

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2005

COUNTY OF PRINCE WILLIAM, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2005

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial statements Performed in Accordance with <u>Government Auditing Standards</u>	2
<i>Financial Statements:</i>	
Summary Statement of Cash Receipts, Disbursements, and Balances - All Schools	3-4
Note to Financial Statements	5
Independent Auditors' Report on Supplementary Information	6

Supplementary Information:

	<u>Page</u>		<u>Page</u>
No.	School	No.	School
7	Alvey Elementary School	35	Independent Hill School
8	Ann Ludwing Special Education School	36	Kerrydale Elementary School
9	Antietam Elementary School	37	Kilby Elementary School
10	Ashland Elementary School	38	Martin Luther King Elementary School
11	Battlefield High School	39	Lake Ridge Elementary School
12	Bel-Air Elementary School	40	Lake Ridge Middle School
13	Belmont Elementary School	41	Leesylvania Elementary School
14	Bennett Elementary School	42	Loch Lomond Elementary School
15	Louise A. Benton Middle School	43	Thurgood Marshall Elementary School
16	Stuart M. Beville Middle School	44	E.H. Marstellar Middle School
17	Brentsville District Senior High School	45	Marumsco Hills Elementary School
18	Bristow Run Elementary School	46	Christa McAuliffe Elementary School
19	Bull Run Middle School	47	Minnieville Elementary School
20	Cedar Point Elementary School	48	Montclair Elementary School
21	Coles Elementary School	49	Mountain View Elementary School
22	Dale City Elementary School	50	George P. Mullen Elementary School
23	Dumfries Elementary School	51	Neabsco Elementary School
24	Suella Ellis Elementary School	52	New Directions Alternative School
25	Enterprise Elementary School	53	New Dominion Alternative School
26	Featherstone Elementary School	54	Nokesville Elementary School
27	Forest Park High School	55	Occoquan Elementary School
28	Fred M. Lynn Middle School	56	Old Bridge Elementary School
29	Freedom High School	57	Osbourne Park Senior High School
30	Garfield High School	58	Pace West School
31	Mills E. Godwin Middle School	59	Parkside Middle School
32	Graham Park Middle School	60	John F. Pattie, Sr. Elementary School
33	Henderson Elementary School	61	Penn Elementary School
34	C.D. Hylton High School	62	Pennington Traditional School

Supplementary Information - continued

Page No.	School	Page No.	School
63	Mary Porter Traditional School	75	Sudley Elementary School
64	Potomac Senior High School	76	Swans Creek Elementary School
65	Potomac View Elementary School	77	Triangle Elementary School
66	Rippon Middle School	78	Tyler Elementary School
67	River Oaks Elementary School	79	Vaughan Elementary School
68	Rockledge Elementary School	80	Mary Williams Elementary School
69	Herbert J. Saunders Middle School	81	Westgate Elementary School
70	Signal Hill Elementary School	82	Westridge Elementary School
71	Sinclair Elementary School	83	Woodbine Preschool
72	Springwoods Elementary School	84	Woodbridge Middle School
73	Stonewall Middle School	85	Woodbridge Senior High School
74	Stonewall Jackson High School	86	Yorkshire Elementary School

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, 2005, 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts, disbursements and balances arising from cash transactions of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2005, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 17, 2005 on our consideration of the County of Prince William, Virginia School Activity Funds internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in conjunction with this report in considering the results of our audit.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 17, 2005

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, 2005, and have issued our report thereon dated August 17, 2005, 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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 that are required to be reported under Government Auditing Standards.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Prince William County School Board in a Report of Audit Findings and Recommendations dated August 17, 2005.

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

Robinson, Farmer, Cox Associates

Verona, Virginia
August 17, 2005

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, 2005

Name of School	Cash Balance July 1, 2004	Receipts	Disburse- ments	Cash Balance June 30, 2005
Alvey Elementary School	\$ 28,831.52	\$ 144,333.81	\$ 144,523.55	\$ 28,641.78
Ann Ludwig Special Education School	14,546.98	4,572.35	6,944.89	12,174.44
Antietam Elementary School	15,750.06	41,960.58	36,071.86	21,638.78
Ashland Elementary School	18,244.31	47,472.47	58,054.01	7,662.77
Battlefield High School	-	419,319.58	320,780.72	98,538.86
Bel-Air Elementary School	7,484.55	25,277.99	27,308.04	5,454.50
Belmont Elementary School	24,639.53	24,796.47	39,290.07	10,145.93
Bennett Elementary School	31,942.64	62,443.57	58,005.17	36,381.04
Louise A. Benton Middle School	90,894.80	310,876.66	321,688.58	80,082.88
Stuart M. Beville Middle School	162,587.27	161,095.60	147,067.04	176,615.83
Brentsville District High School	231,016.23	625,077.15	588,268.37	267,825.01
Bristow Run Elementary School	17,133.54	76,725.71	83,279.30	10,579.95
Bull Run Middle School	34,853.02	246,649.88	232,694.44	48,808.46
Cedar Point Elementary School	11,638.07	96,124.52	83,929.22	23,833.37
Coles Elementary School	33,190.23	42,830.74	53,450.33	22,570.64
Dale City Elementary School	23,216.29	36,605.04	39,417.41	20,403.92
Dumfries Elementary School	14,612.54	16,154.64	18,346.42	12,420.76
Suella Ellis Elementary School	-	23,215.11	15,605.73	7,609.38
Enterprise Elementary School	13,742.69	40,606.52	42,327.65	12,021.56
Featherstone Elementary School	4,834.05	27,402.65	26,598.20	5,638.50
Freedom High School	-	243,035.33	190,525.05	52,510.28
Forest Park High School	192,604.75	658,360.77	601,922.42	249,043.10
Garfield High School	206,011.41	482,723.82	463,615.76	225,119.47
Mills E. Godwin Middle School	220,180.77	157,502.75	155,331.21	222,352.31
Graham Park Middle School	56,042.97	193,775.65	178,110.74	71,707.88
Henderson Elementary School	20,334.07	49,723.24	50,199.19	19,858.12
C. D. Hylton High School	326,019.99	798,210.15	737,962.15	386,267.99
Independent Hill School	17,927.84	36,200.50	32,026.90	22,101.44
Kerrydale Elementary School	10,988.72	33,945.50	36,795.01	8,139.21
Kilby Elementary School	14,474.68	12,820.21	13,826.22	13,468.67
Martin Luther King Elementary School	13,297.54	21,031.84	21,443.26	12,886.12
Lake Ridge Elementary School	73,511.99	45,765.30	64,223.88	55,053.41
Lake Ridge Middle School	129,884.90	209,574.34	188,733.82	150,725.42
Leesylvania Elementary School	18,152.39	69,030.75	58,414.72	28,768.42
Loch Lomond Elementary School	6,458.33	31,055.67	30,326.51	7,187.49
Fred M. Lynn Middle School	61,129.04	126,790.78	136,500.53	51,419.29
Marshall Elementary School	58,921.97	73,650.20	89,701.20	42,870.97
Marstellar Middle School	134,697.86	260,451.15	220,880.98	174,268.03
Marumscos Hills Elementary School	15,569.37	37,449.33	29,201.22	23,817.48
Christa McAuliffe Elementary School	35,046.41	34,163.30	33,964.65	35,245.06
Minnieville Elementary School	10,811.78	33,565.74	40,812.96	3,564.56
Montclair Elementary School	16,942.22	69,932.84	77,020.97	9,854.09
Mountain View Elementary School	8,727.22	39,364.25	38,657.98	9,433.49
Mullen Elementary School	20,490.45	28,622.12	29,290.40	19,822.17
Neabsco Elementary School	5,543.99	38,943.67	41,128.99	3,358.67

