	6,926.25	11,479.19
Clearing	6,008.57	24,735.07	29,420.49	3,710.19	2,862.67	2,170.67
Faculty	1,728.82	4,358.89	4,981.92	-	-	1,105.79
School Total	\$ <u>74,572.83</u>	\$ <u>182,279.91</u>	\$ <u>199,047.82</u>	\$ <u>67,662.76</u>	\$ <u>67,662.76</u>	\$ <u>57,804.92</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 3,243.93
--Money Market	54,560.99
	<u>57,804.92</u>
Total cash	\$ <u>57,804.92</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 186.20	\$ 2,924.05	\$ 3,609.60	\$ 933.35	\$ 123.35	\$ 310.65
Major Activity	12,878.21	16,822.78	11,906.03	-	2,810.00	14,984.96
School Operating	2,542.24	1,691.40	3,732.87	2,800.00	-	3,300.77
Clearing	1,966.14	419.70	188.52	105.95	-	2,303.27
Faculty	2,230.44	784.78	794.80	473.04	1,378.99	1,314.47
School Total	\$ <u>19,803.23</u>	\$ <u>22,642.71</u>	\$ <u>20,231.82</u>	\$ <u>4,312.34</u>	\$ <u>4,312.34</u>	\$ <u>22,214.12</u> *

\* Represented by cash on demand with:

SunTrust

--Checking-General

\$ 22,214.12

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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 1,045.78	\$ 14,713.46	\$ 17,387.51	\$ 5,699.51	\$ 204.48	\$ 3,866.76
Major Activity	10,298.27	26,468.10	23,110.16	145.72	5,711.53	8,090.40
School Operating	4,726.56	1,803.15	1,378.53	1,797.54	951.70	5,997.02
Clearing	1,095.14	14,599.61	13,623.40	678.92	1,453.98	1,296.29
Faculty	652.12	2,744.94	3,007.50	227.17	227.17	389.56
School Total	<u>\$ 17,817.87</u>	<u>\$ 60,329.26</u>	<u>\$ 58,507.10</u>	<u>\$ 8,548.86</u>	<u>\$ 8,548.86</u>	<u>\$ 19,640.03</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 19,640.03

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 1,589.38	\$ 2,461.50	\$ 1,912.50	\$ -	\$ -	\$ 2,138.38
Major Activity	6,478.30	7,447.60	5,183.77	-	-	8,742.13
School Operating	6,701.24	400.42	1,173.10	-	-	5,928.56
Clearing	2,060.86	1,261.92	1,493.35	-	-	1,829.43
Faculty	297.21	571.21	661.11	-	-	207.31
School Total	\$ <u>17,126.99</u>	\$ <u>12,142.65</u>	\$ <u>10,423.83</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>18,845.81</u> *

\* Represented by cash on demand with:

Bank of America  
--Checking-General

\$ 18,845.81

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 609.06	\$ 7,502.25	\$ 9,437.35	\$ 2,146.31	\$ 5.00	\$ 815.27
Major Activity	4,956.22	10,407.91	5,354.37	-	3,028.94	6,980.82
School Operating	527.12	222.55	1,876.15	1,858.65	200.00	532.17
Clearing	466.68	1,301.71	1,298.81	-	-	469.58
Faculty	675.22	2,918.78	2,454.80	819.23	1,590.25	368.18
School Total	\$ <u>7,234.30</u>	\$ <u>22,353.20</u>	\$ <u>20,421.48</u>	\$ <u>4,824.19</u>	\$ <u>4,824.19</u>	\$ <u>9,166.02</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking-General

\$ 9,166.02

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional	2,708.50	7,758.59	9,023.87	1,721.67	986.63	2,178.26
Major Activity	150.49	13,915.44	10,188.41	1,111.24	1,809.70	3,179.06
School Operating	2,743.96	5,462.14	2,523.29	2,938.68	3,171.00	5,450.49
Clearing	(1,535.85)	17,312.95	16,235.37	2,964.00	2,372.30	133.43
Faculty	(63.04)	3,118.19	2,576.77	445.70	841.66	82.42
School Total	<u>\$ 4,004.06</u>	<u>\$ 47,567.31</u>	<u>\$ 40,547.71</u>	<u>\$ 9,181.29</u>	<u>\$ 9,181.29</u>	<u>\$ 11,023.66</u> *

\* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 11,023.66



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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 75.24	\$ 511.75	\$ 573.75	\$ -	\$ -	\$ 13.24
Major Activity	6,879.73	13,037.15	10,023.32	-	-	9,893.56
School Operating	690.34	-	-	-	-	690.34
Clearing	1,375.75	477.68	202.52	-	-	1,650.91
Faculty	609.14	1,033.78	935.80	-	-	707.12
School Total	<u>\$ 9,630.20</u>	<u>\$ 15,060.36</u>	<u>\$ 11,735.39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,955.17 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 12,955.17

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ (187.67)	\$ 14,790.25	\$ 13,494.21	\$ 215.00	\$ 1,496.50	\$ (173.13)
Major Activity	26,950.77	14,785.17	11,053.25	-	384.90	30,297.79
School Operating	3,296.95	1,368.99	1,403.08	384.90	25.00	3,622.76
Clearing	(49.23)	3,886.92	5,184.98	1,306.50	-	(40.79)
Faculty	172.30	486.24	351.00	-	-	307.54
School Total	<u>\$ 30,183.12</u>	<u>\$ 35,317.57</u>	<u>\$ 31,486.52</u>	<u>\$ 1,906.40</u>	<u>\$ 1,906.40</u>	<u>\$ 34,014.17</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 34,014.17

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 781.39	\$ 1,425.85	\$ 1,610.80	\$ -	\$ -	\$ 596.44
Major Activity	13,410.01	2,632.50	1,761.90	-	-	14,280.61
Operating	6,914.05	1,425.00	2,758.90	-	-	5,580.15
Clearing	-	289.45	289.45	-	-	-
Faculty	503.50	656.58	829.63	50.00	50.00	330.45
School Total	\$ <u>21,608.95</u>	\$ <u>6,429.38</u>	\$ <u>7,250.68</u>	\$ <u>50.00</u>	\$ <u>50.00</u>	\$ <u>20,787.65</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 20,787.65

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 2,842.44	\$ 8,397.81	\$ 7,524.02	\$ 1,473.16	\$ 419.50	\$ 4,769.89
Instructional	7,058.25	27,497.48	35,114.27	21,073.03	4,410.13	16,104.36
Major Activity	111,800.71	102,292.12	74,282.56	48,302.20	79,278.88	108,833.59
Operating	15,128.98	5,643.64	28,633.21	11,834.44	1,578.12	2,395.73
Clearing	426.00	42,870.27	42,867.40	7,052.04	6,184.24	1,296.67
Faculty	500.95	2,297.10	3,942.21	3,242.28	1,106.28	991.84
School Total	<u>\$ 137,757.33</u>	<u>\$ 188,998.42</u>	<u>\$ 192,363.67</u>	<u>\$ 92,977.15</u>	<u>\$ 92,977.15</u>	<u>\$ 134,392.08</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 44,245.59
--Money Market	90,146.49
	<u>134,392.08</u>
Total cash	<u>\$ 134,392.08</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Club/Organization	\$ 34,465.13	\$ 114,435.28	\$ 101,760.73	\$ 14,367.16	\$ 19,801.03	\$ 41,705.81
Instructional	2,866.41	115,929.90	119,478.38	2,462.66	986.25	794.34
Major Activity	89,433.82	201,979.37	175,373.22	135,039.09	166,649.93	84,429.13
Operating	42,942.02	4,757.84	11,065.67	20,949.44	1,290.29	56,293.34
Clearing	12,595.65	150,303.10	171,699.38	29,921.78	13,748.97	7,372.18
Faculty	1,426.17	9,279.67	8,752.27	3,267.09	3,530.75	1,689.91
Special Funds	347.95	-	347.95	-	-	-
School Total	\$ <u>184,077.15</u>	\$ <u>596,685.16</u>	\$ <u>588,477.60</u>	\$ <u>206,007.22</u>	\$ <u>206,007.22</u>	\$ <u>192,284.71</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 18,325.63
--Money Market	<u>173,959.08</u>
Total cash	\$ <u>192,284.71</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, 2004

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 9,249.79	\$ 5,817.45	\$ 7,498.49	\$ -	\$ -	\$ 7,568.75
Major Activity	1,453.27	13,997.81	9,239.41	-	-	6,211.67
School Operating	5,727.36	962.01	100.00	-	-	6,589.37
Clearing	1,304.93	935.72	72.34	-	-	2,168.31
Faculty	2,731.74	2,362.53	1,279.14	-	-	3,815.13
School Total	<u>\$ 20,467.09</u>	<u>\$ 24,075.52</u>	<u>\$ 18,189.38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,353.23</u> *

\* Represented by cash on demand with:

United Bank	
--Checking-General	\$ 16,883.84
--Savings	<u>9,469.39</u>
Total cash	<u>\$ 26,353.23</u>

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## REPORT OF AUDIT FINDINGS AND RECOMMENDATIONS

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 statement of the County of Prince William, Virginia Public School Activity Funds for the year ended June 30, 2004. 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.

