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COUNTY OF PRINCE WILLIAM, VIRGINIA  
PUBLIC SCHOOL ACTIVITY FUNDS  
CASH BASIS FINANCIAL STATEMENT  
YEAR ENDED JUNE 30, 2009

**ROBINSON, FARMER, COX ASSOCIATES**

*A PROFESSIONAL LIMITED LIABILITY COMPANY      CERTIFIED PUBLIC ACCOUNTANTS*

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CHARLOTTESVILLE    □    RICHMOND    □    FREDERICKSBURG    □    VERONA    □    CHRISTIANSBURG



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# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Independent Auditors' Report

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

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2009, as listed in the table of contents. This financial statement is the responsibility of the School Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements and balances arising from cash transactions of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2009, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2009, on our consideration of the County of Prince William, Virginia's School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.



Verona, Virginia  
September 4, 2009

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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

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

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2009, and have issued our report thereon dated September 4, 2009, which was qualified because the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Prince William, Virginia School Activity Funds' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an

objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Prince William County School Board in the Report of Audit Findings and Recommendations dated September 4, 2009.

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

*Robbin, Famer, Cox Associates*

Verona, Virginia  
September 4, 2009

**- Financial Statement -**



COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Name of School	Cash Balance July 1, 2008	Receipts	Disburse- ments	Cash Balance June 30, 2009
Alvey Elementary School	\$ 98,888.63	\$ 129,737.91	\$ 143,349.72	\$ 85,276.82
Antietam Elementary School	19,166.99	60,536.81	64,676.06	15,027.74
Ashland Elementary School	17,014.28	67,793.61	75,563.18	9,244.71
Battlefield High School	341,744.91	920,139.65	897,779.79	364,104.77
Bel-Air Elementary School	8,519.78	22,269.81	21,775.59	9,014.00
Belmont Elementary School	23,838.71	49,108.09	44,585.80	28,361.00
Bennett Elementary School	30,953.85	78,169.22	59,493.22	49,629.85
Louise A. Benton Middle School	131,989.54	339,938.76	320,564.84	151,363.46
Stuart M. Beville Middle School	176,018.61	121,014.92	145,770.74	151,262.79
Brentsville District High School	284,722.48	791,341.60	814,230.72	261,833.36
Bristow Run Elementary School	12,046.54	74,771.90	77,450.99	9,367.45
Buckland Mills Elementary School	29,317.72	89,079.39	85,018.82	33,378.29
Bull Run Middle School	69,413.38	281,966.55	288,965.77	62,414.16
Cedar Point Elementary School	25,100.66	72,204.50	68,401.29	28,903.87
Coles Elementary School	43,946.31	33,266.30	52,861.44	24,351.17
Dale City Elementary School	12,982.48	16,603.79	15,255.01	14,331.26
Dumfries Elementary School	4,964.23	17,486.54	15,040.40	7,410.37
Suella Ellis Elementary School	9,338.92	34,263.29	27,499.00	16,103.21
Enterprise Elementary School	1,737.04	41,778.45	36,534.79	6,980.70
Featherstone Elementary School	5,389.04	23,781.28	25,657.27	3,513.05
Fitzgerald Elementary School	-	44,980.48	33,834.31	11,146.17
Forest Park High School	248,536.75	693,296.78	688,036.43	253,797.10
Freedom High School	150,397.23	418,935.72	355,214.17	214,118.78
Gainesville Middle School	92,615.97	286,769.20	267,841.74	111,543.43
Gar-field High School	254,891.83	581,904.76	625,114.61	211,681.98
Glenkirk Elementary School	46,857.02	117,041.51	121,387.48	42,511.05
Mills E. Godwin Middle School	135,537.38	92,725.94	75,451.40	152,811.92
Graham Park Middle School	75,920.71	125,556.31	133,757.95	67,719.07
Samuel L. Gravely, Jr. Elementary School	-	71,619.06	54,691.18	16,927.88
Henderson Elementary School	24,489.76	47,016.26	40,728.67	30,777.35
C. D. Hylton High School	319,983.45	673,414.91	659,209.93	334,188.43
Independent Hill School	46,505.47	13,864.71	11,776.19	48,593.99
Kerrydale Elementary School	13,116.31	21,929.88	19,659.03	15,387.16
Kilby Elementary School	10,169.74	20,768.09	20,773.60	10,164.23
Martin Luther King Elementary School	8,369.99	21,555.49	21,840.50	8,084.98
Lake Ridge Elementary School	50,618.59	34,717.42	32,416.26	52,919.75
Lake Ridge Middle School	164,840.66	206,650.92	199,819.75	171,671.83
Leesylvania Elementary School	39,383.88	61,858.37	34,153.55	67,088.70
Loch Lomond Elementary School	7,735.21	22,263.41	25,734.48	4,264.14
Fred M. Lynn Middle School	33,145.15	108,451.00	86,258.32	55,337.83
Marshall Elementary School	55,399.87	70,573.16	62,018.06	63,954.97
Marstellar Middle School	257,156.89	279,058.27	322,782.80	213,432.36
Marumsco Hills Elementary School	21,701.81	19,811.80	15,067.57	26,446.04
Christa McAuliffe Elementary School	21,722.48	25,587.79	21,865.33	25,444.94
Minnieville Elementary School	5,884.87	37,972.88	39,346.59	4,511.16
Montclair Elementary School	16,198.10	62,472.85	58,546.40	20,124.55
Mountain View Elementary School	27,817.41	39,726.02	41,231.03	26,312.40
Mullen Elementary School	23,432.34	44,808.96	42,256.07	25,985.23

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009 (continued)

Name of School	Cash Balance July 1, 2008	Receipts	Disburse- ments	Cash Balance June 30, 2009
Neabsco Elementary School	\$ 36,840.77	\$ 34,944.09	\$ 41,951.60	\$ 29,833.26
New Directions Alternative School	19,172.12	4,926.80	4,480.40	19,618.52
New Dominion Alternative School	431.08	1,979.34	892.49	1,517.93
Nokesville Elementary School	68,002.11	60,193.66	83,923.92	44,271.85
Occoquan Elementary School	17,561.15	26,564.45	33,860.55	10,265.05
Old Bridge Elementary School	26,160.91	26,059.03	33,871.59	18,348.35
Osbourn Park Senior High School	284,588.98	759,930.32	695,791.92	348,727.38
Pace West School	2,589.23	-	2,589.23	-
Parkside Middle School	58,608.63	108,821.40	122,948.16	44,481.87
John F. Pattie, Sr. Elementary School	45,495.58	50,374.27	46,917.25	48,952.60
Penn Elementary School	10,738.05	55,096.76	52,005.14	13,829.67
Pennington Traditional School	63,036.31	86,545.19	95,223.56	54,357.94
Potomac Middle School	4,083.02	124,900.63	122,775.40	6,208.25
Potomac Senior High School	109,078.42	580,255.94	569,667.44	119,666.92
Potomac View Elementary School	14,868.81	20,035.28	16,136.23	18,767.86
Mary Porter Traditional School	72,469.86	89,039.36	100,421.28	61,087.94
Rippon Middle School	49,395.02	93,437.38	87,959.05	54,873.35
River Oaks Elementary School	29,571.65	28,644.12	44,599.70	13,616.07
Rockledge Elementary School	31,261.18	34,402.70	31,947.51	33,716.37
Rosa Parks Elementary School	17,807.19	40,325.44	50,713.93	7,418.70
Herbert J. Saunders Middle School	38,858.00	220,206.04	175,007.86	84,056.18
Signal Hill Elementary School	29,468.04	76,224.25	86,144.03	19,548.26
Sinclair Elementary School	9,655.24	15,012.34	16,722.42	7,945.16
Springwoods Elementary School	30,193.84	67,746.41	50,347.61	47,592.64
Stonewall Jackson High School	443,987.91	497,839.88	511,793.96	430,033.83
Stonewall Middle School	91,974.20	169,302.59	157,095.03	104,181.76
Sudley Elementary School	31,422.23	25,454.84	26,437.94	30,439.13
Swans Creek Elementary School	31,612.15	65,722.99	56,178.79	41,156.35
Triangle Elementary School	19,651.06	21,725.37	19,068.46	22,307.97
Tyler Elementary School	6,088.36	28,930.23	31,367.42	3,651.17
Vaughan Elementary School	34,668.38	49,119.78	46,147.40	37,640.76
Victory Elementary School	30,867.12	58,982.70	54,311.17	35,538.65
West Gate Elementary School	6,634.77	9,903.42	7,766.20	8,771.99
Westridge Elementary School	48,316.14	65,517.05	70,665.28	43,167.91
Mary Williams Elementary School	27,124.35	42,065.46	33,263.60	35,926.21
Woodbine Preschool	20,575.80	2,723.75	2,100.86	21,198.69
Woodbridge Middle School	99,314.11	127,540.96	111,070.31	115,784.76
Woodbridge Senior High School	330,670.91	760,512.82	783,901.33	307,282.40
Yorkshire Elementary School	33,082.86	35,744.02	29,874.05	38,952.83
Totals	\$ 5,825,448.51	\$ 12,077,335.38	\$ 11,899,227.91	\$ 6,003,555.98

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

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement  
As of June 30, 2009

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**NOTE 1 - REPORTING ENTITY:**

Nature of Activities:

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

Significant Accounting Policy:

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

**NOTE 2 - DEPOSITS:**

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

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

When a school has over \$250,000 in any one bank, the deposits in excess of \$250,000 are not covered by the Federal Deposit Insurance Corporation (FDIC) and, accordingly, are exposed to custodial credit risk because they are uncollateralized. If the School's bank balance approaches the \$250,000 limit, the Principal should consider the deposit of idle funds into one of the three types of savings accounts discussed above at a different bank to ensure proper depository insurance coverage is maintained.

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (1) uncollateralized, (2) collateralized with securities held by the pledging financial institution, or (3) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor government's name. The following schools had deposits at year-end that were exposed to custodial credit risk:

<u>School</u>	<u>Bank</u>	<u>Bank Balance</u>	<u>Insured by FDIC</u>	<u>Uninsured</u>	<u>Credit Risk</u>
Brentsville District Senior High School	Carter & Trust	\$ 261,833.36	\$ 250,000	\$ 11,833.36	1
C.D. Hylton High School	BB&T Bank	\$ 334,188.43	\$ 250,000	\$ 84,188.43	1
Stonewall Jackson High School	BB&T Bank	\$ 394,853.87	\$ 250,000	\$ 144,853.87	1
Osborn Park High School	BB&T Bank	\$ 325,325.83	\$ 250,000	\$ 75,325.83	1

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Independent Auditors' Report on Supplementary Information

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

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

*Robinson, Farmer, Cox Associates*

Verona, Virginia  
September 4, 2009

- 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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 13,968.08	\$ 31,774.51	\$ 38,763.09	\$ 7,805.07	\$ 14,784.57
Fundraisers	43,362.15	44,964.72	48,639.92	(6,400.00)	33,286.95
School Operating	16,105.71	19,124.82	23,136.20	394.93	12,489.26
Clearing	22,405.91	31,617.91	28,163.36	(1,800.00)	24,060.46
Faculty	3,046.78	2,255.95	4,647.15	-	655.58
School Total	<u>\$ 98,888.63</u>	<u>\$ 129,737.91</u>	<u>\$ 143,349.72</u>	<u>\$ -</u>	<u>\$ 85,276.82 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Business Interest Checking

\$ 85,276.82

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Clubs/Organizations	\$ -	\$ -	\$ 65.00	\$ 65.00	\$ -
Instructional	6,696.72	28,253.88	36,914.94	4,245.70	2,281.36
Fundraisers	1,677.60	21,770.94	16,066.23	(4,636.89)	2,745.42
School Operating	6,346.36	4,474.06	6,230.22	(25.00)	4,565.20
Clearing	4,155.79	4,619.06	3,837.95	351.19	5,288.09
Faculty	290.52	1,418.87	1,561.72	-	147.67
School Total	<u>\$ 19,166.99</u>	<u>\$ 60,536.81</u>	<u>\$ 64,676.06</u>	<u>\$ -</u>	<u>\$ 15,027.74 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 15,027.74</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Clubs/Organizations	\$ 550.74	\$ -	\$ -	\$ -	\$ 550.74
Instructional	9,395.06	34,472.03	44,134.19	5,915.28	5,648.18
Fundraisers	5,887.83	31,636.91	30,369.86	(4,616.48)	2,538.40
School Operating	394.80	55.60	145.93	(167.50)	136.97
Clearing	347.78	1,057.02	913.20	(220.00)	271.60
Faculty	438.07	572.05	0.00	(911.30)	98.82
School Total	<u>\$ 17,014.28</u>	<u>\$ 67,793.61</u>	<u>\$ 75,563.18</u>	<u>\$ -</u>	<u>\$ 9,244.71 *</u>