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005 (continued)

Name of School	Cash Balance July 1, 2004	Receipts	Disburse- ments	Cash Balance June 30, 2005
New Directions Alternative School	\$ -	\$ 8,731.17	\$ 2,421.20	\$ 6,309.97
New Dominion Alternative School	5,396.11	150.02	5,279.80	266.33
Nokesville Elementary School	25,611.66	94,617.46	65,160.19	55,068.93
Occoquan Elementary School	10,409.58	26,843.44	30,009.07	7,243.95
Old Bridge Elementary School	13,703.95	38,854.42	33,806.79	18,751.58
Osborn Park Senior High School	271,785.64	664,149.29	768,179.48	167,755.45
Pace West School	4,405.24	3,955.00	5,907.76	2,452.48
Parkside Middle School	70,058.85	163,894.71	141,250.99	92,702.57
John F. Pattie, Sr. Elementary School	30,493.12	57,460.42	54,833.38	33,120.16
Penn Elementary School	31,712.76	82,163.04	87,976.43	25,899.37
Pennington Traditional School	36,929.75	79,232.75	77,840.73	38,321.77
Potomac Senior High School	170,127.43	460,869.75	470,444.50	160,552.68
Potomac View Elementary School	7,707.50	20,295.60	18,486.83	9,516.27
Mary Porter Traditional School	-	82,080.11	56,245.61	25,834.50
Rippon Middle School	82,064.82	177,997.56	181,653.76	78,408.62
River Oaks Elementary School	28,961.49	24,818.09	23,206.36	30,573.22
Rockledge Elementary School	17,496.03	61,605.96	49,276.80	29,825.19
Herbert J. Saunders Middle School	79,995.76	247,442.98	236,414.96	91,023.78
Signal Hill Elementary School	34,955.07	38,898.40	45,877.20	27,976.27
Sinclair Elementary School	9,494.12	26,686.99	20,306.34	15,874.77
Springwoods Elementary School	6,663.56	43,629.58	46,487.30	3,805.84
Stonewall Jackson High School	384,604.96	495,679.39	495,497.46	384,786.89
Stonewall Middle School	57,804.92	148,457.86	152,120.52	54,142.26
Sudley Elementary School	22,214.12	26,844.08	21,071.33	27,986.87
Swans Creek Elementary School	19,640.03	58,147.74	55,682.04	22,105.73
Triangle Elementary School	18,845.81	13,357.84	13,115.11	19,088.54
Tyler Elementary School	9,166.02	28,805.72	32,355.91	5,615.83
Vaughan Elementary School	11,023.66	43,331.55	46,956.25	7,398.96
West Gate Elementary School	12,955.17	15,384.98	14,345.02	13,995.13
Westridge Elementary School	34,014.17	37,413.70	45,124.41	26,303.46
Mary Williams Elementary School	-	22,518.24	16,598.80	5,919.44
Woodbine Preschool	20,787.65	5,103.92	5,257.86	20,633.71
Woodbridge Middle School	134,392.08	167,779.90	199,271.92	102,900.06
Woodbridge Senior High School	192,284.71	639,723.83	587,559.20	244,449.34
Yorkshire Elementary School	26,353.23	21,514.99	13,465.19	34,403.03
Totals	\$ 4,306,156.43	\$ 10,243,336.91	\$ 9,879,230.67	\$ 4,670,262.67

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, 2005

NOTE 1—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 amounts are not reflected, and this statement does 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:

All cash of the school activity funds is maintained in accounts collateralized in accordance with the Virginia Security of Public Deposits Act (a multiple financial institution collateral pool), Section 2.2-4400 et. seq. of the Code of Virginia or covered by federal depository insurance. Under the act, banks holding public deposits in excess of the amounts insured by FDIC must pledge collateral in the amount of 50% of excess deposits to a collateral pool in the name of the State Treasury Board. Savings and Loan institutions are required to collateralize 100% of deposits in excess of FDIC limits. Deposits covered by the Act are considered insured since the Treasury Board is authorized to make additional assessments.

Schools in the County of Prince William, 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 County authorizes the Principal 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 County does not permit the principal to maintain any other types of investments.

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 County had no schools exposed to custodial credit risk at June 30, 2005.

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

Robinson, Farmer, Cox Associates

Verona, Virginia
August 17, 2005

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 6,431.76	\$ 38,641.56	\$ 41,264.60	\$ 7,352.55	\$ 2,636.67	\$ 8,524.60
Fund Raisers	12,723.86	84,118.21	81,674.09	-	4,215.61	10,952.37
School Operating	4,354.20	3,332.64	7,079.98	312.11	104.80	814.17
Clearing	4,185.11	15,116.18	11,505.32	-	475.13	7,320.84
Faculty	1,136.59	3,125.22	2,999.56	378.87	611.32	1,029.80
School Total	\$ <u>28,831.52</u>	\$ <u>144,333.81</u>	\$ <u>144,523.55</u>	\$ <u>8,043.53</u>	\$ <u>8,043.53</u>	\$ <u>28,641.78</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Interest Checking \$ 28,641.78

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANN LUDWIG SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Major Activity	\$ 982.27	\$ 76.00	\$ 1,953.60	\$ 1,768.50	\$ 7.60	\$ 865.57
School Operating	12,820.86	2,974.91	3,688.94	3,350.00	5,118.50	10,338.33
Clearing	(58.19)	988.85	872.22	284.22	284.22	58.44
Faculty	802.04	532.59	430.13	7.60	-	912.10
School Total	<u>\$ 14,546.98</u>	<u>\$ 4,572.35</u>	<u>\$ 6,944.89</u>	<u>\$ 5,410.32</u>	<u>\$ 5,410.32</u>	<u>\$ 12,174.44</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 12,174.44