### THE FOLLOWING SCHOOLS HAD NO COMMENTS OR RECOMMENDATIONS:

Ann Ludwig School  
Stuart M. Beville Middle School  
Bristow Run Elementary School  
Cedar Point Elementary  
Coles Elementary School  
Featherstone Elementary School  
Fred Lynn Middle School  
Graham Park Middle School  
Henderson Elementary School  
C. D. Hylton High School  
Kilby Elementary School  
Lake Ridge Middle School  
Mountain View Elementary School  
Neabsco Elementary School  
New Dominion Alternative School  
Herbert J. Saunders Middle School  
Signal Hill Elementary School  
Sinclair Elementary School  
Springwoods Elementary School  
Swans Creek Elementary School  
Woodbine Preschool

#### Alvey Elementary School

It was noted during our audit that the school office fund had a deficit balance at June 30, 2004. 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.

During our audit we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. The profit resulting from the book fair should be transferred to other accounts and be used for authorized purposes.

### Antietam Elementary School

It was noted during our audit that the publications and agenda funds had deficit balances at June 30, 2004. 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.

During our audit of receipts it was noted that at times receipts were made out to “students”, “teachers”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

### Ashland Elementary School

The school’s bank reconciliation differed from its financial report by \$13 at June 30, 2004. This difference is attributable to \$13 in NSF check charges assessed by the bank but not recorded by the school. We recommend that any difference be investigated and adjusted in a timely manner, and if necessary seek assistance from the School Board finance office.

During our audit of receipts it was noted that at times receipts were made out to “students”, “teachers”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

### Bel Air Elementary School

During our audit we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. The profit resulting from the book fair should be transferred to other accounts and be used for authorized purposes.

### Belmont Elementary School

During our audit we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. The profit resulting from the book fair should be transferred to other accounts and be used for authorized purposes.

### Bennett Elementary School

The school’s bank reconciliation differed from its financial report by \$138.17 at June 30, 2004. We recommend that any difference be investigated and adjusted in a timely manner, and if necessary seek assistance from the School Board finance office. Furthermore, an outstanding check list was not provided by the school with its audited records, to substantiate \$171.87 in outstanding checks at June 30, 2004.

During our audit it was noted that on two occasions, receipts were deposited before being posted to the accounting system. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper.



During our audit of receipts it was noted that at times receipts were made out to “students”, “teachers”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

#### Louise A. Benton Middle School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

At year-end, the school had balances in its instrument rental and lost textbooks accounts totaling \$2,739.88. We recommend that these funds be remitted to the school board office as soon as possible.

#### Brentsville District Senior High School

We noted two occasions where invoices were not approved by the principal. The invoices for check #7720 written to Pioneer Manufacturing Co. for \$998 and for check #7724 written to Subway for \$427.74 were not approved. We recommend that all invoices be approved by the principal before a check is processed for payment.

The school’s bank reconciliation differed from its financial report by \$96.77 at June 30, 2004. The difference is due to an NSF check for \$100 and e-script deposits of \$4.23 posted to the bank in June but not posted to the books. We recommend that any difference be investigated and adjusted in a timely manner.

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. FFA fruit sales, school store, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

At June 30, 2004 the school had two checks, #7446 and #7567, totaling \$600 on its bank reconciliation that have been outstanding for over one year. We recommend these checks be written off and added back to the school’s cash balance.

#### Bull Run Middle School

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. book fair, pictures, fundraiser, and yearbook. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

It was noted during our audit that the lost textbook fund had a balance of \$1,735.30 at June 30, 2004. We recommend that these funds be remitted to the Prince William County School Board finance department as soon as possible.

### Dale City Elementary School

We noted several instances where it appeared that the principal and bookkeeper signed blank checks and allowed other individuals to use the checks for purchases and subsequently fill in the amount of the check. The signing of blank checks increases the risk that checks will be used for unauthorized purposes. This practice should be minimized and limited to only those retailers that will not accept purchase orders.