\* Represented by cash on demand with:

SunTrust Bank  
--Checking \$ 9,244.71



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 45,457.53	\$ 148,445.24	\$ 127,629.16	\$ (31,744.62)	\$ 34,528.99
Instructional	27,928.06	67,602.56	50,113.93	(20,484.48)	24,932.21
Fundraisers	123,890.75	547,134.38	349,985.96	(192,897.93)	128,141.24
School Operating	125,566.06	12,938.09	25,994.70	51,180.99	163,690.44
Clearing	14,309.18	141,180.90	343,595.47	199,700.67	11,595.28
Faculty	4,593.33	2,838.48	460.57	(5,754.63)	1,216.61
School Total	<u>\$ 341,744.91</u>	<u>\$ 920,139.65</u>	<u>\$ 897,779.79</u>	<u>\$ -</u>	<u>\$ 364,104.77 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 146,949.32

--Money Market Savings

217,155.45

Total cash

\$ 364,104.77

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 66.42	\$ 86.00	\$ -	\$ -	\$ 152.42
Instructional	3,784.51	3,635.00	4,386.47	2,241.10	5,274.14
Fundraisers	2,262.95	14,581.54	12,983.43	(2,569.77)	1,291.29
School Operating	806.69	20.00	221.04	756.69	1,362.34
Clearing	410.00	1,989.18	1,971.16	(428.02)	-
Faculty	1,189.21	1,958.09	2,213.49	-	933.81
School Total	<u>\$ 8,519.78</u>	<u>\$ 22,269.81</u>	<u>\$ 21,775.59</u>	<u>\$ -</u>	<u>\$ 9,014.00 *</u>

\* Represented by cash on demand with:

BB&T

--Checking

\$ 9,014.00

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2009
Instructional	\$ 6,887.94	\$ 5,576.65	\$ 6,976.30	\$ 2,581.90	\$ 8,070.19
Fundraisers	13,777.40	13,669.37	8,465.64	(2,564.90)	16,416.23
School Operating	2,435.42	23,028.82	22,944.24	544.50	3,064.50
Clearing	176.10	5,559.03	4,961.49	(561.50)	212.14
Faculty	561.85	1,274.22	1,238.13	-	597.94
School Total	<u>\$ 23,838.71</u>	<u>\$ 49,108.09</u>	<u>\$ 44,585.80</u>	<u>\$ -</u>	<u>\$ 28,361.00 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 28,361.00

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 15,262.47	\$ 41,940.51	\$ 34,016.92	\$ (187.80)	\$ 22,998.26
Fundraisers	14,448.57	32,686.29	20,139.94	(1,466.49)	25,528.43
School Operating	88.67	949.48	2,422.59	1,654.29	269.85
Clearing	(95.01)	469.59	962.71	-	(588.13)
Faculty	1,249.15	2,123.35	1,951.06	-	1,421.44
School Total	\$ 30,953.85	\$ 78,169.22	\$ 59,493.22	\$ -	\$ 49,629.85 *

\* Represented by cash on demand with:

SunTrust Bank

--Business Interest Checking

\$ 49,629.85

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Organizational	\$ 29,554.99	\$ 40,459.06	\$ 43,855.83	\$ 9,190.20	\$ 35,348.42
Instructional	40,035.71	107,449.45	135,177.09	50,720.50	63,028.57
Fundraisers	28,693.14	168,860.24	105,851.77	(49,533.20)	42,168.41
School Operating	14,472.47	9,471.22	5,499.07	(10,983.55)	7,461.07
Clearing	13,790.79	8,883.82	24,569.05	1,665.44	(229.00)
Faculty	5,442.44	4,814.97	5,612.03	(1,059.39)	3,585.99
School Total	<u>\$ 131,989.54</u>	<u>\$ 339,938.76</u>	<u>\$ 320,564.84</u>	<u>\$ -</u>	<u>\$ 151,363.46 *</u>

\* Represented by cash on demand with:

BB&T Bank	
Checking	\$ <u>151,363.46</u>

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Organizational	\$ 5,870.35	\$ 5,735.95	\$ 7,546.92	\$ 654.00	\$ 4,713.38
Instructional	15,918.01	13,746.29	58,899.66	45,153.55	15,918.19
Fundraisers	110,520.44	68,453.83	45,832.89	(40,776.41)	92,364.97
School Operating	34,985.43	2,933.24	3,293.93	(2,294.45)	32,330.29
Clearing	4,777.79	26,432.71	26,673.98	(3,036.69)	1,499.83
Faculty	3,946.59	3,712.90	3,523.36	300.00	4,436.13
School Total	<u>\$ 176,018.61</u>	<u>\$ 121,014.92</u>	<u>\$ 145,770.74</u>	<u>\$ -</u>	<u>\$ 151,262.79 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 71,187.80
--Savings	80,074.99
Total cash	<u>\$ 151,262.79</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, 2009

Functions	Cash Balance July, 1 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 57,275.53	\$ 137,892.13	\$ 125,023.26	\$ (6,765.22)	\$ 63,379.18
Instructional	6,793.20	44,620.97	45,044.86	195.11	6,564.42
Fundraisers	181,920.43	451,709.41	406,764.25	(75,726.80)	151,138.79
School Operating	34,786.63	49,886.84	42,319.26	(6,625.00)	35,729.21
Clearing	406.61	103,554.50	189,674.70	88,521.91	2,808.32
Faculty	3,540.08	3,677.75	5,404.39	400.00	2,213.44
School Total	<u>\$ 284,722.48</u>	<u>\$ 791,341.60</u>	<u>\$ 814,230.72</u>	<u>\$ -</u>	<u>\$ 261,833.36 *</u>

\* Represented by cash on demand with:

Carter & Trust	
--Checking	\$ 23,748.41
--Money Market	238,084.95
	<u>261,833.36</u>
Total cash	\$ <u>261,833.36</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ -	\$ 1,302.58	1,658.53	479.28	\$ 123.33
Instructional	868.59	38,203.50	46,088.84	8,319.12	1,302.37
Fundraisers	4,365.43	22,709.52	10,464.27	(10,564.06)	6,046.62
School Operating	1,041.39	1,244.00	3,004.66	2,584.41	1,865.14
Clearing	5,031.68	9,599.41	14,066.14	(818.75)	(253.80)
Faculty	739.45	1,712.89	2,168.55	-	283.79
School Total	\$ <u>12,046.54</u>	\$ <u>74,771.90</u>	\$ <u>77,450.99</u>	\$ <u>-</u>	\$ <u>9,367.45</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 9,367.45



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BUCKLAND MILLS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 2,871.86	\$ 30,773.92	\$ 27,379.92	\$ -	\$ 6,265.86
Fundraisers	16,678.79	39,157.72	37,720.80	-	18,115.71
School Operating	3,267.43	964.98	3,671.83	-	560.58
Clearing	4,959.82	15,690.98	13,078.83	-	7,571.97
Faculty	1,539.82	2,491.79	3,167.44	-	864.17
School Total	\$ <u>29,317.72</u>	\$ <u>89,079.39</u>	\$ <u>85,018.82</u>	\$ <u>-</u>	\$ <u>33,378.29</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Business Interest Checking	\$ <u>33,378.29</u>

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, 2009

Functions	Cash Balance July, 1 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 4,579.24	\$ 9,800.39	\$ 11,826.91	\$ 3,013.84	\$ 5,566.56
Instructional	8,792.32	83,593.20	107,758.70	32,264.39	16,891.21
Fundraisers	52,244.04	146,262.35	125,279.55	(36,899.22)	36,327.62
School Operating	1,479.00	872.05	3,891.68	3,135.17	1,594.54
Clearing	704.43	38,541.33	37,525.58	(1,514.18)	206.00
Faculty	1,614.90	2,896.68	2,683.35	-	1,828.23
 School Total	 \$ <u>69,413.93</u>	 \$ <u>281,966.00</u>	 \$ <u>288,965.77</u>	 \$ <u>-</u>	 \$ <u>62,414.16</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 62,414.16

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 7,686.09	\$ 28,793.00	\$ 37,204.14	\$ 8,576.15	\$ 7,851.10
Fundraisers	13,919.59	35,830.00	20,192.96	(11,499.59)	18,057.04
School Operating	158.78	200.00	5,026.29	5,039.22	371.71
Clearing	(52.00)	3,071.70	2,825.95	(193.75)	0.00
Faculty	3,388.20	4,309.80	3,151.95	(1,922.03)	2,624.02
School Total	<u>\$ 25,100.66</u>	<u>\$ 72,204.50</u>	<u>\$ 68,401.29</u>	<u>\$ -</u>	<u>\$ 28,903.87 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 28,903.87

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 12,081.29	\$ 12,574.13	\$ 19,997.92	\$ (1,369.40)	\$ 3,288.10
Fundraisers	15,479.39	15,685.81	10,725.27	(17,229.96)	3,209.97
School Operating	14,352.95	481.20	14,738.94	4,428.64	4,523.85
Clearing	629.84	270.40	976.74	-	(76.50)
Faculty	1,402.84	4,254.76	6,422.57	14,170.72	13,405.75
School Total	<u>\$ 43,946.31</u>	<u>\$ 33,266.30</u>	<u>\$ 52,861.44</u>	<u>\$ -</u>	<u>\$ 24,351.17</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 24,351.17

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 4,326.21	\$ 3,993.02	\$ 4,747.04	\$ 1,608.39	\$ 5,180.58
Fundraisers	6,925.33	9,696.11	6,834.69	(2,208.39)	7,578.36
School Operating	1,134.80	881.50	1,438.00	441.39	1,019.69
Clearing	(101.78)	871.85	735.94	158.61	192.74
Faculty	697.92	1,161.31	1,499.34	-	359.89
School Total	\$ <u>12,982.48</u>	\$ <u>16,603.79</u>	\$ <u>15,255.01</u>	\$ <u>-</u>	\$ <u>14,331.26</u> *

\* Represented by cash on demand with:

Wachovia Bank

--Checking-General

\$ 14,331.26

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 1,092.96	\$ 4,332.00	\$ 4,827.95	\$ -	\$ 597.01
Fundraisers	1,880.63	9,968.52	8,378.19	-	3,470.96
School Operating	53.64	511.88	(1,934.51)	-	2,500.03
Clearing	103.09	364.15	294.90	-	172.34
Faculty	1,833.91	2,309.99	3,473.87	-	670.03
School Total	\$ 4,964.23	\$ 17,486.54	\$ 15,040.40	\$ -	\$ 7,410.37 *

\* Represented by cash on demand with:

Bank of America  
--Business Checking

\$ 7,410.37

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUELLA ELLIS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 1,305.31	\$ 6,552.00	\$ 12,390.07	\$ 7,276.26	\$ 2,743.50
Fundraisers	5,758.92	17,326.91	11,676.74	(1,011.85)	10,397.24
School Operating	812.06	6,367.53	0.00	(6,317.03)	862.56
Clearing	4.00	938.55	991.17	52.62	4.00
Faculty	1,458.63	3,078.30	2,441.02	0.00	2,095.91
School Total	<u>\$ 9,338.92</u>	<u>\$ 34,263.29</u>	<u>\$ 27,499.00</u>	<u>\$ -</u>	<u>\$ 16,103.21 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 16,103.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 76.60	\$ 7,998.51	\$ 10,788.86	\$ 3,659.23	\$ 945.48
Fundraisers	1,610.44	24,170.83	19,122.12	(2,419.48)	4,239.67
School Operating	-	2,943.75	1,639.00	(1,304.75)	-
Clearing	50.00	3,743.33	3,858.33	65.00	-
Faculty	-	2,922.03	1,126.48	-	1,795.55
School Total	<u>\$ 1,737.04</u>	<u>\$ 41,778.45</u>	<u>\$ 36,534.79</u>	<u>\$ -</u>	<u>\$ 6,980.70</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking \$ 6,980.70