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2004			In	Out	Balance June 30, 2005
Clubs/Organizations	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Instructional	175.94	15,755.49	14,200.73	0.00	0.00	1,730.70
Major Activity	4,703.66	21,749.28	16,623.87	0.00	0.00	9,829.07
School Operating	10,340.43	1,271.13	2,425.34	0.00	0.00	9,186.22
Clearing	(0.00)	1,177.07	630.68	0.00	0.00	546.39
Faculty	530.03	2,007.61	2,191.24	0.00	0.00	346.40
School Total	\$ <u>15,750.06</u>	\$ <u>41,960.58</u>	\$ <u>36,071.86</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>21,638.78</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 19,116.39
--Money Market	2,522.39
Total cash	\$ <u>21,638.78</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Clubs/Organizations	\$ 303.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 303.04
Instructional	5,851.59	16,133.72	29,682.56	13,792.30	18.00	6,077.05
Major Activity	8,559.94	26,224.28	18,743.54	0.00	15,583.30	457.38
School Operating	2,545.83	6.50	2,669.50	237.50	0.00	120.33
Clearing	753.37	4,571.55	4,831.58	0.00	37.50	455.84
Faculty	230.54	536.42	2,126.83	2,259.00	650.00	249.13
School Total	\$ <u>18,244.31</u>	\$ <u>47,472.47</u>	\$ <u>58,054.01</u>	\$ <u>16,288.80</u>	\$ <u>16,288.80</u>	\$ <u>7,662.77</u> *

* Represented by cash on demand with:

Suntrust Bank
--Checking

\$ 7,662.77

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ -	\$ 39,871.84	\$ 24,652.92	\$ 3,056.28	\$ 9,685.36	\$ 8,589.84
Instructional	-	10,592.85	9,517.14	2,071.24	2,038.74	1,108.21
Fund raisers	-	255,401.54	207,239.76	17,309.15	27,103.41	38,367.52
School Operating	-	26,739.01	11,931.90	11,613.90	1,539.84	24,881.17
Clearing	-	82,554.52	63,700.09	11,352.22	10,031.25	20,175.40
Faculty	-	4,159.82	3,738.91	5,311.81	316.00	5,416.72
School Total	\$ -	\$ 419,319.58	\$ 320,780.72	\$ 50,714.60	\$ 50,714.60	\$ 98,538.86 *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 33,451.68
--Money Market Savings	65,087.18
Total cash	\$ 98,538.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BEL-AIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 499.04	\$ 3,831.50	\$ 4,485.49	\$ 475.84	\$ -	\$ 320.89
Instructional	3,024.61	4,553.55	11,638.85	8,070.43	751.86	3,257.88
Major Activity	138.71	13,428.88	5,472.19	3,354.55	11,122.25	327.70
School Operating	2,222.32	467.00	1,771.06	1,506.10	2,123.33	301.03
Clearing	736.51	1,316.86	1,241.05	98.00	19.72	890.60
Faculty	863.36	1,680.20	2,699.40	1,242.44	730.20	356.40
School Total	\$ <u>7,484.55</u>	\$ <u>25,277.99</u>	\$ <u>27,308.04</u>	\$ <u>14,747.36</u>	\$ <u>14,747.36</u>	\$ <u>5,454.50</u> *

* Represented by cash on demand with:

BB & T

--Checking

\$ 5,454.50

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disbursements	Inner Account		Cash
	Balance July 1, 2004			Transfers	In	Out
Instructional	\$ 2,317.50	\$ 4,100.60	\$ 9,633.44	\$ 7,098.25	\$ -	\$ 3,882.91
Major Activity	20,975.85	16,172.12	21,268.76	-	10,435.37	5,443.84
School Operating	786.27	1,514.09	5,213.45	3,325.29	-	412.20
Clearing	69.56	1,123.32	940.57	11.83	-	264.14
Faculty	490.35	1,886.34	2,233.85	-	-	142.84
School Total	<u>\$ 24,639.53</u>	<u>\$ 24,796.47</u>	<u>\$ 39,290.07</u>	<u>\$ 10,435.37</u>	<u>\$ 10,435.37</u>	<u>\$ 10,145.93</u> *

* Represented by cash on demand with:

Wachovia Bank	
--Business Checking	<u>\$ 10,145.93</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 6,438.08	\$ 18,382.75	\$ 18,164.47	\$ -	\$ -	\$ 6,656.36
Major Activity	23,254.50	38,717.89	34,488.99	29.41	-	27,512.81
School Operating	590.46	156.18	613.43	-	529.41	(396.20)
Clearing	1,049.57	2,667.29	2,077.14	500.00	-	2,139.72
Faculty	610.03	2,519.46	2,661.14	-	-	468.35
School Total	<u>\$ 31,942.64</u>	<u>\$ 62,443.57</u>	<u>\$ 58,005.17</u>	<u>\$ 529.41</u>	<u>\$ 529.41</u>	<u>\$ 36,381.04</u> *

* Represented by cash on demand with:

SunTrust Bank

--Business Interest Checking

\$ 36,381.04

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Organizational	\$ 19,242.69	\$ 48,585.10	\$ 43,544.02	\$ 1,256.75	\$ 2,041.33	\$ 23,499.19
Instructional	12,551.64	65,324.29	87,142.49	42,625.78	8,062.05	25,297.17
Major Activity	44,877.75	170,566.21	151,917.54	31,978.95	73,186.23	22,319.14
School Operating	7,008.23	6,054.84	11,990.70	39,123.70	34,822.40	5,373.67
Clearing	6,117.56	11,888.77	20,327.74	6,146.17	2,833.45	991.31
Faculty	1,096.93	8,457.45	6,766.09	2,386.56	2,572.45	2,602.40
School Total	<u>\$ 90,894.80</u>	<u>\$ 310,876.66</u>	<u>\$ 321,688.58</u>	<u>\$ 123,517.91</u>	<u>\$ 123,517.91</u>	<u>\$ 80,082.88</u> *

* Represented by cash on demand with:

BB&T Bank
Checking

\$ 80,082.88

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Organizational	\$ 2,562.09	\$ 6,381.44	\$ 5,075.36	\$ 2,196.20	\$ 1,497.20	\$ 4,567.17
Instructional	16,566.37	18,063.75	35,608.52	18,802.62	6,547.38	11,276.84
Major Activity	93,518.56	110,415.33	75,354.61	7,678.81	37,133.49	99,124.60
School Operating	45,573.35	973.78	7,280.19	21,219.33	3,000.00	57,486.27
Clearing	448.80	22,725.22	21,417.88	160.00	1,878.89	37.25
Faculty	3,918.10	2,536.08	2,330.48	1,386.58	1,386.58	4,123.70
School Total	<u>\$ 162,587.27</u>	<u>\$ 161,095.60</u>	<u>\$ 147,067.04</u>	<u>\$ 51,443.54</u>	<u>\$ 51,443.54</u>	<u>\$ 176,615.83</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 77,715.52
--Savings	98,900.31
	<u>176,615.83</u>
Total cash	<u>\$ 176,615.83</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, 2005