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. pictures, book fair, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

During our audit of receipts it was noted that at times receipts were made out to “field trips”, “teachers”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

### Dumfries Elementary School

The school’s June bank account was not reconciled as of the date of our audit. We recommend that bank accounts be reconciled in a timely manner each month.

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. pictures, book fair, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

During our audit it was noted that sales tax was paid on a reimbursement to an individual on check # 11133 for \$368.46. The check was in excess of the \$100 limit prescribed by the School Board for the payment of sales tax. We recommend the school adhere to School Board policies regarding the payment of sales tax and utilize its certificate of exemption form whenever possible.

### Enterprise Elementary School

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. book fair, vending, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 7875 written to EFS Fund Inc., for \$847.50 lacked supporting documentation.

During our audit we noted that receipts #5038-#5042 were skipped. There was no documentation as to the reason that these receipts were not utilized. We recommend that all receipts skipped or voided be documented in the school’s accounting records.

### Forest Park High School

During our audit we noted that the school hosted a state track meet in November. The athletic director deposited the gate receipts at the bank and then received a cashier's check payable to VHSL to remit the gate proceeds. The gate receipts should have been recorded on an athletic gate sales report and remitted to the bookkeeper. The bookkeeper should have then issued a check to VHSL for the funds collected. The method with which this transaction was handled, eliminates all controls in place at the school. We recommend that all checks written by the school follow the school's normal cash disbursement process and be approved for payment by the principal.

During our audit we noted one athletic event where the gate receipts remitted to the bookkeeper were \$52 short. The total ticket sales per the ticket sales report was \$610 but only \$558 was remitted. We recommend that any athletic gate sales shortages or overages be adequately explained and documented on the ticket sales report.

The school had a balance of \$190,817.23 in its checking account at year-end. It is our recommendation that the school consider opening a money market account to invest its idle funds, so that it may earn a higher a rate of interest.

### Garfield High School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

During our audit of athletic gate receipts it was determined that on several occasions the amount of tickets sold per the athletic gate sales reports did not reconcile with the amount of funds collected from ticket sales. We recommend that care be taken to insure that tickets are given out to all patrons to help minimize the appearance of overages occurring.

### Mills E. Godwin Middle School

We recommend that all adjustment and transfer vouchers be approved by the principal before the adjustments and transfers are posted to the general ledger.

### Independent Hill School

During our audit it was determined that the June 2004 bank reconciliation was completed by using the July 2004 bank statement. As a result, the reconciliation did not reconcile to the school's June monthly report. We recommend that bank reconciliations be prepared monthly and in a timely manner.

During our audit it was discovered that most checks were signed via the use of a stamp for the principal's signature. Furthermore, the checks require dual signatures but only the stamp of the principal was on the majority of the checks. We recommend the use of signature stamps be stopped immediately for check signatures.

During our audit of disbursements, supporting documentation could not be located for checks #7640 or #7691. Cancelled checks cleared by the bank could not be located for check #7502, #7522, #7546 or #7553. Finally, we noted no principal approval on the vast majority of the invoices paid by the school this year. It is imperative that supporting documentation and cancelled checks be on hand to support all cash disbursements. Furthermore, it is critical that the approval of the principal is documented on all expenditure vouchers paid by the school. Without the implementation of these procedures there are virtually no internal controls in place.

During our audit it was noted that check #7579 written to Scholastic, Inc. for books was incorrectly posted to the PE Equipment account. Transaction postings should be related to the account for which the check is related, i.e. library.

#### Kerrydale Elementary School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

During our audit it was noted that receipt # 6352 was received and deposited on 9/16/03 but was not posted to the accounting system until 9/30/03. We recommend that receipts be written as funds are received by the bookkeeper.

We recommend the school record all activity related to the book fair in a separate account titled "Book Fair". The profit resulting from the book fair can then be transferred to the library account and be used for authorized purposes.

#### Martin Luther King Elementary School

It was noted during our audit that the recorder-music fund had a deficit balance at June 30, 2004. 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.

#### Lake Ridge Elementary School

During our audit it was noted that sales tax was paid on a reimbursement to an individual on check # 4754 for \$776.44. This check was in excess of the \$100 limit prescribed by the School Board for the payment of sales tax. We recommend the school adhere to School Board policies regarding the payment of sales tax and utilize its certificate of exemption form whenever possible.