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 2,465.35	\$ 5,851.60	\$ 7,170.34	\$ 1,206.56	\$ 2,353.17
Fundraisers	2,303.44	10,669.40	11,585.36	(1,360.33)	27.15
School Operating	474.80	1,150.00	549.31	110.77	1,186.26
Clearing	(82.00)	5,187.30	5,205.30	43.00	(57.00)
Faculty	227.45	922.98	1,146.96	-	3.47
School Total	<u>\$ 5,389.04</u>	<u>\$ 23,781.28</u>	<u>\$ 25,657.27</u>	<u>\$ 0.00</u>	<u>\$ 3,513.05</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 3,513.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FANNIE FITZGERALD ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ -	\$ 13,299.50	\$ 12,976.50	\$ -	\$ 323.00
Fundraisers	-	23,374.45	18,043.97	-	5,330.48
School Operating	-	4,048.88	963.13	-	3,085.75
Clearing	-	369.89	201.81	-	168.08
Faculty	-	3,887.76	1,648.90	-	2,238.86
School Total	\$ -	\$ 44,980.48	\$ 33,834.31	\$ -	\$ 11,146.17 *

\* Represented by cash on demand with:

TD Bank

--Checking

\$ 11,146.17

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 24,562.56	\$ 147,815.71	\$ 128,896.67	\$ (3,736.60)	\$ 39,745.00
Instructional	20,807.49	60,459.08	51,633.95	(106.19)	29,526.43
Fundraisers	112,886.73	350,485.75	333,206.70	(15,636.36)	114,529.42
School Operating	32,952.76	6,927.48	43,091.67	45,426.79	42,215.36
Clearing	33,885.84	120,683.56	123,197.03	(25,816.18)	5,556.19
Faculty	23,441.37	6,925.20	8,010.41	(131.46)	22,224.70
School Total	<u>\$ 248,536.75</u>	<u>\$ 693,296.78</u>	<u>\$ 688,036.43</u>	<u>\$ -</u>	<u>\$ 253,797.10 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 107,512.63
--Money Market	146,284.47
	<u>\$ 253,797.10</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 9,401.56	\$ 60,414.76	59,546.50	284.05	\$ 10,553.87
Instructional	22,611.73	36,579.22	24,629.00	(74.24)	34,487.71
Fundraisers	79,936.41	135,427.27	128,201.96	4,455.37	91,617.09
School Operating	26,695.63	1,300.13	1,577.35	310.00	26,728.41
Clearing	11,586.90	184,324.34	140,504.78	(4,975.18)	50,431.28
Faculty	165.00	890.00	754.58	-	300.42
School Total	\$ <u>150,397.23</u>	\$ <u>418,935.72</u>	\$ <u>355,214.17</u>	\$ <u>-</u>	\$ <u>214,118.78</u> *

\* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 214,118.78

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAINESVILLE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 2,813.27	\$ 17,510.04	18,568.14	(585.00)	\$ 1,170.17
Instructional	29,531.29	108,234.28	129,111.69	20,470.24	29,124.12
Fundraisers	42,868.19	118,125.22	80,365.82	(20,783.24)	59,844.35
School Operating	15,387.70	2,783.86	4,307.97	5,602.54	19,466.13
Clearing	250.65	36,458.99	31,653.62	(4,704.54)	351.48
Faculty	1,764.87	3,656.81	3,834.50	-	1,587.18
School Total	<u>\$ 92,615.97</u>	<u>\$ 286,769.20</u>	<u>\$ 267,841.74</u>	<u>\$ -</u>	<u>\$ 111,543.43 *</u>

\* Represented by cash on demand with:

SunTrust Bank  
--Checking

\$ 111,543.43

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 54,179.46	\$ 185,629.29	\$ 196,163.37	\$ 4,770.10	\$ 48,415.48
Instructional	41,949.08	68,730.78	78,444.38	(2,742.32)	29,493.16
Fundraisers	108,524.67	172,611.88	168,154.39	(21,953.19)	91,028.97
School Operating	37,314.68	26,848.03	53,802.61	23,454.47	33,814.57
Clearing	1,340.05	124,637.83	127,099.80	369.92	(752.00)
Faculty	11,583.89	3,446.95	1,450.06	(3,898.98)	9,681.80
School Total	<u>\$ 254,891.83</u>	<u>\$ 581,904.76</u>	<u>\$ 625,114.61</u>	<u>\$ -</u>	<u>\$ 211,681.98 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 6,196.34

--Money Market Savings

101,041.35

Cardinal Bank

--Money Market Savings

104,444.29

Total cash

\$ 211,681.98

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GLENKIRK ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 9,625.60	\$ 53,978.61	\$ 52,276.03	\$ (765.01)	\$ 10,563.17
Fundraisers	21,455.15	33,966.93	38,012.21	829.51	18,239.38
School Operating	2,729.10	1,677.70	1,922.26	(101.00)	2,383.54
Clearing	10,531.39	23,619.37	24,664.94	6.50	9,492.32
Faculty	2,515.78	3,798.90	4,512.04	30.00	1,832.64
School Total	<u>\$ 46,857.02</u>	<u>\$ 117,041.51</u>	<u>\$ 121,387.48</u>	<u>\$ -</u>	<u>\$ 42,511.05</u> *

\* Represented by cash on demand with:

SunTrust Bank  
--Business Checking \$ 42,511.05

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 5,273.23	\$ 11,290.78	6,289.69	(4,284.11)	\$ 5,990.21
Instructional	9,553.62	8,993.99	13,789.25	5,217.05	9,975.41
Fundraisers	51,183.78	55,118.76	32,680.87	(22,775.36)	50,846.31
School Operating	63,525.80	2,339.55	577.86	13,761.52	79,049.01
Clearing	5,139.48	13,758.53	21,068.19	7,998.71	5,828.53
Faculty	861.47	1,224.33	1,045.54	82.19	1,122.45
School Total	<u>\$ 135,537.38</u>	<u>\$ 92,725.94</u>	<u>\$ 75,451.40</u>	<u>\$ -</u>	<u>\$ 152,811.92 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 45,310.97
--Money Market	<u>107,500.95</u>
Total cash	<u>\$ 152,811.92</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 6,265.00	\$ 6,813.87	7,653.41	149.78	\$ 5,575.24
Instructional	22,636.10	33,569.78	52,319.11	10,509.86	14,396.63
Fundraisers	22,560.65	62,237.84	49,874.03	(4,739.28)	30,185.18
School Operating	16,323.71	1,397.21	3,271.80	(3,943.10)	10,506.02
Clearing	6,138.03	17,180.55	16,146.84	(1,977.26)	5,194.48
Faculty	1,997.22	4,357.06	4,492.76	-	1,861.52
School Total	\$ <u>75,920.71</u>	\$ <u>125,556.31</u>	\$ <u>133,757.95</u>	\$ <u>-</u>	\$ <u>67,719.07</u> *

\* Represented by cash on demand with:

United Bank  
--Checking

\$ 67,719.07

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SAMUEL L. GRAVELY, JR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ -	\$ 15,303.91	\$ 15,283.32	\$ (20.59)	\$ -
Fundraisers	-	33,203.52	23,152.84	161.75	10,212.43
School Operating	-	9,052.64	4,717.21	1,709.86	6,045.29
Clearing	-	9,554.89	7,703.87	(1,851.02)	-
Faculty	-	4,504.10	3,833.94	-	670.16
School Total	<u>\$ -</u>	<u>\$ 71,619.06</u>	<u>\$ 54,691.18</u>	<u>\$ -</u>	<u>\$ 16,927.88</u> *

\* Represented by cash on demand with:

Suntrust Bank  
--Business Checking \$ 16,927.88

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 7,472.40	\$ 5,591.89	\$ 9,072.35	\$ -	\$ 3,991.94
Fundraisers	8,955.09	22,418.90	20,551.33	(500.00)	10,322.66
School Operating	869.50	14,934.43	1,462.99	(193.51)	14,147.43
Clearing	5,987.03	1,658.58	8,038.19	693.51	300.93
Faculty	1,205.74	2,412.46	1,603.81	-	2,014.39
School Total	<u>\$ 24,489.76</u>	<u>\$ 47,016.26</u>	<u>\$ 40,728.67</u>	<u>\$ -</u>	<u>\$ 30,777.35 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General

\$ 30,777.35

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 33,808.68	\$ 115,645.20	\$ 88,765.81	\$ (8,619.06)	\$ 52,069.01
Instructional	86,442.36	101,330.78	78,413.84	(12,893.90)	96,465.40
Fundraisers	103,560.18	264,516.81	276,028.24	(26,549.45)	65,499.30
School Operating	70,564.38	16,705.64	9,026.61	18,666.53	96,909.94
Clearing	16,766.79	170,007.96	202,472.88	29,332.13	13,634.00
Faculty	8,841.06	5,208.52	4,502.55	63.75	9,610.78
School Total	<u>\$ 319,983.45</u>	<u>\$ 673,414.91</u>	<u>\$ 659,209.93</u>	<u>\$ -</u>	<u>\$ 334,188.43 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 73,704.59
--Money Market	<u>260,483.84</u>
Total cash	<u>\$ 334,188.43</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 17,897.51	\$ 4,786.31	\$ 4,108.62	\$ -	\$ 18,575.20
Fundraisers	1,707.77	930.23	1,267.46	-	1,370.54
Operating	22,174.92	4,242.48	2,639.99	-	23,777.41
Clearing	(138.75)	-	-	-	(138.75)
Faculty	155.57	-	-	-	155.57
Other	4,708.45	3,905.69	3,760.12	-	4,854.02
School Total	\$ <u>46,505.47</u>	\$ <u>13,864.71</u>	\$ <u>11,776.19</u>	\$ <u>-</u>	\$ <u>48,593.99</u> *

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 48,593.99

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 3,339.89	\$ 5,295.50	\$ 4,898.50	\$ 32.02	\$ 3,768.91
Fundraisers	4,404.34	9,059.63	6,930.26	(151.25)	6,382.46
School Operating	2,246.02	3,565.10	2,423.70	(1,115.21)	2,272.21
Clearing	2,667.65	136.38	12.00	-	2,792.03
Faculty	458.41	3,873.27	5,394.57	1,234.44	171.55
School Total	<u>\$ 13,116.31</u>	<u>\$ 21,929.88</u>	<u>\$ 19,659.03</u>	<u>\$ -</u>	<u>\$ 15,387.16</u> *

\* Represented by cash on demand with:

Wachovia National Bank  
--Checking-General

\$ 15,387.16

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 47.90	\$ 5,089.97	\$ 4,967.47	\$ (146.50)	\$ 23.90
Fundraisers	4,218.26	6,722.88	5,048.78	(1,181.29)	4,711.07
School Operating	750.50	567.25	3,478.66	3,302.79	1,141.88
Clearing	3,937.00	7,127.95	6,252.95	(1,975.00)	2,837.00
Faculty	1,216.08	1,260.04	1,025.74	-	1,450.38
School Total	<u>\$ 10,169.74</u>	<u>\$ 20,768.09</u>	<u>\$ 20,773.60</u>	<u>\$ -</u>	<u>\$ 10,164.23 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General

\$ 10,164.23

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Clubs/Organizational	\$ 71.25	\$ -	\$ -	\$ -	\$ 71.25
Instructional	(11.95)	10,889.75	11,646.00	913.20	145.00
Fundraisers	2,533.59	4,552.05	2,007.58	(1,930.00)	3,148.06
School Operating	687.47	889.86	1,446.41	1,313.60	1,444.52
Clearing	1,172.99	2,124.68	2,100.80	(448.66)	748.21
Faculty	3,916.64	3,099.15	4,639.71	151.86	2,527.94
 School Total	 <u>\$ 8,369.99</u>	 <u>\$ 21,555.49</u>	 <u>\$ 21,840.50</u>	 <u>\$ -</u>	 <u>\$ 8,084.98 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking-General