During our audit we noted that receipts are not written to each individual submitting funds to the bookkeeper. Instead, a piece of paper is kept detailing what funds have been collected, i.e. school store, field trip, etc., until a receipt is written in the system prior to a deposit being made. Receipts should be written to each individual submitting funds to the school to maintain an accurate accountability of funds collected.

It was noted during our audit that the school held a book fair that ended on May 10, 2003. The payment to Scholastic was not made until 9/10/03. It is important that vendors are paid in a timely manner to insure the provision of essential services to the school.

### Leesylvania Elementary School

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 3792 written to Mayerly Reid for \$209.64 lacked supporting documentation. Furthermore, check #3716 written to National Aquarium was not signed by the principal at all. Finally, check #3873 written to Odyssey Cruises for \$2,611.20 was not approved by the principal.

While performing our audit we noted a blank check, #3815, that had been signed by the principal. The check was in the bookkeeper's office. We recommend that checks only be signed upon the review and approval of supporting documentation. Furthermore, blank checks should never be signed by the school.

During our audit it was discovered that several checks were signed via the use of a stamp for the principal's signature. We recommend the use of signature stamps be stopped immediately for check signatures.

During our audit we noted numerous unrelated disbursements posted to several "profit center" accounts, i.e. book fair, pictures, fundraiser, and yearbook. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

The school's bank reconciliation differed from its financial report by \$22.00 at June 30, 2004. This difference appeared to be attributable to a return deposit item charge of \$12.00 that was not taken into account on the school's bank reconciliation and an unknown difference of \$10. We recommend that any differences between the school's bank reconciliation and financial report be investigated and adjusted in a timely manner.

### Loch Lomond Elementary School

During our audit we noted numerous unrelated disbursements posted to the book fair account. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

### Thurgood Marshall Elementary School

During our audit we noted check # 2397 was written for \$280 as payment for a conference. Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order.

During our audit we noted several checks that were incorrectly posted in the general ledger. Check # 3267, #3427 and #3429 were posted to the accounting system as check # 3266, #3428 and # 3426 respectively. We recommend that care be exercised to insure that check postings are accurate in the general ledger.

We recommend the school record all activity related to the book fair in a separate account titled "Book Fair". The profit resulting from the book fair can then be transferred to the library account and be used for authorized purposes.

### E.H Marstellar Middle School

During our audit it was noted that receipts were written out of sequence during the month of April. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper.

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, 2004 was \$134,697.86.

### Marumsco Hills Elementary School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

During our audit we noted numerous unrelated disbursements posted to several "profit center" accounts, i.e. book fair, pictures, year book, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

During our audit of receipts it was noted that at times receipts were made out to "field trips", "teachers", etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

During our audit, it was apparent that deposits were not being made in a timely manner throughout the year. There were no deposits for the months of December-January. Deposits from the book fair held in October were not deposited until March 17, 2004. We noted numerous other lags between the date of deposit and the date that funds were received by the bookkeeper. This is an unacceptable practice of accounting for receipts. 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 and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

During our audit it was determined that at times, expenditure vouchers were not being approved before checks were issued. For example, check #8303 was written on 4/21/04 but not approved until June 10, 2004. We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment.

### Christa McAuliffe Elementary School

During our audit we noted numerous unrelated disbursements posted to many of the "profit center" accounts, i.e. book fair, and vending. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

At June 30, 2004 the school had several checks that have been outstanding for over one year. We recommend these checks be written off and added back to the school's cash balance.

It was noted during our audit that the interest fund had a deficit balance at June 30, 2004. 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.

#### Minnieville Elementary School

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. book fair, pictures, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

It was noted during our audit that the school held a spring book fair that ended in May. The payment to Scholastic for this book fair had not been made prior to June 30, 2004. It is important that vendors are paid in a timely manner to insure the provision of essential services to the school.

During our audit it was noted that a deposit of \$226.25 was made at the bank on June 16, 2004 but was never posted to the school’s accounting system. We recommend that receipts be recorded to the Manatee accounting system as funds are received.

During our audit it was noted that receipts were written out of sequence during the month of October. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper.

#### Montclair Elementary School

We recommend that the school segregate its large fundraisers into their own separate accounts, and post only activity related to the fundraisers in these accounts. This will enable financial statement readers to determine the results of the various fundraising efforts more easily. At the conclusion of the fundraiser, the profit made can then be transferred to appropriate funds for authorized uses.