\$ 8,084.98



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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	19,083.88	7,643.05	10,497.72	10,082.66	26,311.87
Fundraisers	29,329.78	25,669.21	20,630.16	(10,479.62)	23,889.21
School Operating	872.25	329.46	1,063.63	396.96	535.04
Clearing	804.95	755.45	20.00	-	1,540.40
Faculty	517.90	320.25	204.75	-	633.40
School Total	\$ 50,618.59	\$ 34,717.42	\$ 32,416.26	\$ -	\$ 52,919.75 *

\* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 5,762.62
--Money Market	47,157.13
	\$ 52,919.75
Total cash	\$ 52,919.75

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 18,536.76	\$ 33,410.45	\$ 34,925.45	\$ (298.39)	\$ 16,723.37
Instructional	29,850.93	43,055.00	55,073.43	13,499.44	31,331.94
Fundraisers	43,858.13	118,664.62	90,089.53	(30,361.09)	42,072.13
Operating	68,143.70	1,447.02	8,964.86	17,151.04	77,776.90
Clearing	(74.10)	8,596.03	8,469.63	9.00	61.30
Faculty	4,525.24	1,477.80	2,296.85	-	3,706.19
School Total	\$ <u>164,840.66</u>	\$ <u>206,650.92</u>	\$ <u>199,819.75</u>	\$ <u>-</u>	\$ <u>171,671.83</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 61,662.31
--Money Market	<u>110,009.52</u>
Total cash	\$ <u>171,671.83</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 954.86	\$ 13,817.83	\$ 18,368.41	\$ 4,163.84	\$ 568.12
Fundraisers	17,353.50	23,619.48	13,410.09	(4,340.60)	23,222.29
School Operating	6,482.27	519.43	460.49	(23.24)	6,517.97
Clearing	13,709.02	22,417.70	665.89	-	35,460.83
Faculty	884.23	1,483.93	1,248.67	200.00	1,319.49
School Total	<u>\$ 39,383.88</u>	<u>\$ 61,858.37</u>	<u>\$ 34,153.55</u>	<u>\$ -</u>	<u>\$ 67,088.70</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>67,088.70</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Organization	\$ -	\$ 265.00	\$ 297.50	\$ 32.50	\$ -
Instructional	346.56	8,436.52	10,197.07	1,413.99	-
Fundraisers	5,509.75	11,837.58	9,772.51	(4,851.23)	2,723.59
School Operating	791.85	37.00	3,418.09	3,631.98	1,042.74
Clearing	263.33	242.72	345.43	(11.03)	149.59
Faculty	823.72	1,444.59	1,703.88	(216.21)	348.22
School Total	\$ 7,735.21	\$ 22,263.41	\$ 25,734.48	\$ -	\$ 4,264.14 *

\* Represented by cash on demand with:

Suntrust Bank  
--Business Checking

\$ 4,264.14

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 1,444.10	\$ 24,695.67	16,991.06	(548.30)	\$ 8,600.41
Instructional	11,459.19	32,902.22	24,739.35	(6,077.58)	13,544.48
Fundraisers	13,155.30	29,259.73	15,083.65	(17,746.22)	9,585.16
School Operating	6,337.03	332.52	1,254.47	8,688.95	14,104.03
Clearing	(859.71)	16,934.53	23,754.84	16,504.47	8,824.45
Faculty	1,609.24	4,326.33	4,434.95	(821.32)	679.30
School Total	\$ 33,145.15	\$ 108,451.00	\$ 86,258.32	\$ -	\$ 55,337.83 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>55,337.83</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 234.04	\$ 1,640.75	\$ 1,290.94	\$ 45.53	\$ 629.38
Instructional	45,686.97	15,595.65	24,366.47	11,660.28	48,576.43
Fundraisers	8,619.31	48,947.65	31,214.18	(12,164.35)	14,188.43
Operating	11.35	660.87	846.88	186.01	11.35
Clearing	451.80	1,251.68	1,969.88	272.53	6.13
Faculty	396.40	2,476.56	2,329.71	-	543.25
School Total	<u>\$ 55,399.87</u>	<u>\$ 70,573.16</u>	<u>\$ 62,018.06</u>	<u>\$ -</u>	<u>\$ 63,954.97 *</u>

\* Represented by cash on demand with:

BB&T

--Business Checking

\$ 63,954.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 4,653.47	\$ 9,043.08	\$ 24,753.47	\$ 13,596.02	\$ 2,539.10
Instructional	46,247.64	154,459.18	171,356.51	8,862.21	38,212.52
Fundraisers	173,540.20	72,653.61	80,890.32	(24,134.33)	141,169.16
Operating	20,330.94	1,956.17	7,207.21	7,986.14	23,066.04
Clearing	10,402.23	39,162.90	35,901.01	(6,310.04)	7,354.08
Faculty	1,982.41	1,783.33	2,674.28	-	1,091.46
School Total	<u>\$ 257,156.89</u>	<u>\$ 279,058.27</u>	<u>\$ 322,782.80</u>	<u>\$ -</u>	<u>\$ 213,432.36 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 213,432.36</u>

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 1,045.44	\$ 1,657.95	\$ 3,088.54	\$ 2,063.00	\$ 1,677.85
Fundraisers	9,574.38	12,634.94	8,942.44	(4,280.98)	8,985.90
School Operating	9,726.88	3,663.08	2,384.96	1,864.00	12,869.00
Clearing	336.55	1,092.13	534.13	153.98	1,048.53
Faculty	1,018.56	763.70	117.50	200.00	1,864.76
School Total	<u>\$ 21,701.81</u>	<u>\$ 19,811.80</u>	<u>\$ 15,067.57</u>	<u>\$ -</u>	<u>\$ 26,446.04 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 26,446.04



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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 7,505.19	\$ 5,376.75	\$ 4,167.42	\$ -	\$ 8,714.52
Fundraisers	10,013.43	15,981.71	13,605.99	-	12,389.15
School Operating	2,652.37	254.26	3,363.01	-	(456.38)
Clearing	759.88	2,662.90	322.61	-	3,100.17
Faculty	791.61	1,312.17	406.30	-	1,697.48
School Total	<u>\$ 21,722.48</u>	<u>\$ 25,587.79</u>	<u>\$ 21,865.33</u>	<u>\$ -</u>	<u>\$ 25,444.94 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 25,444.94

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ -	\$ 41.00	\$ -	\$ (15.00)	\$ 26.00
Instructional	458.85	6,846.75	5,959.75	(398.85)	947.00
Fundraisers	3,850.40	17,558.66	17,868.42	(1,482.54)	2,058.10
Operating	2.59	-	-	174.79	177.38
Clearing	666.26	10,778.44	13,155.05	1,710.35	-
Faculty	906.77	2,748.03	2,363.37	11.25	1,302.68
School Total	\$ <u>5,884.87</u>	\$ <u>37,972.88</u>	\$ <u>39,346.59</u>	\$ <u>-</u>	\$ <u>4,511.16</u> *

\* Represented by cash on demand with:

BB&T

--Business Checking

\$ 4,511.16

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club	\$ 136.98	\$ 2,500.00	\$ 1,528.66	\$ 54.75	\$ 1,163.07
Instructional	3,211.44	30,121.55	33,737.53	3,226.18	2,821.64
Fundraisers	11,625.70	25,260.96	18,419.65	(3,452.05)	15,014.96
School Operating	1,023.19	723.10	889.22	(35.75)	821.32
Clearing	99.00	668.78	829.51	206.87	145.14
Faculty	101.79	3,198.46	3,141.83	-	158.42
School Total	<u>\$ 16,198.10</u>	<u>\$ 62,472.85</u>	<u>\$ 58,546.40</u>	<u>\$ -</u>	<u>\$ 20,124.55</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 20,124.55

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 20,654.56	\$ 17,900.19	\$ 26,848.79	\$ 5,008.96	\$ 16,714.92
Fundraisers	6,162.13	18,004.49	9,860.44	(6,037.24)	8,268.94
Operating	27.04	451.50	1,096.50	800.00	182.04
Clearing	0.75	1,334.57	1,373.60	28.28	(10.00)
Faculty	972.93	2,035.27	2,051.70	200.00	1,156.50
School Total	\$ <u>27,817.41</u>	\$ <u>39,726.02</u>	\$ <u>41,231.03</u>	\$ <u>-</u>	\$ <u>26,312.40</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking \$ 26,312.40

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ (12.54)	\$ 17,704.00	\$ 18,241.54	\$ 1,256.54	\$ 706.46
Fundraisers	15,999.99	17,694.40	14,777.22	(1,256.54)	17,660.63
Operating	4,433.94	9.15	171.16	-	4,271.93
Clearing	738.23	4,082.52	4,962.93	-	(142.18)
Faculty	2,272.72	5,318.89	4,103.22	-	3,488.39
School Total	\$ <u>23,432.34</u>	\$ <u>44,808.96</u>	\$ <u>42,256.07</u>	\$ <u>-</u>	\$ <u>25,985.23</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking \$ 25,985.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 16,911.36	\$ 8,918.25	\$ 7,345.14	\$ (6,303.14)	\$ 12,181.33
Fundraisers	8,848.82	14,804.05	17,218.63	(2,883.96)	3,550.28
Operating	5,540.82	981.37	4,800.10	10,217.21	11,939.30
Clearing	4,145.00	9,317.39	12,432.28	(1,030.11)	-
Faculty	1,394.77	973.03	155.45	-	2,212.35
School Total	\$ <u>36,840.77</u>	\$ <u>34,994.09</u>	\$ <u>41,951.60</u>	\$ <u>-</u>	\$ <u>29,883.26</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 29,883.26

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DIRECTIONS ALTERNATIVE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Fundraisers	\$ 2,319.51	\$ -	\$ -	\$ -	\$ 2,319.51
School Operating	16,386.11	3,509.30	3,062.90	-	16,832.51
Clearing	466.50	1,417.50	1,417.50	-	466.50
School Total	\$ <u>19,172.12</u>	\$ <u>4,926.80</u>	\$ <u>4,480.40</u>	\$ <u>-</u>	\$ <u>19,618.52</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking

\$ 19,618.52

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Fundraisers	\$ 198.52	\$ 996.89	\$ 669.79	\$ -	\$ 525.62
School Operating	62.68	275.00	7.50	(8.00)	322.18
Clearing	25.19	705.15	145.90	8.00	592.44
Faculty	144.69	2.30	69.30	-	77.69
School Total	<u>\$ 431.08</u>	<u>\$ 1,979.34</u>	<u>\$ 892.49</u>	<u>\$ -</u>	<u>\$ 1,517.93 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 1,517.93



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 7,923.67	\$ 10,233.95	\$ 26,337.10	\$ 10,119.44	\$ 1,939.96
Fundraisers	23,875.88	37,015.50	27,304.45	(3,842.15)	29,744.78
School Operating	6,499.75	174.64	3,809.62	5,220.00	8,084.77
Clearing	28,579.36	10,413.00	25,173.80	(11,497.29)	2,321.27
Faculty	1,123.45	2,356.57	1,298.95	-	2,181.07
School Total	<u>\$ 68,002.11</u>	<u>\$ 60,193.66</u>	<u>\$ 83,923.92</u>	<u>\$ -</u>	<u>\$ 44,271.85 *</u>

\* Represented by cash on demand with:

Carter Bank & Trust  
--Checking-General

\$ 44,271.85

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds  
Year Ended June 30, 2009

Funds	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional Accounts	\$ 14,144.32	\$ 5,572.75	\$ 11,463.83	\$ 34.00	\$ 8,287.24
Fundraisers	1,098.14	16,563.45	14,190.94	(1,788.72)	1,681.93
School Operating	1,819.72	3,039.62	6,023.49	1,754.72	590.57
Clearing Accounts	481.28	1,219.83	2,107.26	-	(406.15)
Faculty	17.69	168.80	75.03	-	111.46
Totals	<u>\$ 17,561.15</u>	<u>\$ 26,564.45</u>	<u>\$ 33,860.55</u>	<u>\$ -</u>	<u>\$ 10,265.05</u> *

\* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 10,265.05

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 6,638.39	\$ 2,007.60	\$ 19,010.23	\$ 11,709.67	\$ 1,345.43
Fundraisers	12,931.91	21,143.29	11,243.05	(10,252.35)	12,579.80
Operating	578.47	256.27	738.56	20.99	117.17
Clearing	3,044.67	439.33	1,754.96	(1,678.31)	50.73
Faculty	2,967.47	2,212.54	1,124.79	200.00	4,255.22
School Total	<u>\$ 26,160.91</u>	<u>\$ 26,059.03</u>	<u>\$ 33,871.59</u>	<u>\$ -</u>	<u>\$ 18,348.35 *</u>

\* Represented by cash on demand with:

BB&T

--Business Checking

\$ 18,348.35

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 66,334.99	\$ 161,670.78	\$ 148,647.91	\$ (562.71)	\$ 78,795.15
Instructional	61,317.80	61,134.53	52,971.31	1,204.52	70,685.54
Fundraisers	74,277.07	398,635.16	339,068.73	(23,792.21)	110,051.29
School Operating	76,587.19	15,848.06	51,192.36	25,198.77	66,441.66
Clearing	2,230.00	120,453.93	101,124.89	(266.47)	21,292.57
Faculty	3,841.93	2,187.86	2,786.72	(1,781.90)	1,461.17
School Total	<u>\$ 284,588.98</u>	<u>\$ 759,930.32</u>	<u>\$ 695,791.92</u>	<u>\$ -</u>	<u>\$ 348,727.38 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 320,919.87
--Certificate of Deposit	4,405.96
Wachovia Bank	
--Certificates of Deposit	<u>23,401.55</u>
Total cash	<u>\$ 348,727.38</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PARKSIDE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 17,343.92	\$ 20,377.50	\$ 16,745.87	\$ (8,933.06)	\$ 12,042.49
Instructional	7,704.75	38,242.69	31,005.57	(3,966.70)	10,975.17
Fundraisers	25,062.63	40,556.24	49,958.36	1,107.84	16,768.35
Operating	5,073.73	832.50	1,754.93	(3,467.10)	684.20
Clearing	593.30	5,888.83	19,716.89	16,047.65	2,812.89
Faculty	2,830.30	2,923.64	3,766.54	(788.63)	1,198.77
School Total	<u>\$ 58,608.63</u>	<u>\$ 108,821.40</u>	<u>\$ 122,948.16</u>	<u>\$ -</u>	<u>\$ 44,481.87 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>44,481.87</u>

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ -	\$ 679.00	\$ 570.00	\$ -	\$ 109.00
Instructional	4,380.09	17,724.86	18,616.69	30,332.32	33,820.58
Fundraisers	32,778.54	24,509.25	14,847.28	(31,967.43)	10,473.08
School Operating	3,544.34	826.75	6,583.82	4,007.40	1,794.67
Clearing	1,649.78	1,534.98	1,018.28	(1,025.47)	1,141.01
Faculty	3,142.83	5,099.43	5,281.18	(1,346.82)	1,614.26
 School Total	 \$ 45,495.58	 \$ 50,374.27	 \$ 46,917.25	 \$ -	 \$ 48,952.60 *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking

\$ 48,952.60

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 5,840.16	\$ 16,019.40	\$ 17,745.09	\$ 5,312.27	\$ 9,426.74
Fundraisers	656.70	23,043.17	14,912.50	(8,332.35)	455.02
School Operating	1,355.87	7,090.86	7,866.73	1,991.21	2,571.21
Clearing	2,296.80	4,729.24	8,051.48	1,563.87	538.43
Faculty	588.52	4,214.09	3,429.34	(535.00)	838.27
School Total	<u>\$ 10,738.05</u>	<u>\$ 55,096.76</u>	<u>\$ 52,005.14</u>	<u>\$ -</u>	<u>\$ 13,829.67 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 13,829.67

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 2,120.44	\$ 6,010.00	\$ 5,761.16	\$ 137.29	\$ 2,506.57
Instructional	10,150.26	38,646.59	38,684.15	4,752.56	14,865.26
Fundraisers	41,951.26	37,594.81	42,973.27	(22,775.30)	13,797.50
School Operating	6,082.60	655.15	3,459.03	17,869.73	21,148.45
Clearing	1,102.66	1,878.59	1,516.41	15.72	1,480.56
Faculty	1,629.09	1,760.05	2,829.54	-	559.60
School Total	\$ <u>63,036.31</u>	\$ <u>86,545.19</u>	\$ <u>95,223.56</u>	\$ <u>-</u>	\$ <u>54,357.94</u> *

\* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 54,357.94



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 47,365.84	\$ 156,482.42	\$ 71,665.33	\$ (81,307.79)	\$ 50,875.14
Instructional	15,285.74	54,566.46	27,822.59	(18,781.48)	23,248.13
Fundraisers	(33,860.25)	214,029.72	166,235.08	(65,963.78)	(52,029.39)
School Operating	62,150.69	34,009.55	13,088.13	(5,879.46)	77,192.65
Clearing	14,862.61	116,310.80	289,205.67	174,757.49	16,725.23
Faculty	3,273.79	4,856.99	1,650.64	(2,824.98)	3,655.16
School Total	<u>\$ 109,078.42</u>	<u>\$ 580,255.94</u>	<u>\$ 569,667.44</u>	<u>\$ -</u>	<u>\$ 119,666.92 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 54,945.20
--Savings	<u>64,721.72</u>
Total cash	<u>\$ 119,666.92</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 4,330.71	\$ 6,778.15	\$ 8,423.92	\$ (1,013.61)	\$ 1,671.33
Instructional	4,336.48	18,535.63	25,897.93	11,316.56	8,290.74
Fundraisers	383.73	89,123.07	53,522.87	(35,388.06)	595.87
School Operating	1,828.33	461.78	25,722.75	23,796.90	364.26
Clearing	(5,568.05)	5,958.62	3,694.17	1,288.21	(2,015.39)
Faculty	(1,228.18)	4,043.38	5,513.76	-	(2,698.56)
School Total	\$ <u>4,083.02</u>	\$ <u>124,900.63</u>	\$ <u>122,775.40</u>	\$ <u>0.00</u>	\$ <u>6,208.25</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 6,208.25

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 1,197.77	\$ 6,228.42	\$ 5,847.48	\$ -	\$ 1,578.71
Fundraisers	10,350.97	9,719.89	7,164.93	-	12,905.93
Operating	1,308.52	-	143.14	-	1,165.38
Clearing	544.30	1,597.87	1,232.20	-	909.97
Faculty	1,467.25	2,489.10	1,748.48	-	2,207.87
School Total	<u>\$ 14,868.81</u>	<u>\$ 20,035.28</u>	<u>\$ 16,136.23</u>	<u>\$ -</u>	<u>\$ 18,767.86 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking

\$ 18,767.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY PORTER TRADITIONAL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club	\$ 1,290.72	\$ 1,751.96	\$ 1,315.28	\$ -	\$ 1,727.40
Instructional	34,824.55	38,863.68	37,136.62	15,010.40	51,562.01
Fundraisers	19,991.60	32,318.18	35,132.80	(15,010.40)	2,166.58
School Operating	-	12,457.37	9,133.73	(120.00)	3,203.64
Clearing	15,730.90	1,759.74	16,157.75	120.00	1,452.89
Faculty	632.09	1,888.43	1,545.10	-	975.42
School Total	<u>\$ 72,469.86</u>	<u>\$ 89,039.36</u>	<u>\$ 100,421.28</u>	<u>\$ -</u>	<u>\$ 61,087.94 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 61,087.94

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July, 1 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 1,731.54	\$ 8,422.55	\$ 7,921.89	\$ -	\$ 2,232.20
Instructional	14,012.51	21,079.30	24,150.72	2,953.06	13,894.15
Fundraisers	29,794.31	55,346.92	38,475.71	(13,850.98)	32,814.54
School Operating	2,639.02	4,104.26	13,571.37	10,897.92	4,069.83
Clearing	(792.73)	2,347.01	1,536.95	-	17.33
Faculty	2,010.37	2,137.34	2,302.41	-	1,845.30
School Total	\$ 49,395.02	\$ 93,437.38	\$ 87,959.05	\$ -	\$ 54,873.35 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>54,873.35</u>

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Organization	\$ 572.32	\$ 1,891.00	\$ 883.07	\$ -	\$ 1,580.25
Instructional	469.62	8,046.80	7,908.94	222.10	829.58
Fundraisers	14,691.52	11,726.32	8,866.15	(10,207.10)	7,344.59
School Operating	5,126.62	2,949.76	2,401.81	(4,500.00)	1,174.57
Clearing	7,482.66	1,785.58	21,190.98	14,500.00	2,577.26
Faculty	1,228.91	2,244.66	3,348.75	(15.00)	109.82
School Total	<u>\$ 29,571.65</u>	<u>\$ 28,644.12</u>	<u>\$ 44,599.70</u>	<u>\$ -</u>	<u>\$ 13,616.07 *</u>

\* Represented by cash on demand with:

Wachovia Bank  
--Checking-General

\$ 13,616.07

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Organizational	\$ 10.00	\$ -	\$ -	\$ -	\$ 10.00
Instructional	7,718.89	12,059.88	14,472.25	3,638.60	8,945.12
Fundraisers	13,404.55	11,075.02	6,777.08	(2,550.00)	15,152.49
School Operating	7,781.88	4,869.57	3,750.80	(1,289.97)	7,610.68
Clearing	258.12	1,294.66	1,509.76	-	43.02
Faculty	2,087.74	5,103.57	5,437.62	201.37	1,955.06
School Total	<u>\$ 31,261.18</u>	<u>\$ 34,402.70</u>	<u>\$ 31,947.51</u>	<u>\$ -</u>	<u>\$ 33,716.37</u> *

\* Represented by cash on demand with:

TD Bank	
--Checking	<u>\$ 33,716.37</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROSA PARKS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 3,483.53	\$ 18,676.40	\$ 23,671.10	\$ 4,425.98	\$ 2,914.81
Fundraisers	9,612.01	12,509.74	13,792.68	(4,940.65)	3,388.42
School Operating	2,721.05	3,004.50	6,295.92	653.27	82.90
Clearing	121.10	1,529.39	1,511.89	(138.60)	(0.00)
Faculty	1,869.50	4,605.41	5,442.34	-	1,032.57
School Total	\$ <u>17,807.19</u>	\$ <u>40,325.44</u>	\$ <u>50,713.93</u>	\$ <u>-</u>	\$ <u>7,418.70</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 7,418.70



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, 2009

Functions	Cash Balance July, 1 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 4,340.09	\$ 25,988.73	\$ 8,567.28	\$ (9,520.45)	\$ 12,241.09
Instructional	22,499.47	14,676.02	12,629.76	710.96	25,256.69
Fundraisers	9,230.70	124,897.86	75,878.86	(34,511.37)	23,738.33
School Operating	1,785.59	2,987.84	1,908.68	4,724.92	7,589.67
Clearing	17.26	45,734.43	67,586.54	36,004.78	14,169.93
Faculty	984.89	5,921.16	8,436.74	2,591.16	1,060.47
School Total	<u>\$ 38,858.00</u>	<u>\$ 220,206.04</u>	<u>\$ 175,007.86</u>	<u>\$ -</u>	<u>\$ 84,056.18 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 84,056.18

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 13,950.69	\$ 22,680.26	\$ 24,257.94	\$ (3,309.40)	\$ 9,063.61
Fundraisers	12,009.57	32,366.47	23,740.59	(14,593.24)	6,042.21
School Operating	2,742.26	2,799.49	6,811.44	5,364.90	4,095.21
Clearing	47.84	16,141.56	29,754.67	13,567.89	2.62
Faculty	717.68	2,236.47	1,579.39	(1,030.15)	344.61
School Total	<u>\$ 29,468.04</u>	<u>\$ 76,224.25</u>	<u>\$ 86,144.03</u>	<u>\$ -</u>	<u>\$ 19,548.26 *</u>

\* Represented by cash on demand with:

TD Bank	
--Business Checking	\$ <u>19,548.26</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 2,034.67	\$ 8,358.95	\$ 8,048.00	\$ (84.00)	\$ 2,261.62
Fundraisers	1,710.78	2,808.50	925.83	(2,531.20)	1,062.25
Operating	3,716.91	41.00	4,457.53	3,960.99	3,261.37
Clearing	1,067.28	2,437.91	1,114.17	(1,314.80)	1,076.22
Faculty	1,125.60	1,365.98	2,176.89	(30.99)	283.70
School Total	\$ 9,655.24	\$ 15,012.34	\$ 16,722.42	\$ -	\$ 7,945.16 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>7,945.16</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 24,832.12	\$ 31,867.94	\$ 24,680.05	\$ 5,059.65	\$ 37,079.66
Fundraisers	1,990.01	30,729.94	20,939.16	(5,226.55)	6,554.24
School Operating	1,626.63	772.30	354.19	(168.06)	1,876.68
Clearing	557.33	1,690.96	1,842.96	134.96	540.29
Faculty	1,187.75	2,685.27	2,531.25	200.00	1,541.77
Totals	\$ <u>30,193.84</u>	\$ <u>67,746.41</u>	\$ <u>50,347.61</u>	\$ <u>-</u>	\$ <u>47,592.64</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 47,592.64

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 26,281.54	\$ 31,354.98	\$ 27,950.92	\$ (2,700.08)	\$ 26,985.52
Instructional	51,804.27	114,768.94	73,105.07	(32,702.13)	60,766.01
Fundraisers	223,836.84	195,183.16	204,458.01	(15,343.99)	199,218.00
School Operating	93,825.83	10,274.24	14,960.34	14,517.99	103,657.72
Clearing	41,116.90	137,025.48	179,490.09	35,756.22	34,408.51
Faculty	7,122.53	9,233.08	11,829.53	471.99	4,998.07
School Total	<u>\$ 443,987.91</u>	<u>\$ 497,839.88</u>	<u>\$ 511,793.96</u>	<u>\$ -</u>	<u>\$ 430,033.83 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 64,635.75
--Money Market	330,218.12
Suntrust Bank	
--Lynch Certificate of Deposit	12,147.81
--Athletic Certificate of Deposit	23,032.15
Total cash	<u>\$ 430,033.83</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 4,447.06	\$ 17,278.84	\$ 14,400.84	\$ 83.85	\$ 7,408.91
Instructional	7,716.65	49,150.07	55,507.59	7,315.56	8,674.69
Fundraisers	64,444.07	66,070.48	52,302.31	(22,862.90)	55,349.34
School Operating	14,519.45	6,170.09	5,524.08	15,584.78	30,750.24
Clearing	(1,944.70)	28,001.97	26,669.83	(205.80)	(818.36)
Faculty	2,791.67	2,631.14	2,690.38	84.51	2,816.94
School Total	<u>\$ 91,974.20</u>	<u>\$ 169,302.59</u>	<u>\$ 157,095.03</u>	<u>\$ -</u>	<u>\$ 104,181.76 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 61,080.04
--Certificate of Deposit	43,101.72
	<u>104,181.76</u>
Total cash	<u>\$ 104,181.76</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 2,538.22	\$ 8,030.89	\$ 8,454.75	\$ -	\$ 2,114.36
Fundraisers	20,344.36	8,637.15	6,174.32	-	22,807.19
School Operating	1,787.39	4,695.12	5,962.87	-	519.64
Clearing	1,874.27	2,862.71	4,767.00	-	(30.02)
Faculty	4,877.99	1,228.97	1,079.00	-	5,027.96
School Total	<u>\$ 31,422.23</u>	<u>\$ 25,454.84</u>	<u>\$ 26,437.94</u>	<u>\$ -</u>	<u>\$ 30,439.13</u> *

\* Represented by cash on demand with:

SunTrust

--Checking-General

\$ 30,439.13

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 3,877.00	\$ 20,021.01	\$ 23,912.87	\$ 3,883.59	\$ 3,868.73
Fundraisers	12,326.56	22,527.53	16,521.71	(2,972.72)	15,359.66
School Operating	13,303.81	1,035.00	644.69	417.97	14,112.09
Clearing	1,203.52	17,481.77	10,826.54	(1,328.84)	6,529.91
Faculty	901.26	4,657.68	4,272.98	-	1,285.96
School Total	\$ 31,612.15	\$ 65,722.99	\$ 56,178.79	\$ -	\$ 41,156.35 *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 41,156.35



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 679.41	\$ 7,157.86	\$ 6,834.00	\$ (58.00)	\$ 945.27
Fundraisers	9,279.13	9,826.39	6,136.24	(2,242.00)	10,727.28
School Operating	6,878.13	988.00	1,472.50	2,000.00	8,393.63
Clearing	1,190.44	3,037.03	3,722.51	(120.00)	384.96
Faculty	1,623.95	716.09	903.21	420.00	1,856.83
School Total	\$ <u>19,651.06</u>	\$ <u>21,725.37</u>	\$ <u>19,068.46</u>	\$ <u>-</u>	\$ <u>22,307.97</u> *

\* Represented by cash on demand with:

Bank of America  
--Checking-General

\$ 22,307.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 1,950.90	\$ 10,685.00	\$ 13,945.65	\$ 2,388.06	\$ 1,078.31
Fundraisers	2,491.43	15,184.36	8,953.69	(8,282.50)	439.60
School Operating	1,381.55	54.95	6,380.49	5,727.42	783.43
Clearing	(99.48)	728.24	795.78	167.02	-
Faculty	363.96	2,277.68	1,291.81	-	1,349.83
School Total	\$ <u>6,088.36</u>	\$ <u>28,930.23</u>	\$ <u>31,367.42</u>	\$ <u>-</u>	\$ <u>3,651.17</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking-General \$ 3,651.17

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 595.69	\$ 10,161.50	\$ 9,171.30	\$ -	\$ 1,585.89
Fundraisers	15,110.25	15,967.37	10,929.19	(743.00)	19,405.43
School Operating	4,912.78	-	1,243.25	1,243.25	4,912.78
Clearing	12,744.80	21,581.99	24,377.75	-	9,949.04
Faculty	1,304.86	1,408.92	425.91	(500.25)	1,787.62
School Total	\$ 34,668.38	\$ 49,119.78	\$ 46,147.40	\$ -	\$ 37,640.76 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>37,640.76</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Clubs	\$ 788.00	\$ 2,850.50	\$ 2,734.44	\$ -	\$ 904.06
Instructional	9,674.42	22,624.05	27,860.95	100.00	4,537.52
Fundraisers	5,956.05	28,177.08	18,509.41	(100.00)	15,523.72
School Operating	11,528.34	6.75	3,196.09	-	8,339.00
Clearing	1,480.84	3,663.48	1,916.29	-	3,228.03
Faculty	1,439.47	1,660.84	93.99	-	3,006.32
School Total	<u>\$ 30,867.12</u>	<u>\$ 58,982.70</u>	<u>\$ 54,311.17</u>	<u>\$ -</u>	<u>\$ 35,538.65 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 35,538.65

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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 229.63	\$ 1,548.00	\$ 1,548.00	\$ -	\$ 229.63
Fundraisers	2,918.76	6,706.08	3,422.17	(818.00)	5,384.67
School Operating	1,715.62	-	270.00	-	1,445.62
Clearing	590.65	535.14	1,611.83	818.00	331.96
Faculty	1,180.11	1,114.20	914.20	-	1,380.11
School Total	\$ <u>6,634.77</u>	\$ <u>9,903.42</u>	\$ <u>7,766.20</u>	\$ <u>-</u>	\$ <u>8,771.99</u> *

\* Represented by cash on demand with:

Wachovia Bank  
--Business Checking

\$ 8,771.99

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 7,047.64	\$ 19,041.64	\$ 19,724.59	\$ (129.50)	\$ 6,235.19
Fundraisers	18,120.99	35,671.06	27,334.26	(41.00)	26,416.79
School Operating	14,594.70	7,089.80	11,676.91	170.50	10,178.09
Clearing	7,602.93	2,448.81	10,468.21	-	(416.47)
Faculty	949.88	1,265.74	1,461.31	-	754.31
School Total	<u>\$ 48,316.14</u>	<u>\$ 65,517.05</u>	<u>\$ 70,665.28</u>	<u>\$ -</u>	<u>\$ 43,167.91</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 43,167.91

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY WILLIAMS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Clubs	\$ 245.00	\$ 250.00	\$ -	\$ -	\$ 495.00
Instructional	14,361.97	15,204.11	14,452.72	1,778.10	16,891.46
Fundraisers	9,511.13	18,349.17	12,276.67	(740.92)	14,842.71
School Operating	485.78	75.00	176.85	45.78	429.71
Clearing	(116.55)	4,164.37	2,964.86	(1,082.96)	-
Faculty	2,637.02	4,022.81	3,392.50	-	3,267.33
School Total	<u>\$ 27,124.35</u>	<u>\$ 42,065.46</u>	<u>\$ 33,263.60</u>	<u>\$ -</u>	<u>\$ 35,926.21</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 35,926.21</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 327.20	\$ 296.00	\$ 196.00	\$ -	\$ 427.20
Fundraisers	15,939.61	1,147.75	750.33	-	16,337.03
Operating	4,113.21	860.00	630.89	-	4,342.32
Clearing	-	-	20.50	-	(20.50)
Faculty	195.78	420.00	503.14	-	112.64
School Total	\$ 20,575.80	\$ 2,723.75	\$ 2,100.86	\$ -	\$ 21,198.69 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>21,198.69</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 4,501.43	\$ 7,713.71	\$ 8,177.36	\$ 740.14	\$ 4,777.92
Instructional	15,335.29	24,577.03	24,446.40	642.82	16,108.74
Fundraisers	42,732.17	66,190.19	50,015.07	(17,188.24)	41,719.05
Operating	7,332.83	2,329.81	15,107.00	13,582.91	8,138.55
Clearing	27,909.03	25,705.62	12,688.29	1,884.30	42,810.66
Faculty	1,503.36	1,024.60	636.19	338.07	2,229.84
School Total	\$ <u>99,314.11</u>	\$ <u>127,540.96</u>	\$ <u>111,070.31</u>	\$ <u>-</u>	\$ <u>115,784.76</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 56,208.77
--Money Market	59,575.99
Total cash	\$ <u>115,784.76</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIAGE HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Club/Organization	\$ 60,902.99	\$ 94,232.16	\$ 104,275.18	\$ (61.83)	\$ 50,798.14
Instructional	27,577.16	95,504.20	79,889.74	894.23	44,085.85
Fundraisers	160,278.27	428,840.80	444,652.58	(2,873.42)	141,593.07
Operating	66,654.91	10,783.02	24,799.97	9,462.17	62,100.13
Clearing	9,196.08	117,926.34	113,663.11	(6,806.00)	6,653.31
Faculty	6,061.50	13,226.30	16,620.75	(615.15)	2,051.90
School Total	\$ <u>330,670.91</u>	\$ <u>760,512.82</u>	\$ <u>783,901.33</u>	\$ <u>-</u>	\$ <u>307,282.40</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 104,433.98
--Money Market	202,848.42
Total cash	\$ <u>307,282.40</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, 2009

Functions	Cash Balance July 1, 2008	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2009
Instructional	\$ 14,193.90	\$ 7,803.45	\$ 6,214.53	\$ 1,208.15	\$ 16,990.97
Major Activity	8,152.61	11,346.72	9,256.02	(1,228.15)	9,015.16
School Operating	5,814.59	2,658.40	1,702.92	1,025.00	7,795.07
Clearing	4,035.00	12,718.50	10,750.00	(1,005.00)	4,998.50
Faculty	886.76	1,216.95	1,950.58	-	153.13
School Total	\$ <u>33,082.86</u>	\$ <u>35,744.02</u>	\$ <u>29,874.05</u>	\$ <u>-</u>	\$ <u>38,952.83</u> *

\* Represented by cash on demand with:

United Bank

--Checking-General

\$ 38,952.83

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Report of Audit Findings and Recommendations

**Date: September 4, 2009**

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

This report is to follow up our recent audit of the cash basis financial statements of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2009. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

### All Schools

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

Since the all schools are now using the Blue Bear accounting software, we recommend that all receipts and invoices be filed numerically and by date. Several of the reports produced by Blue Bear do not provide the account number of the check or receipt. This makes it difficult to locate documentation if it is filed by account number.

### Alvey Elementary School

#### Findings

It was generally difficult to tie individual receipts back to the respective deposits. We recommend attaching the receipts to a deposit report and then attaching the validated deposit slip that goes with the deposit report. We also recommend that receipt transmittal forms be included for all receipts collected. It appears the transmittal forms were used intermittently throughout the year. Furthermore, we noted several transmittal forms that did not include the date that the funds were received by the bookkeeper.