#### George P. Mullen Elementary School

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 3748 written to Hidden Oaks Nature Center for \$258 and check # 3795 written to Scenic America Inc. lacked supporting documentation.

It was noted during our audit that the school held a book fair that ended on May 26, 2004. As of June 30, 2004, the payment to the company responsible for providing the book fair fundraiser had not been paid. It is important that vendors are paid in a timely manner to insure the provision of essential services to the school.

During our audit we noted numerous unrelated disbursements posted to many of the “profit center” accounts, i.e. pictures, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

#### Nokesville Elementary School

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 1553 written to Theatreworks USA for \$438 lacked supporting documentation.

We recommend the school record all activity related to the book fair in a separate account titled “Book Fair”. The profit resulting from the book fair can then be transferred to the library account and be used for authorized purposes. Furthermore, we noted unrelated disbursements posted to the fundraiser account. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

#### Occoquan Elementary School

During our audit we noted numerous unrelated disbursements posted to many of the “profit center” accounts, i.e. pictures, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

#### Old Bridge Elementary School

During our audit we noted numerous unrelated disbursements posted to many of the “profit center” accounts, i.e. pictures, book fair, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 1082 written to Virginia Historical Society for \$120 lacked supporting documentation.

#### Osbourne Park Senior High School

During our audit it was noted that sales tax was paid on check # 28204 written to Dan Evans for \$456.16. The check was in excess of the \$100 limit prescribed by the School Board for the payment of sales tax. We recommend the school adhere to School Board policies regarding the payment of sales tax and utilize its certificate of exemption form whenever possible.

#### Pace West School

During our audit it was noted that no accounting was performed for this school until June 2004. Deposits were not made nor were checks written until the end of the school year. The school made deposits totaling \$9,393.75 and issued checks in the amount of \$6,370.09 all in the month of June. It is imperative that deposits and disbursements are performed in a timely manner. Furthermore, Manatee bookkeeping should be performed as funds are received or as payments become due and not at year end.

#### Parkside Middle School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.



We recommend that the school segregate its large fundraisers into their own separate accounts. This will enable financial statement readers to determine the results of the various fundraising efforts more easily. At the conclusion of the fundraiser, the profit made can then be transferred to appropriate funds for authorized uses.

#### John F. Pattie, Sr. Elementary School

We recommend the school record all activity related to the book fair in a separate account titled "Book Fair". The profit resulting from the book fair can then be transferred to the library account and be used for authorized purposes.

#### Penn Elementary School

During our audit it was noted that sales tax was paid on check # 1723 written to Filterfresh of Northern Virginia for \$158.98. The check was in excess of the \$100 limit prescribed by the School Board for the payment of sales tax. We recommend the school adhere to School Board policies regarding the payment of sales tax and utilize its certificate of exemption form whenever possible.

#### Pennington Traditional School

During our audit it was determined that transfers made by the school do not reconcile at year-end. The total of transfers in equaled \$15,065.37 while \$15,197.37 was recorded as transfers out, for a difference of \$132.00. As of August 2, 2004, the school had not been closed out and we feel that this imbalance in the school's transfers will prohibit this from occurring. We recommend that the transfers be researched to determine when this error occurred so that it can be corrected. For audit purposes, this difference was recorded in the operating account.

The school's bank reconciliation differed from its financial report by \$10.00 at June 30, 2004. The difference is due to an NSF check for \$10. We recommend that any difference be investigated and adjusted in a timely manner.

During our audit we noted numerous unrelated disbursements posted to the book fair account. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

At June 30, 2004 the school had three checks that have been outstanding for over one year. We recommend these checks be written off and added back to the school's cash balance.

#### Potomac High School

We recommend that the school segregate its large fundraisers into their own separate accounts, and post only activity related to the fundraisers in these accounts. This will enable financial statement readers to determine the results of the various fundraising efforts more easily. At the conclusion of the fundraiser, the profit made can then be transferred to appropriate funds for authorized uses.

During our audit was determined that the principal was not reviewing any of the adjustments or transfers posted to the accounting system. We recommend that the principal at a minimum review the monthly adjustment and transfers journal and initial his approval on these reports.