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

#### Recommendation

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

## Antietam Elementary School

### Findings

We recommend that all checks be supported by adequate documentation. Check #3127 lacked adequate documentation.

It appears as though the book fair sales report was not completed properly. The total sales per the report includes credit card sales of \$1,586 but still equals the receipts posted to the school's general ledger. As a result it appears that the school underpaid Scholastic, Inc. by the amount of the credit card sales.

### Recommendation

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

## Ashland Elementary School

No findings or recommendations.

## Battlefield High School

### Finding

We recommend that the standard transmittal form utilized by the school be modified to include a place for the date the funds were received and that the forms be signed by the individual remitting the funds and by the bookkeeper after the funds are verified. Additionally, receipt #5853 was deposited three weeks after the funds were collected by the teacher. 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.

## Bel Air Elementary School

### Finding

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

### Recommendations

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

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

## **Belmont Elementary School**

### **Recommendation**

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

## **Bennett Elementary School**

### **Recommendations**

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

During our audit, we noted unrelated disbursements posted to the faculty coke account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Additionally, the picture commission was posted to the instructional account when it more appropriately should have been posted to the pictures account.

## **Louise A. Benton Middle School**

### **Recommendation**

During our audit, we noted numerous unrelated disbursements posted to the music fundraiser, band fundraiser, chorus fundraiser and orchestra fundraiser accounts. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account.

## **Stuart M. Beville Middle School**

No findings or recommendations.

## **Brentsville District Senior High School**

### **Findings**

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

It was noted during our audit that on several occasions, cash receipts were not posted to the general ledger or deposited in a timely manner. 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.

## Recommendations

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

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

## Bristow Run Elementary School

### Findings

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school’s cash balance.

During our audit, we noted that there was a lapse between the date on the transmittal forms remitted by the teachers and the date the funds were posted and deposited. 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.

### Recommendations

During our audit, we noted numerous unrelated disbursements posted to faculty vending “profit center” account. We recommend that transactions in this account be directly related to the profit center to avoid skewing the financial results of the account. The profit resulting from these activities can be transferred to the appropriate account and used for authorized purposes.

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

## Buckland Mills Elementary School

### Findings

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school’s cash balance.

We recommend that all checks be supported by adequate documentation. Check #1579 lacked adequate documentation. Additionally, check #1212, #1306 and #1328 were not approved by the principal. Finally, there was only one signature on check #1203.

### Recommendation

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

## Bull Run Middle School

### Finding

It was noted during our audit that the music uniforms account had a deficit balance at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better account management utilized to avoid the over spending of accounts.

At June 30, 2009, the school's individual accounts differed from its reconciled cash balance by (\$352.92). This difference was posted to the school operating account for audit purposes. This difference should be adjusted as soon as possible.

### Recommendation

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

## Cedar Point Elementary School

### Finding

At June 30, 2009, the school had two checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

### Recommendation

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

## Coles Elementary School

### Findings

During our audit of receipts, it was noted that receipt #7831 was deposited seven days after being received. Additionally, only one deposit was made during the month of February and two for the month of April. Finally there is no field on the school's receipt transmittal form for the date that funds were remitted to the bookkeeper. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

It was noted during our audit, that two funds had deficit balances at June 30, 2009. 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.



## Recommendation

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

### Dale City Elementary School

#### Finding

At June 30, 2009, the school had two checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

### Dumfries Elementary School

#### Findings

The school had an uncleared adjustment of \$15.50 on its June 30, 2009 bank reconciliation. We recommend this adjustment be investigated and cleared from the monthly bank reconciliation.

It was noted during our audit that two funds had deficit balances at June 30, 2009. 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.

#### Recommendation

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

### Suella Ellis Elementary School

#### Finding

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

### Enterprise Elementary School

#### Findings

During our audit, we were unable to reconcile library book fair receipts with amounts reported to Scholastic as book fair sales for the school's Spring book fair. The amount reported as sales to Scholastic Book Fairs was \$404.15 more than receipts posted to the school's general ledger. All receipts for the spring book fair (\$5,851.28) were deposited in one day on March 23, 2009. The fall book fair was held in November 2008 but was not paid until March 27, 2009, after the conclusion of the spring book fair.

We were unable to locate several invoices as they were posted to accounts that did not have a file folder for the account.

It was noted during our audit that cash receipts were not posted to the general ledger in chronological order and that at times deposits were not made in a timely manner. 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.

#### Recommendations

We recommend the school file its receipts and disbursements by date rather than account number as this would help eliminate some of the inability to locate documents.

During our audit, it was determined that the school had not made a payment for its yearbook as of June 30, 2009. This tends to distort the profit for two years as 2009's yearbook payment will be made in 2010.

### Featherstone Elementary School

#### Finding

Funds collected at the school's book fair were deposited in one lump sum and not daily as the cash was received. 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.

### Fannie Fitzgerald Elementary School

#### Finding

During our audit, we noted that check #5004 and #5037 were not approved by the principal. Furthermore, check #5037 and #5038 were written manually. We recommend all invoices have proper approval before a check is issued for payment and that checks be printed from the school's accounting system.

#### Recommendations

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

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

### Forest Park High School

#### Finding

We recommend that the standard transmittal form utilized by the school be modified to include a place for the date the funds were received and that the forms be signed by the individual remitting the funds and by the bookkeeper after the funds are verified. We also noted several instances in which funds had been deposited to the bank prior to being posted to the school's accounting system.

## Recommendations

During our audit, we noted that multiple fundraising activities are being posted to the F.B.L.A. account. We recommend that large fundraisers be segregated into separate accounts to more easily reflect the profitability of the fundraiser.

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

## Freedom High School

### Finding

During our audit, it was determined that the yearbook lost approximately \$2,389 during fiscal year 2009. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

### Recommendations

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

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, 2009 was \$214,118.78.

## Gainesville Middle School

### Finding

During our audit, we noted that there was a lapse between the date on the transmittal forms remitted by the teachers and the date the funds were posted and deposited. 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.

### Recommendations

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

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

## Gar-field High School

### Findings

During our audit, we observed that the regional athletics fund had a deficit balance at June 30, 2009. 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 several skips in receipt numbers during the year. We recommend receipts be issued in numerical sequence or an explanation be provided as to why the receipts were skipped.

At June 30, 2009, the school had several checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

### Recommendation

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

## Glenkirk Elementary School

### Finding

During our audit, it was determined that the yearbook lost approximately \$3,572 during fiscal year 2009. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

### Recommendations

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

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

## Mills E. Godwin Middle School

### Recommendation

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

## Graham Park Middle School

### Finding

It was noted during our audit, that the school store fund had a deficit balance at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any account with a deficit balance at year-end when possible. These transfers were made after the year was closed out.

## Samuel L. Gravely Elementary School

### Findings

During our audit, it was determined that receipt #88 & #330 were not deposited in a timely fashion. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy. We also noted three occasions when the bookkeeper filled out the transmittal form rather than the teacher who remitted the funds.

We recommend that all checks be supported by adequate documentation. We discovered three checks as a result of our testing that were not supported by proper documentation.

### Recommendations

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

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

## Henderson Elementary School

### Findings

It was noted during our audit, that several accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

During our audit, it was determined that the yearbook payment was posted to the pictures account along with the only \$20 receipt collected in the current year. All activity related to the year book should be posted in the yearbook account.

During our audit, it was determined that the principal was not approving the adjustments or transfers posted to the accounting system in a timely manner. Furthermore, monthly bank reconciliations were not being approved monthly. We recommend that the principal, at a minimum, review the monthly adjustment and transfers journal and other relevant reports and initial his approval on these reports on a monthly basis. Ideally, the principal should approve adjustments and transfers before they are posted to the accounting system.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. All checks written out of the faculty sunshine account lacked supporting documentation. Furthermore, there were unrelated disbursements in the faculty coke account.

The school has \$21 recorded as cash on their June 30, 2009 financial report. This account was closed and the balance should be zero. We recommend the appropriate adjustment be made to properly reflect a zero balance for this account.

#### Recommendation

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

#### C.D. Hylton High School

No findings or recommendations.

#### Independent Hill School

##### Finding

During our audit, adequate supporting documentation could not be located for check #8320. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

##### Recommendation

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

#### Kerrydale Elementary School

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

##### Findings

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

During our audit of receipts, we noted numerous occasions where receipts were written and posted to the accounting system after the funds were deposited to the bank. Receipts should be posted to the accounting system as funds are received and not as time allows. Furthermore, amounts reported on the school's deposit report did not correlate to amounts deposited to the bank. Additionally, due to the fact that receipts were not posted timely, several receipts were out of sequence. Finally, several adjustments were made to adjust the amounts deposited to the bank so that deposits were in agreement with the general ledger. These adjustments were usually posted at month end and not when the discrepancies occurred.

During our audit, it was determined that the principal was not approving 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, adequate supporting documentation could not be located for numerous checks. Furthermore, we noted no principal approvals on several of the invoices. Supporting documentation was missing for the fall book fair which is a large fundraiser. Furthermore, more funds were paid to Scholastic for the spring fair than was collected by approximately \$235. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

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

### Kilby Elementary School

No findings or recommendations.

### Martin Luther King Elementary School

#### Findings

Check #4808 lacked adequate documentation. The check was written for \$1,226.26 to reimburse PWCPs, however, only \$23.87 in receipts were attached to the payment. Additionally check #4874 and #4868 had no supporting documentation. All checks should be supported by adequate documentation before a check is issued.

It appeared that the receipt transmittal forms were used intermittently by the school throughout the year. We recommend that all receipts collected from teachers be accompanied by a transmittal form.

It was noted during our audit that several accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

#### Recommendation

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

### Lake Ridge Elementary School

#### Findings

During our audit of receipts, we noted receipts that were not being deposited in a timely manner. For example receipt #2430 was deposited 43 days after receipt. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

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

### Lake Ridge Middle School

No findings or recommendations.

### Leesylvania Elementary School

#### Findings

The school collected over \$21,000 in building use funds. We never located any remittances to PWCPs. We recommend the school remit the applicable percentage to PWCPs as soon as possible.

It was noted during our audit that several accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

We could not locate the school's payment to the vendor for its spring book fair. Since the book fair occurred in March 2009, the invoice should have been paid by June 30, 2009. Since the payment was not made the results of the book fair are skewed as there are no disbursements associated with collections.

At June 30, 2009 the school had several checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

### Loch Lomond Elementary School

#### Finding

Funds collected at the school's book fairs were deposited in one lump sum and not daily as the cash was received. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

#### Recommendation

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

### Fred Lynn Middle School

#### Recommendation

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



## Thurgood Marshall Elementary School

### Finding

At June 30, 2009, the school had one check that has been outstanding for more than one year. We recommend that this check be written off and added back to the school's cash balance.

## E.H Marstellar Middle School

### Finding

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

### Recommendations

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2009 was \$213,432.36.

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

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

## Marumsco Hills Elementary School

### Findings

During our audit, adequate supporting documentation could not be located for check #8622. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

During our audit, we discovered that \$3,587.50 was received from Minnieland Daycare for custodial services and posted to the school office account. These funds should be remitted to Prince William County Public Schools as soon as possible.

## Christa McAuliffe Elementary School

### Findings

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

It was noted during our audit that several accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

## Minnieville Elementary School

### Findings

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

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

### Recommendation

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

## Montclair Elementary School

### Recommendations

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

The school made only one payment for its yearbook during the year. After it has been fully paid for, it will show a loss of \$1,158. We recommend that the price be of the yearbook be evaluated so that the receipts from yearbook sales cover the costs to produce the yearbook.

## Mountain View Elementary School

### Recommendation

The school was using a standard transmittal form for cash collected. However, it appeared that the bookkeeper was completing the forms. These forms should be completed by the sponsors remitting funds to the bookkeeper.

## George P. Mullen Elementary School

### Finding

At June 30, 2009, the school showed an outstanding adjustment from April 2008 as a reconciling item. This service charge should be cleared and removed from the school's monthly bank reconciliation.

## Recommendation

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

## Neabsco Elementary School

### Recommendations

During our audit, it was determined that the bookkeeper was combining several cash transmittal sheets into one receipt. Each individual remitting funds to the bookkeeper should receive a copy of a receipt.