During our audit, it was noted that deposits were not being made in a timely manner at times throughout the year. Receipt #13155 was received on 11/7/03 and not deposited until 11/27/03 and receipt #13203 was received on 11/19/04 and not deposited until 11/24/03. 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 and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

#### Potomac View Elementary School

During our audit we noted numerous unrelated disbursements posted to many of the “profit center” accounts, i.e. pictures, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

At June 30, 2004 the school had two checks that have been outstanding for over one year. We recommend these checks be written off and added back to the school’s cash balance.

It was determined that the bank reconciliation for the month of June 2004, had not been performed as of the date of our audit. In order to safeguard the school’s assets, it is imperative that bank reconciliations are done monthly and in a timely manner.

During our audit of receipts it was noted that at times receipts were made out to “students”, “teachers”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

#### Rippon Middle School

We performed a turnover audit for Rippon Middle School on May 6, 2004 for the period July 1, 2004-March 31, 2004. Please reference our report dated May 6, 2004 for findings and recommendations related to this period.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account, the majority of these occurring prior to March 31, 2004.

It was noted during our audit that the faculty fund had a deficit balance at June 30, 2004. 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.

#### River Oaks Elementary School

Several disbursements from the school office account should have been more appropriately recorded in the site based reimbursement account. Disbursements in the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. faculty coke, pictures, year book, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. Additionally, we recommend that activity relating to the book fair be accounted for in the “book fair” account. Any subsequent profits can be transferred to the library account at the completion of the book fair.

During our audit, it was apparent that deposits were not being made in a timely manner throughout the year. Furthermore, receipts written on June 30, 2004 were not deposited to the bank until July 8, 2004. 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 and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

During our audit it was determined that at times, checks were not posted to the accounting system as written. Several checks were written and cleared the bank on June 17, 2004 but were not posted to the accounting system until June 30, 2004. We recommend that all checks should be posted to the accounting system as they are written and not as time permits.

Documentation should be on hand to support compliance with County purchasing policies. According to County policy, any disbursement in excess of \$2,000 should be accompanied by three bids. Check #3414 written to Pine Ridge Landscaping for \$2,904.13, lacked any documentation to show that the school went through the required procurement process. We recommend the school adhere to the County purchasing policies as set forth in the County Financial Guidelines Manual.

#### Rockledge Elementary School

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. pictures. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. Additionally, we recommend that activity relating to the book fair be accounted for in the “book fair” account. Any subsequent profits can be transferred to the library account at the completion of the book fair.

#### Stonewall Middle School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

#### Stonewall Jackson High School

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased with great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food being paid out of the site based reimbursement account.

During our audit was determined that the principal was not reviewing any of the adjustments or transfers posted to the accounting system. We recommend that the principal at a minimum review the monthly adjustment and transfers journal and initial his approval on these reports.

### Sudley Elementary School

During our audit, it appeared that the school was not writing receipts as funds were collected but instead after the deposits were prepared. For the majority of the year, deposits were generally made once a week. For example, there were two deposits for the month of May and three for the month of February. 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 and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

During our audit it was discovered that the library book fair sales report was completed incorrectly. Based on the completed form the school overpaid Scholastic Books by approximately \$1,700. This amount was refunded to the school in March. It is recommended that book fair reports be reviewed by a responsible official to determine its accuracy.

During our audit we noted that \$100 was taken from the school's bank account to be used as a change fund for the school's book fair. It was not readily apparent from the school's general ledger that this amount was remitted and deposited into the bank at the conclusion of the book fair. The change amount could have been commingled with book fair sales on the book fair receipts but this is not detailed in the school's records. Amounts used for change funds should be recorded in a "change fund" account and properly documented in the school's general ledger.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 2532 written to Trophy Shop for \$186.74 lacked supporting documentation. Furthermore, it would greatly aid our audit process if expenditure vouchers were appropriately labeled with check numbers and were approved in a consistent manner by the principal. At times, the principal signified approval with her full signature, at other times with initials and at other times with a combination of the two. Using the same approval method makes it easier to ascertain if approvals are genuine.

During our audit it was determined that the school rarely used its certificate of exemption form for sales tax and thus paid sales tax on its purchases. We recommend that whenever feasible that school purchases be made by school check and that the school use its certificate of exemption to avoid the payment of sales tax.

### Triangle Elementary School

During our audit we noted numerous unrelated disbursements posted to several "profit center" accounts, i.e. book fair, faculty vending and school store. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

During our audit of receipts it was noted that at times receipts were made out to "third grade", "teachers", etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

### Tyler Elementary School

The school's bank reconciliation differed from its financial report by \$10.50 at June 30, 2004. This difference was attributable to a return deposit item charge of \$10.50 that was not taken into account on the school's bank reconciliation. We recommend that any differences between the school's bank reconciliation and financial report be investigated and adjusted in a timely manner.

During our audit of receipts it was noted that at times receipts were made out to “field trips”, “teachers”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds and not to generic titles. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

#### Vaughan Elementary School

During our audit it was determined that several checks written had only one authorized signature. We recommend that all checks contain the required number of signatures before being issued for payment.

#### Westgate Elementary School

For the third consecutive audit, we found that receipts were not being deposited to the bank in a timely manner. During our audit it appeared that on numerous occasions funds are being held for varying amounts of time before being receipted, posted to the accounting system and deposited to the bank. Usually, 1-3 deposits were made by the school each month. Additionally, the school held two book fairs during the year. The first was held November 17-November 24, 2003. All receipts from the book fair \$3,561. 56 were deposited and receipted on November 24, 2003. Likewise, the second book fair was held May 3-May 10, 2004. All receipts from this bookfair were deposited and receipted on May 10, 2004. 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 and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

During our audit we discovered that all receipts were recorded in Manatee as being received from the bookkeeper. Receipts should be written out to the individual remitting the funds to the bookkeeper and not in the name of the bookkeeper. Furthermore, copies of receipts should be given to the individual remitting the funds. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

During our audit we noted unrelated disbursements posted to the pictures fund. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

#### Westridge Elementary School

It appears that in June, receipts were deposited to the school’s bank but never posted to the accounting system. There was a receipt for \$357 recorded on the school’s deposit slip that was never recorded in the general ledger. As a result, the school’s bank reconciliation at year end differs from its annual report by \$357. We recommend that all receipts be recorded and posted to the accounting system as the funds are received.

During our audit we noted numerous unrelated disbursements posted to many of the “profit center” accounts, i.e. book fair, pictures, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

At June 30, 2004 the school had one check that has been outstanding for over one year. We recommend this check be written off and added back to the school’s cash balance.

#### Woodbridge Middle School

During our audit it was noted that receipts were written out of sequence during the month of October. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper.

During our audit it was determined that check numbers 1295-1314 were written on 8/22/03 but not posted to the accounting system until November 2003. Furthermore, they were posted to the accounting system via an adjustment rather than through the check writing process. It is unclear as to why the checks were entered this way and school staff could provide no insight. Checks should be entered into the accounting system as part of the normal check disbursement process and not as an adjusting entry.

It was noted that bank reconciliations do not appear to be performed until often a month after the statements are received. We recommend that bank reconciliations be prepared in a timely manner.

Documentation should be on hand to support compliance with County purchasing policies. According to County policy, any disbursement in excess of \$2,000 should be accompanied by three bids. Check #1332 written to Cheerleader & Danzteam for \$2,320.20 and check # 1376 written to All Star Sports lacked any documentation to show that the school went through the required procurement process. We recommend the school adhere to the County purchasing policies as set forth in the County Financial Guidelines Manual.

#### Woodbridge Senior High School

During our audit it was determined that the school's yearbook account lost approximately \$5,500 for the fiscal year. We recommend that the school examine closely the price charged for its yearbooks to insure that the costs of the yearbooks are recouped from the students.

#### Yorkshire Elementary School

While performing our audit it was noted that the majority of invoices were not approved for payment by the principal. It is imperative that all invoices contain appropriate approvals before checks are issued for payment. We recommend that checks only be signed upon the review and approval of supporting documentation.

It was noted during our audit that several funds had deficit balances at June 30, 2004. In particular the 5<sup>th</sup> grade field trip fund had a deficit of \$1,829.60 at year-end, which is unusual as field trip disbursements are normally equal to fees collected from students for the field trip. 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.

During our audit we noted unrelated disbursements posted to the pictures fund. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. Profit resulting from fundraisers and profit centers should be transferred to the appropriate fund for authorized use.

During our audit, it was noted that deposits were not being made in a timely manner at times throughout the year. Receipt #5148 was received on 10/17/03 and not deposited until 10/24/03 and receipt #5205 was received on 10/21/03 but not posted to the accounting system until 10/31/03. 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 and also recommend that the bookkeeper post receipts to the accounting system as the money is received.