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

## New Directions Alternative School

### Recommendation

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

## New Dominion Alternative School

### Finding

During our audit, it was noted that receipts were not written nor deposits made in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and, at a minimum, on Wednesday and Friday.

## Nokesville Elementary School

No findings or recommendations.

## Occoquan Elementary School

### Finding

During our audit, it was determined, that there is no date field on the transmittal for the date funds were remitted to the bookkeeper. Furthermore the transmittals are not attached to the receipts making it difficult to trace to deposits.

## Old Bridge Elementary School

### Findings

It was noted during our audit that the school store account had a deficit balance at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end when possible.

We could not locate check #1652, #1654 or #1655 during our audit. Checks that have cleared the bank should be on hand for inspection during the annual audit.

## Osborn Park Senior High School

### Findings

At June 30, 2009, the school's certificates of deposit were understated by \$35.45 due to interest not being recorded. We recommend the Marstellar certificate of deposit be adjusted as soon as possible.

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

### Recommendations

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

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

## Parkside Middle School

### Findings

During our audit, it was determined that the bookkeeper wrote a check to the school for \$59 in exchange for \$59 in cash to be used personally. The bookkeeper's check was deposited to the bank. We recommend that school funds received never be used as a change fund for employees of the school.

It was noted during our audit that the cheer concession account had a deficit balance at June 30, 2009. 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.

### Recommendation

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

## John F. Pattie, Sr. Elementary School

### Findings

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #9718 lacked adequate supporting documentation as the invoice did not include detail for what was served at a staff dinner.

The school had un-cleared adjustments in the amount of \$102.01 at June 30, 2009. We recommend that adjustments be cleared and removed from the school's bank reconciliation. Furthermore, the bank reconciliation contained several checks from 2007 and 2008 that had been voided but were still displayed at June 30, 2009.

### Recommendation

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

## Penn Elementary School

### Findings

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Checks #2424 and #2532 were approved by the principal after the check was issued. Additionally, check #2463 did not have appropriate supporting documentation.

It appeared from our audit that the bookkeeper was completing all transmittal forms and not the individual remitting the funds to the bookkeeper. This practice severely weakens internal control over cash collections. We recommend that teachers remitting funds to the bookkeeper complete all transmittal forms.

At June 30, 2009 the school had several checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

### Recommendations

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

According to the school's completed internal control questionnaire, checks are not immediately endorsed "for deposit only". We recommend this practice be initiated immediately.

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

## Pennington Traditional School

### Findings

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Checks #2349, #2373, #2458, #2477, #2479, #2533 and #2534 were approved by the principal after the check was issued. Additionally, check #2357 and #2482 only had one signature on the check.

The entire disbursement folder for account 6075 was not included with the other audit materials. As a result we could not locate documentation for the following checks: #2425, #2480, #2491 and #2500.

### Recommendation

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

## Mary Porter Traditional School

### Recommendations

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

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

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

## Potomac High School

### REPEAT OF PRIOR YEAR FINDINGS

During our audit, it was determined that the yearbook lost approximately \$9,646 during fiscal year 2009. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

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

It was noted during our audit that several accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

We noted that on one occasion we were unable to reconcile athletic gate receipts to the amount deposited. In this instance receipts from 3 different athletic events were receipted on the same receipt with no explanation or reconciliation to the ticket sales reports. There was a variance of approximately \$400 which is likely to be the change for the gate.

#### Current Year Finding

During our audit of receipts, we noted receipts #17968 and #18380 were not deposited in a timely fashion. Additionally, we noted the school does not consistently use the standard cash transmittal forms and on two occasions when the form was used, the date field was not filled in.

#### Potomac Middle School

##### Findings

During our audit, we determined the bank reconciliation prepared at June 30, 2009, contained \$1,151 in uncleared adjustments that should be corrected as soon as possible. One of the uncleared adjustments was a withdrawal of cash by the bookkeeper to be donated to a needy family. A check should have been written to the bookkeeper and cashed at the bank rather than making a cash withdrawal. This extra step provides a better audit trail of the transaction.

As a result of our audit, it was discovered that checks #1496 and #1526 contained reimbursements for meals that were not supported by documentation. We also noted several checks written that only contained one authorized signature. We recommend all checks have two authorized signatures and be supported by approved adequate documentation before being issued.

The school's yearbook account lost approximately \$2,900 for the year. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

#### Potomac View Elementary School

No findings or recommendations.

#### Rippon Middle School

##### Findings

During our audit, we noted several disbursements that were not approved by the principal. Furthermore, checks #25063 and #25065 were voided by the school but were not voided in the school's accounting system. We recommend all invoices have proper approval before a check is issued for payment and that checks that are voided be entered into the accounting system as voids.

It was noted during our audit that the school's team 6E and school office accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better account management utilized to avoid the over spending of accounts.

## Recommendation

During our audit, we noted numerous unrelated disbursements posted to the school's fundraiser /profit center accounts. We recommend that transactions in these accounts be directly related to the fundraiser/profit center to avoid skewing the financial results of the account. The profit resulting from the fundraisers can be transferred to the appropriate account and used for authorized purposes.

### River Oaks Elementary School

#### Findings

During our audit, it was determined that two receipts, #4741 and #4820 were not deposited on a timely basis. Furthermore, in June there was only one deposit made. 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 this policy.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #4020 was not supported by adequate documentation.

At June 30, 2009, the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

#### Recommendation

During our audit, we noted that receipts posted to the school store were approximately \$950 less than the disbursements from this account. We recommend that the transactions of the school store be closely monitored so that receipts correspond to the amount of funds spent for store supplies.

### Rockledge Elementary School

#### Finding

It appeared during our audit that receipts were being deposited in batches, rather than on a daily basis. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to this policy.

### Rosa Parks Elementary School

#### Finding

At June 30, 2009, the school had a returned check dating back to February 2009 that should be cleared from the bank reconciliation. Finally, the school has one check that has been outstanding for more than one year. We recommend this check be written off and added back to the school's cash balance.



## Herbert J. Saunders Middle School

### Findings

During our audit, it was determined that two receipts, #12685 and #12736 were not deposited on a timely basis. Furthermore, in April there was only one deposit was made. 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 this policy.

The school had several receipts that were issued to the bookkeeper. Inquiry revealed that for a portion of the school year the school store was run by the bookkeeper. Since that time a teacher has taken over the school store in order to maximize controls over cash collections.

During our audit, it was determined that the book fair receipts per the school's general ledger differed from the book fair sales reported to Scholastic, Inc. by \$1,378.25. This difference should be investigated and the reason for the discrepancy determined. We recommend that a reconciliation be performed that compares sales reported to Scholastic, Inc. and the sales reported by the school before remitting any check for payment on the book fair.

### Recommendation

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

## Signal Hill Elementary School

### Finding

As a result of our audit we noted two receipts that did not notate a date that the teacher remitted the funds to the bookkeeper on the cash transmittal form (#4076 and #4463). Furthermore, receipts #4135, #4168 and #4493 were not deposited in accordance with the County Financial Guidelines Manual, which requires deposits be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

## Sinclair Elementary School

### Finding

During our audit, we observed that transmittal forms were not always used to support funds received and if used the forms were often not fully completed. We recommend that receipt transmittal forms be complete and utilized for all funds collected from the teachers.

### Recommendations

We recommend that the principal approve all transfers and adjustments that are posted to the accounting system by initialing or signing the adjustment journals.

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

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

### Springwoods Elementary School

No findings or recommendations.

### Stonewall Middle School

#### Findings

The beginning balance at July 1, 2008 differed from our audited ending balance at June 30, 2008 by \$300. The reason for the discrepancy was that a journal entry for \$300 was entered twice in the accounting system.

At June 30, 2009 the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

#### Recommendations

During our audit, it was noted that not all of the cash transmittal forms remitted by teachers were dated. We recommend that all transmittal forms show the date of receipt.

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

### Stonewall Jackson High School

No findings or recommendations.

### Sudley Elementary School

#### Findings

During our audit, we noted several disbursements that were approved by the principal subsequent to the issuance of the checks. We recommend all invoices checks have proper approval before a check is issued for payment.

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

## Recommendations

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

During our audit, it was determined, that there is no date field on the receipt transmittal form for the date funds were remitted to the bookkeeper. We recommend that all funds that are deposited with the bookkeeper show the date received on the transmittal form.

## Swans Creek Elementary School

### Findings

It was noted during our audit that several accounts had deficit balances at June 30, 2009. According to the County Financial Guidelines Manual, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

At June 30, 2009, the school had several checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

### Recommendation

During our audit, it was determined that there were several disbursements for unrelated items posted to the faculty vending machines account. We recommend that disbursements be recorded in the account most appropriate for their related activity to avoid skewing the financial performance of the profit center. Transfers can be made to other funds if necessary.

## Triangle Elementary School

### Findings

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

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

### Recommendations

Currently the school is not receiving copies of its cancelled checks back from the bank. We recommend the school request from the bank that copies of cleared checks be provided with their monthly statements.

During our audit, it was determined that there were several disbursements for unrelated items posted to the faculty vending account. We recommend that disbursements be recorded in the account most appropriate for their related activity to avoid skewing the financial performance of the profit center. Transfers can be made to other accounts if necessary.

## Tyler Elementary School

### Recommendation

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

## Vaughan Elementary School

### Finding

It appears as though the fall book fair sales report was not completed properly. The total sales per the report does not include credit card sales of \$1,145.86 and is over the receipts posted to the school's general ledger \$514.04. As a result, it appears that the school underpaid Scholastic, Inc. by approximately \$630.

### Recommendation

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

## Victory Elementary School

### Finding

The school had two outstanding adjustments on the June 30, 2009 bank reconciliation that should be cleared as soon as possible. Also, at June 30, 2009 the school had one check that has been outstanding for more than one year. We recommend that this check be written off and added back to the school's cash balance.

### Recommendation

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

## Mary Williams Elementary School

No findings or recommendations.

## West Gate Elementary School

### Findings

It appeared that the receipt transmittal forms were used intermittently by the school throughout the year. We recommend that all receipts collected from teachers be accompanied by a transmittal form.

Check #2832 lacked principal approval on the invoice. All checks should be approved by the principal before a check is issued for payment.

### Recommendations

During our audit, we noted two unrelated disbursement posted to the pictures account. We recommend that transactions in this account be directly related to the activity to avoid skewing the financial results of the account. The profit resulting from the activity can be transferred to the appropriate account and used for authorized purposes.

We recommend that the principal approve all transfers and adjustments that are posted to the accounting system by initialing or signing the adjustment journals.

## Westridge Elementary School

### Recommendation

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

## Woodbine Preschool

No findings or recommendations.

## Woodbridge Middle School

### Recommendation

During our audit, we noted that multiple large fundraising activities are being posted to the athletics, music choral, and music band accounts. We recommend that large fundraisers be segregated into separate accounts to more easily reflect profitability of the fundraiser. Profits from the fundraisers can then be transferred to the appropriate account and used for the intended purpose.

## Woodbridge Senior High School

### Finding

We noted two outstanding adjustments that had the effect of understating the school's cash balance at year end. These adjustments were to correct a deposit entered with a date in the next fiscal year. Adjustments were posted to reverse the deposits posted to the next year, but the adjustments were posted to the current year rather than the next year. This caused the school's cash to be understated by \$3,053.80. We noted numerous checks on the outstanding check list that had been voided. We recommend clearing the check transaction along with the void transaction when they occur rather than allowing these transactions to be "outstanding" on the bank reconciliation. Additionally, we noted several outstanding deposits on the bank reconciliation which were canceled out by an outstanding adjustment. Inquiry revealed that the deposit was a duplicate entry. These two items should be cleared rather than remaining outstanding on the bank reconciliation. Finally, we noted several outstanding checks older than one year. These checks should be written off and added back to the school's cash balance.

### Recommendations

There were major fundraising activities posted to several club and athletic accounts such as FBLA, JROTC, girls soccer, boys soccer, and football. We recommend that each major fundraiser be tracked in a separate fundraising account so the profit from fundraising activities will not be skewed by the presence of other unrelated transactions. The profit resulting from the fundraisers can be transferred to the appropriate account and used for authorized purposes.

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

## Yorkshire Elementary School

No findings or recommendations.