Functions	Cash Balance July, 1 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 35,947.22	\$ 77,033.50	\$ 72,868.78	\$ 10,394.61	\$ 1,317.00	\$ 49,189.55
Instructional	13,311.28	66,701.07	68,298.26	1,457.88	1,646.46	11,525.51
Major Activity	140,183.30	396,423.40	317,385.37	18,037.77	74,468.64	162,790.46
School Operating	33,359.68	31,770.33	29,367.86	4,229.10	4,305.72	35,685.53
Clearing	3,356.47	46,681.79	95,197.93	47,658.46	-	2,498.79
Faculty	4,858.28	6,467.06	5,150.17	-	40.00	6,135.17
School Total	\$ <u>231,016.23</u>	\$ <u>625,077.15</u>	\$ <u>588,268.37</u>	\$ <u>81,777.82</u>	\$ <u>81,777.82</u>	\$ <u>267,825.01</u> *

* Represented by cash on demand with:

Patriot Bank	
--Checking	\$ 28,694.03
--Money Market	239,130.98
	<u>267,825.01</u>
Total cash	\$ <u>267,825.01</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 35.38	\$ 110.00	\$ 79.64	\$ 24.64	\$ 35.38	\$ 55.00
Instructional	2,062.00	28,068.54	38,226.91	12,510.14	3,599.52	814.25
Major Activity	6,433.83	25,039.37	15,046.24	1,033.55	12,399.25	5,061.26
School Operating	6,464.97	7,620.05	16,206.58	11,408.35	5,707.93	3,578.86
Clearing	2,112.48	13,954.40	11,932.29	297.72	3,532.32	899.99
Faculty	24.88	1,933.35	1,787.64	359.40	359.40	170.59
School Total	<u>\$ 17,133.54</u>	<u>\$ 76,725.71</u>	<u>\$ 83,279.30</u>	<u>\$ 25,633.80</u>	<u>\$ 25,633.80</u>	<u>\$ 10,579.95</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 10,579.95

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, 2005

Functions	Cash Balance July, 1 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 1,945.80	\$ 8,080.85	\$ 10,608.52	\$ 1,895.42	\$ -	\$ 1,313.55
Instructional	2,666.48	29,811.81	31,742.27	8,044.22	2,866.41	5,913.83
Major Activity	24,243.79	165,734.23	144,029.07	18,084.34	26,797.70	37,235.59
School Operating	238.60	774.00	4,262.07	7,998.42	170.32	4,578.63
Clearing	5,535.97	38,630.73	38,329.20	85.00	6,272.97	(350.47)
Faculty	222.38	3,618.26	3,723.31	-	-	117.33
School Total	<u>\$ 34,853.02</u>	<u>\$ 246,649.88</u>	<u>\$ 232,694.44</u>	<u>\$ 36,107.40</u>	<u>\$ 36,107.40</u>	<u>\$ 48,808.46 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 48,808.46

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 3,186.13	\$ 60,243.46	\$ 59,831.01	\$ 7,002.63	\$ 709.82	\$ 9,891.39
Major Activity	5,937.06	28,337.15	14,372.10	50.00	9,342.81	10,609.30
School Operating	1,060.71	1,428.95	3,026.70	3,151.00	151.00	2,462.96
Clearing	365.19	2,915.58	3,361.77	0.00	0.00	(81.00)
Faculty	1,088.98	3,199.38	3,337.64	784.83	784.83	950.72
School Total	\$ <u>11,638.07</u>	\$ <u>96,124.52</u>	\$ <u>83,929.22</u>	\$ <u>10,988.46</u>	\$ <u>10,988.46</u>	\$ <u>23,833.37</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 23,833.37

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 10,429.97	\$ 17,788.57	\$ 24,622.73	\$ -	\$ -	\$ 3,595.81
Major Activity	9,466.12	7,114.42	7,733.99	190.22	1,124.35	7,912.42
School Operating	7,959.50	13,709.23	16,868.39	934.13	-	5,734.47
Clearing	23.05	1,162.65	1,055.25	-	-	130.45
Faculty	5,311.59	3,055.87	3,169.97	225.00	225.00	5,197.49
School Total	\$ <u>33,190.23</u>	\$ <u>42,830.74</u>	\$ <u>53,450.33</u>	\$ <u>1,349.35</u>	\$ <u>1,349.35</u>	\$ <u>22,570.64</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 22,570.64

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 7,882.90	\$ 15,252.55	\$ 18,012.32	\$ 3,421.34	\$ 1,921.34	\$ 6,623.13
Major Activity	2,907.78	13,602.38	10,297.28	105.26	2,665.48	3,652.66
School Operating	12,347.92	5,951.00	9,681.45	1,558.00	634.26	9,541.21
Clearing	88.33	414.72	75.20	29.00	58.00	398.85
Faculty	(10.64)	1,384.39	1,351.16	165.48	-	188.07
School Total	\$ <u>23,216.29</u>	\$ <u>36,605.04</u>	\$ <u>39,417.41</u>	\$ <u>5,279.08</u>	\$ <u>5,279.08</u>	\$ <u>20,403.92</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 20,403.92

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 1,388.52	\$ 3,748.67	\$ 3,193.27	\$ 11.00	\$ -	\$ 1,954.92
Major Activity	6,702.24	8,824.96	7,544.76	838.16	2,409.07	6,411.53
School Operating	4,204.54	700.00	3,193.79	1,570.91	-	3,281.66
Clearing	149.60	772.88	835.58	-	11.00	75.90
Faculty	2,167.64	2,108.13	3,579.02	60.00	60.00	696.75
School Total	<u>\$ 14,612.54</u>	<u>\$ 16,154.64</u>	<u>\$ 18,346.42</u>	<u>\$ 2,480.07</u>	<u>\$ 2,480.07</u>	<u>\$ 12,420.76</u> *

* Represented by cash on demand with:

Bank of America
--Business Checking

\$ 12,420.76

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 0.00	\$ 5,460.20	\$ 5,511.61	\$ 2,653.16	\$ 11.00	\$ 2,590.75
Fund Raisers	0.00	12,160.03	4,521.37	0.00	5,958.84	1,679.82
School Operating	0.00	1,804.25	4,178.15	4,178.15	0.00	1,804.25
Clearing	0.00	727.91	436.22	0.00	0.00	291.69
Faculty	0.00	3,062.72	958.38	0.00	861.47	1,242.87
School Total	\$ <u>0.00</u>	\$ <u>23,215.11</u>	\$ <u>15,605.73</u>	\$ <u>6,831.31</u>	\$ <u>6,831.31</u>	\$ <u>7,609.38</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 7,609.38

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 5,302.42	\$ 4,243.49	\$ 5,434.27	\$ 195.88	\$ -	\$ 4,307.52
Major Activity	6,305.26	30,537.13	29,763.61	-	2,628.46	4,450.32
School Operating	815.41	550.58	1,630.03	2,878.10	445.52	2,168.54
Clearing	452.06	1,132.55	1,551.71	-	-	32.90
Faculty	867.54	4,142.77	3,948.03	452.24	452.24	1,062.28
School Total	\$ <u>13,742.69</u>	\$ <u>40,606.52</u>	\$ <u>42,327.65</u>	\$ <u>3,526.22</u>	\$ <u>3,526.22</u>	\$ <u>12,021.56</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 12,021.56

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 2,270.68	\$ 13,445.64	\$ 12,267.07	\$ 151.50	\$ -	\$ 3,600.75
Major Activity	405.75	5,548.83	3,807.82	-	1,747.52	399.24
School Operating	2,125.64	2,407.50	4,399.96	1,747.52	212.50	1,668.20
Clearing	(77.44)	4,840.36	5,127.83	61.00	-	(303.91)
Faculty	109.42	1,160.32	995.52	-	-	274.22
School Total	\$ <u>4,834.05</u>	\$ <u>27,402.65</u>	\$ <u>26,598.20</u>	\$ <u>1,960.02</u>	\$ <u>1,960.02</u>	\$ <u>5,638.50</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 5,638.50

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 38,771.64	\$ 191,124.69	\$ 173,781.40	\$ 19,709.48	\$ 20,777.86	\$ 55,046.55
Instructional	15,038.21	42,034.71	34,742.26	5,703.23	5,587.23	22,446.66
Major Activity	55,922.01	245,886.36	222,249.89	123,147.25	126,764.45	75,941.28
School Operating	39,777.33	9,763.94	32,100.47	24,959.37	564.57	41,835.60
Clearing	23,648.52	141,955.76	131,803.41	9.25	10,350.00	23,460.12
Faculty	19,447.04	27,595.31	7,244.99	12,833.50	22,317.97	30,312.89
School Total	<u>\$ 192,604.75</u>	<u>\$ 658,360.77</u>	<u>\$ 601,922.42</u>	<u>\$ 186,362.08</u>	<u>\$ 186,362.08</u>	<u>\$ 249,043.10</u> *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 247,242.88
--Certificate of Deposit	1,800.22
	<u>\$ 249,043.10</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FRED M. LYNN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 4,907.48	\$ 11,471.62	\$ 14,514.99	\$ 388.81	\$ 360.81	\$ 1,892.11
Instructional	18,967.86	22,049.40	21,937.57	654.50	654.50	19,079.69
Major Activity	32,959.50	60,379.00	68,685.47	-	812.16	23,840.87
School Operating	3,996.05	18,657.97	17,188.08	784.16	-	6,250.10
Clearing	(356.13)	9,114.62	8,694.16	-	-	64.33
Faculty	654.28	5,118.17	5,480.26	47.95	47.95	292.19
School Total	<u>\$ 61,129.04</u>	<u>\$ 126,790.78</u>	<u>\$ 136,500.53</u>	<u>\$ 1,875.42</u>	<u>\$ 1,875.42</u>	<u>\$ 51,419.29</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 51,419.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ -	\$ 32,987.95	\$ 19,816.93	\$ -	\$ -	\$ 13,171.02
Instructional	-	27,896.91	21,237.85	1,098.21	1,098.21	6,659.06
Fund raisers	-	98,487.94	82,052.50	32,320.28	19,100.28	29,655.44
School Operating	-	19,166.25	2,473.97	-	16,570.00	122.28
Clearing	-	63,581.68	64,503.80	3,350.00	-	2,427.88
Faculty	-	914.60	440.00	-	-	474.60
School Total	\$ -	\$ 243,035.33	\$ 190,525.05	\$ 36,768.49	\$ 36,768.49	\$ 52,510.28 *

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 52,510.28

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 35,886.51	\$ 106,642.95	\$ 105,828.00	\$ 5,947.56	\$ 7,938.22	\$ 34,710.80
Instructional	50,065.48	70,903.10	57,945.10	7,635.24	20,979.48	49,679.24
Major Activity	146,030.29	159,422.56	156,751.05	27,905.36	42,113.27	134,493.89
School Operating	42,230.98	12,859.10	13,227.42	8,621.48	4,091.87	46,392.27
Clearing	(77,348.21)	121,202.97	119,254.15	70,582.67	45,569.47	(50,386.19)
Faculty	9,146.36	11,693.14	10,610.04	8,353.06	8,353.06	10,229.46
School Total	\$ <u>206,011.41</u>	\$ <u>482,723.82</u>	\$ <u>463,615.76</u>	\$ <u>129,045.37</u>	\$ <u>129,045.37</u>	\$ <u>225,119.47</u> *

* Represented by cash on demand with:

BB&T Bank		
--Money Market Checking		\$ 20,775.63
--Money Market Savings		204,343.84
Total cash		\$ <u>225,119.47</u>

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 5,562.58	\$ 4,655.31	\$ 4,699.40	\$ 8.00	\$ 8.00	\$ 5,518.49
Instructional	12,554.71	18,221.95	44,771.93	29,029.78	2,094.57	12,939.94
Major Activity	71,328.79	112,089.39	82,699.46	3,467.77	52,964.13	51,222.36
School Operating	129,229.04	3,264.20	3,214.07	50,893.12	29,050.95	151,121.34
Clearing	1,023.90	16,056.65	15,649.50	1,222.14	1,419.75	1,233.44
Faculty	481.75	3,215.25	4,296.85	1,268.71	352.12	316.74
School Total	<u>\$ 220,180.77</u>	<u>\$ 157,502.75</u>	<u>\$ 155,331.21</u>	<u>\$ 85,889.52</u>	<u>\$ 85,889.52</u>	<u>\$ 222,352.31</u> *

* Represented by cash on demand with:

BB&T Bank		
--Checking		\$ 24,160.08
--Money Market		198,192.23
Total cash		<u>\$ 222,352.31</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 4,247.31	\$ 9,195.91	\$ 8,250.77	\$ 2,381.29	\$ 142.00	\$ 7,431.74
Instructional	11,934.09	39,151.42	51,096.21	17,250.77	3,608.93	13,631.14
Major Activity	32,907.92	126,145.27	98,382.42	9,141.98	32,123.54	37,689.21
School Operating	4,472.16	2,273.84	7,874.56	6,735.85	22.00	5,585.29
Clearing	1,428.05	11,588.52	8,117.00	827.83	441.25	5,286.15
Faculty	1,053.44	5,420.69	4,389.78	2,520.69	2,520.69	2,084.35
School Total	\$ <u>56,042.97</u>	\$ <u>193,775.65</u>	\$ <u>178,110.74</u>	\$ <u>38,858.41</u>	\$ <u>38,858.41</u>	\$ <u>71,707.88</u> *

* Represented by cash on demand with:

United Bank	
--Checking	\$ <u>71,707.88</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 871.17	\$ 13,582.50	\$ 13,463.48	\$ 13,001.03	\$ 13,001.03	\$ 990.19
Major Activity	16,946.87	33,031.98	31,394.05	71.25	1,571.25	17,084.80
School Operating	1,872.76	1,089.95	2,989.09	1,500.00	-	1,473.62
Clearing	99.91	1,041.51	1,100.89	-	-	40.53
Faculty	543.36	977.30	1,251.68	-	-	268.98
School Total	\$ <u>20,334.07</u>	\$ <u>49,723.24</u>	\$ <u>50,199.19</u>	\$ <u>14,572.28</u>	\$ <u>14,572.28</u>	\$ <u>19,858.12</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 19,858.12

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 36,012.75	\$ 164,837.67	\$ 137,864.89	\$ 5,652.73	\$ 13,363.61	\$ 55,274.65
Instructional	61,038.01	119,056.04	106,215.96	5,180.67	11,571.40	67,487.36
Major Activity	131,145.15	317,737.02	263,502.19	16,908.40	30,272.92	172,015.46
School Operating	65,448.74	10,950.79	13,136.94	23,488.20	11,699.71	75,051.08
Clearing	29,218.02	176,621.97	210,914.48	32,303.32	15,657.49	11,571.34
Faculty	3,157.32	9,006.66	6,327.69	856.87	1,825.06	4,868.10
School Total	<u>\$ 326,019.99</u>	<u>\$ 798,210.15</u>	<u>\$ 737,962.15</u>	<u>\$ 84,390.19</u>	<u>\$ 84,390.19</u>	<u>\$ 386,267.99</u> *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 40,703.24
--Money Market	345,564.75
	<u>386,267.99</u>
Total cash	<u>\$ 386,267.99</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 16,983.33	\$ 18,622.00	\$ 22,488.24	\$ -	\$ -	\$ 13,117.09
Major Activity	64.84	283.50	-	-	-	348.34
Operating	11.30	15,493.40	8,356.08	10.60	10.60	7,148.62
Clearing	(69.75)	33.60	33.60	-	-	(69.75)
Faculty	-	300.00	160.23	-	-	139.77
Other	938.12	1,468.00	988.75	-	-	1,417.37
School Total	\$ <u>17,927.84</u>	\$ <u>36,200.50</u>	\$ <u>32,026.90</u>	\$ <u>10.60</u>	\$ <u>10.60</u>	\$ <u>22,101.44</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking

\$ 22,101.44

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 2,673.25	\$ 13,060.68	\$ 11,955.53	\$ 409.74	\$ 409.74	\$ 3,778.40
Major Activity	6,334.37	6,490.79	8,102.38	649.91	2,087.59	3,285.10
School Operating	1,624.46	7,165.54	9,384.05	3,697.06	1,500.62	1,602.39
Clearing	(394.41)	3,233.21	3,412.94	(150.00)	471.76	(1,195.90)
Faculty	751.05	3,995.28	3,940.11	259.27	396.27	669.22
School Total	\$ <u>10,988.72</u>	\$ <u>33,945.50</u>	\$ <u>36,795.01</u>	\$ <u>4,865.98</u>	\$ <u>4,865.98</u>	\$ <u>8,139.21</u> *

* Represented by cash on demand with:

Wachovia National Bank
--Checking-General

\$ 8,139.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 14.30	\$ 738.00	\$ 1,781.36	\$ 1,052.96	\$ -	\$ 23.90
Major Activity	12,521.55	6,371.60	4,697.33	285.98	4,132.46	10,349.34
School Operating	537.57	422.50	5,446.74	6,532.89	789.48	1,256.74
Clearing	97.74	4,203.75	789.41	-	2,380.00	1,132.08
Faculty	1,303.52	1,084.36	1,111.38	367.95	937.84	706.61
School Total	<u>\$ 14,474.68</u>	<u>\$ 12,820.21</u>	<u>\$ 13,826.22</u>	<u>\$ 8,239.78</u>	<u>\$ 8,239.78</u>	<u>\$ 13,468.67</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 13,468.67

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, 2005

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2004			Transfers	In	Out
Instructional	\$ (275.50)	\$ 5,487.50	\$ 5,727.68	\$ 363.68	\$ (152.00)	\$ (0.00)
Pictures	3,813.47	8,056.11	5,419.81	(124.00)	314.35	6,011.42
School Operating	7,389.44	223.06	2,991.64	50.00	127.33	4,543.53
Clearing	102.73	1,935.01	1,917.65	-	-	120.09
Faculty	2,267.40	5,330.16	5,386.48	100.00	100.00	2,211.08
School Total	\$ <u>13,297.54</u>	\$ <u>21,031.84</u>	\$ <u>21,443.26</u>	\$ <u>389.68</u>	\$ <u>389.68</u>	\$ <u>12,886.12</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 12,886.12

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ -	\$ 9.83
Instructional	16,879.86	15,755.85	23,564.51	46.37	46.37	9,071.20
Major Activity	48,456.42	27,795.05	32,727.24	-	-	43,524.23
School Operating	4,329.75	434.02	193.85	50.00	2,641.92	1,978.00
Clearing	3,338.41	1,367.14	4,235.40	-	-	470.15
Faculty	497.72	413.24	3,502.88	3,502.88	910.96	-
School Total	<u>\$ 73,511.99</u>	<u>\$ 45,765.30</u>	<u>\$ 64,223.88</u>	<u>\$ 3,599.25</u>	<u>\$ 3,599.25</u>	<u>\$ 55,053.41</u> *

* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 1,837.23
--Savings	53,216.18
	<u>55,053.41</u>
Total cash	<u>\$ 55,053.41</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 17,967.41	\$ 45,449.61	\$ 45,907.44	\$ 4,179.17	\$ 4,480.38	\$ 17,208.37
Instructional	18,728.21	23,579.85	33,549.96	20,267.21	5,027.83	23,997.48
Major Activity	30,130.36	124,229.38	91,082.72	5,588.11	10,943.14	57,921.99
Operating	60,794.37	3,974.29	6,567.87	4,164.56	14,187.51	48,177.84
Clearing	1,039.10	11,616.03	10,854.50	1,324.85	1,408.50	1,716.98
Faculty	1,225.45	725.18	771.33	581.92	58.46	1,702.76
School Total	<u>\$ 129,884.90</u>	<u>\$ 209,574.34</u>	<u>\$ 188,733.82</u>	<u>\$ 36,105.82</u>	<u>\$ 36,105.82</u>	<u>\$ 150,725.42 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 47,861.64
--Money Market	102,863.78
	<u>150,725.42</u>
Total cash	<u>\$ 150,725.42</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 191.51	\$ 2,535.37	\$ 2,265.03	\$ 18.00	\$ 479.85	\$ -
Instructional	3,280.21	12,811.00	13,050.26	765.55	765.55	3,040.95
Major Activity	8,993.75	28,222.63	24,546.89	-	-	12,669.49
School Operating	4,569.99	17,479.85	12,215.62	224.85	200.85	9,858.22
Clearing	983.37	6,397.03	4,556.07	-	24.00	2,800.33
Faculty	133.56	1,584.87	1,780.85	469.85	8.00	399.43
School Total	<u>\$ 18,152.39</u>	<u>\$ 69,030.75</u>	<u>\$ 58,414.72</u>	<u>\$ 1,478.25</u>	<u>\$ 1,478.25</u>	<u>\$ 28,768.42</u> *

* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>28,768.42</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 216.09	\$ -	\$ -	\$ -	\$ -	\$ 216.09
Instructional	485.41	9,542.65	9,862.27	345.04	510.70	0.13
Major Activity	3,132.51	14,701.14	11,759.20	123.04	2,283.49	3,914.00
School Operating	1,670.40	3,677.73	6,269.51	2,788.23	76.45	1,790.40
Clearing	689.09	1,301.10	1,259.43	87.90	36.00	782.66
Faculty	264.83	1,833.05	1,176.10	-	437.57	484.21
School Total	<u>\$ 6,458.33</u>	<u>\$ 31,055.67</u>	<u>\$ 30,326.51</u>	<u>\$ 3,344.21</u>	<u>\$ 3,344.21</u>	<u>\$ 7,187.49 *</u>

* Represented by cash on demand with:

Suntrust Bank
--Business Checking

\$ 7,187.49

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 12,588.89	\$ 16,547.45	\$ 22,582.81	\$ 12,807.99	\$ 525.25	\$ 18,836.27
Major Activity	19,557.08	51,709.56	43,803.94	4,033.19	14,754.08	16,741.81
Operating	26,152.66	-	17,974.82	644.46	2,055.18	6,767.12
Clearing	169.75	2,435.39	2,367.69	-	103.13	134.32
Faculty	453.59	2,957.80	2,971.94	1,630.85	1,678.85	391.45
School Total	<u>\$ 58,921.97</u>	<u>\$ 73,650.20</u>	<u>\$ 89,701.20</u>	<u>\$ 19,116.49</u>	<u>\$ 19,116.49</u>	<u>\$ 42,870.97</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 42,870.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 1,330.90	\$ 10,453.38	\$ 7,657.23	\$ 2,869.24	\$ 607.07	\$ 6,389.22
Instructional	28,725.98	107,559.43	106,667.34	35,031.78	28,634.48	36,015.37
Major Activity	102,891.81	106,176.83	78,026.41	11,131.45	17,277.58	124,896.10
Operating	3,633.28	3,375.55	3,053.18	2,855.32	955.90	5,855.07
Clearing	(2,465.45)	28,612.22	21,800.40	1,884.16	6,296.92	(66.39)
Faculty	581.34	4,273.74	3,676.42	2,479.64	2,479.64	1,178.66
School Total	\$ <u>134,697.86</u>	\$ <u>260,451.15</u>	\$ <u>220,880.98</u>	\$ <u>56,251.59</u>	\$ <u>56,251.59</u>	\$ <u>174,268.03</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 174,268.03

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 241.35	\$ 4,643.66	\$ 6,054.92	\$ 2,289.61	\$ 557.35	\$ 562.35
Major Activity	10,006.00	13,129.06	12,239.63	1,650.02	1,900.50	10,644.95
School Operating	1,179.31	13,126.65	3,961.25	4,100.81	3,076.28	11,369.24
Clearing	3,612.94	4,585.87	5,538.00	-	2,660.81	-
Faculty	529.77	1,964.09	1,407.42	154.50	-	1,240.94
School Total	<u>\$ 15,569.37</u>	<u>\$ 37,449.33</u>	<u>\$ 29,201.22</u>	<u>\$ 8,194.94</u>	<u>\$ 8,194.94</u>	<u>\$ 23,817.48</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 23,817.48

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, 2005

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2004			In	Out	Balance June 30, 2005
Instructional	\$ 13,063.83	\$ 17,356.74	\$ 16,658.29	\$ 640.26	\$ 640.26	\$ 13,762.28
Pictures	13,951.37	11,271.12	12,516.91	77.85	4,680.37	8,103.06
School Operating	5,195.05	2,762.77	2,340.19	4,764.41	162.89	10,219.15
Clearing	2,097.80	1,377.48	1,168.84	1.00	-	2,307.44
Faculty	738.36	1,395.19	1,280.42	-	-	853.13
School Total	<u>\$ 35,046.41</u>	<u>\$ 34,163.30</u>	<u>\$ 33,964.65</u>	<u>\$ 5,483.52</u>	<u>\$ 5,483.52</u>	<u>\$ 35,245.06</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 35,245.06

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 58.15	\$ -	\$ -	\$ -	\$ 58.15	\$ -
Instructional	1,411.10	11,115.50	16,636.71	5,402.95	782.19	510.65
Major Activity	9,495.18	16,914.05	17,701.30	300.00	6,675.02	2,332.91
Operating	391.73	411.59	1,851.25	1,896.18	368.77	479.48
Clearing	(1,249.59)	2,469.16	1,504.57	315.00	30.00	-
Faculty	705.21	2,655.44	3,119.13	1,011.82	1,011.82	241.52
School Total	<u>\$ 10,811.78</u>	<u>\$ 33,565.74</u>	<u>\$ 40,812.96</u>	<u>\$ 8,925.95</u>	<u>\$ 8,925.95</u>	<u>\$ 3,564.56 *</u>

* Represented by cash on demand with:

SunTrust

--Business Checking

\$ 3,564.56

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2004			Transfers	Out	Balance June 30, 2005
				In		
Instructional	\$ 1,090.64	\$ 29,582.37	\$ 30,344.25	\$ 976.25	\$ 671.53	\$ 633.48
Major Activity	13,457.18	33,373.16	37,672.57	326.36	951.55	8,532.58
School Operating	2,146.15	3,409.57	5,624.09	205.80	-	137.43
Clearing	208.31	973.64	1,119.15	164.55	60.00	167.35
Faculty	39.94	2,594.10	2,260.91	10.12	-	383.25
School Total	\$ <u>16,942.22</u>	\$ <u>69,932.84</u>	\$ <u>77,020.97</u>	\$ <u>1,683.08</u>	\$ <u>1,683.08</u>	\$ <u>9,854.09</u> *

* Represented by cash on demand with:

Suntrust Bank
--Checking

\$ 9,854.09

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 5,582.71	\$ 4,732.03	\$ 16,792.97	\$ 13,866.45	\$ 11.50	\$ 7,376.72
Major Activity	2,980.85	30,608.27	17,483.29	11.50	14,566.45	1,550.88
Operating	51.70	1,582.00	2,099.95	715.00	15.00	233.75
Clearing	47.50	818.46	737.44	0.00	-	128.52
Faculty	64.46	1,623.49	1,544.33	1,623.49	1,623.49	143.62
School Total	\$ <u>8,727.22</u>	\$ <u>39,364.25</u>	\$ <u>38,657.98</u>	\$ <u>16,216.44</u>	\$ <u>16,216.44</u>	\$ <u>9,433.49</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 9,433.49

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 303.89	\$ 9,288.95	\$ 9,292.75	\$ 387.37	\$ 39.00	\$ 648.46
Major Activity	15,284.60	11,101.46	9,322.24	11.04	2,934.62	14,140.24
Operating	5,004.64	987.19	3,899.30	2,624.91	0.00	4,717.44
Clearing	(473.42)	4,254.68	4,308.89	0.00	49.70	(577.33)
Faculty	370.74	2,989.84	2,467.22	1,553.80	1,553.80	893.36
School Total	\$ <u>20,490.45</u>	\$ <u>28,622.12</u>	\$ <u>29,290.40</u>	\$ <u>4,577.12</u>	\$ <u>4,577.12</u>	\$ <u>19,822.17</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 19,822.17

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 5,005.54	\$ 13,135.87	\$ 13,773.69	\$ 2,858.24	\$ 30.00	\$ 7,195.96
Major Activity	2,289.65	18,532.72	15,330.98	-	4,211.52	1,279.87
Operating	2,794.85	4,359.01	8,528.30	1,383.28	-	8.84
Clearing	(4,975.72)	2,500.98	3,242.50	-	-	(5,717.24)
Faculty	429.67	415.09	253.52	348.89	348.89	591.24
School Total	\$ <u>5,543.99</u>	\$ <u>38,943.67</u>	\$ <u>41,128.99</u>	\$ <u>4,590.41</u>	\$ <u>4,590.41</u>	\$ <u>3,358.67</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 3,358.67

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Fund Raising	\$ -	\$ 485.24	\$ -	\$ -	\$ -	\$ 485.24
School Operating	-	8,245.93	2,421.20	-	-	5,824.73
School Total	\$ -	\$ 8,731.17	\$ 2,421.20	\$ -	\$ -	\$ 6,309.97 *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 6,309.97

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, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2004			In	Out	Balance June 30, 2005
Major Activity	\$ 126.20	\$ 45.02	\$ 28.45	\$ -	\$ -	\$ 142.77
School Operating	5,197.53	-	5,194.85	-	-	2.68
Clearing	33.19	-	-	-	-	33.19
Faculty	39.19	105.00	56.50	-	-	87.69
School Total	<u>\$ 5,396.11</u>	<u>\$ 150.02</u>	<u>\$ 5,279.80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266.33</u> *

* Represented by cash on demand with:

Wachovia Bank	
--Business Checking	\$ <u>266.33</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 2,394.85	\$ 7,465.95	\$ 13,492.38	\$ 6,623.11	\$ -	\$ 2,991.53
Major Activity	13,725.83	36,305.76	31,061.03	350.00	3,359.27	15,961.29
School Operating	2,660.77	2,005.09	5,321.87	8,735.80	-	8,079.79
Clearing	5,986.45	41,069.35	7,195.40	110.32	12,459.96	27,510.76
Faculty	843.76	7,771.31	8,089.51	873.75	873.75	525.56
School Total	\$ <u>25,611.66</u>	\$ <u>94,617.46</u>	\$ <u>65,160.19</u>	\$ <u>16,692.98</u>	\$ <u>16,692.98</u>	\$ <u>55,068.93</u> *

* Represented by cash on demand with:

Patriot Bank
--Checking-General

\$ 55,068.93

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2005

Funds	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional Accounts	\$ 1,317.31	\$ 4,891.80	\$ 4,162.53	\$ -	\$ 500.00	\$ 1,546.58
Major Activities	6,942.41	17,646.53	18,411.87	36.00	2,632.56	3,580.51
School Operating	488.18	1,986.26	5,269.00	3,096.56	-	302.00
Clearing Accounts	1,589.46	720.63	760.32	-	-	1,549.77
Faculty	72.22	1,598.22	1,405.35	-	-	265.09
Totals	<u>\$ 10,409.58</u>	<u>\$ 26,843.44</u>	<u>\$ 30,009.07</u>	<u>\$ 3,132.56</u>	<u>\$ 3,132.56</u>	<u>\$ 7,243.95</u> *

* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 7,243.95

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 853.83	\$ 12,715.38	\$ 12,074.45	\$ 377.63	\$ -	\$ 1,872.39
Major Activity	11,512.61	20,887.17	18,817.66	0.00	377.63	13,204.49
Operating	611.76	331.76	270.00	-	331.76	341.76
Clearing	389.77	1,695.10	615.88	331.76	-	1,800.75
Faculty	335.98	3,225.01	2,028.80	15.41	15.41	1,532.19
School Total	\$ <u>13,703.95</u>	\$ <u>38,854.42</u>	\$ <u>33,806.79</u>	\$ <u>724.80</u>	\$ <u>724.80</u>	\$ <u>18,751.58</u> *

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 18,751.58

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 35,226.52	\$ 135,005.20	\$ 141,310.62	\$ 6,561.31	\$ 4,558.35	\$ 30,924.06
Instructional	44,660.24	67,037.29	135,986.70	9,762.60	10,725.67	(25,252.24)
Major Activity	101,537.32	302,744.95	308,593.57	194,639.13	222,625.03	67,702.80
School Operating	73,299.80	21,550.34	51,406.42	34,309.72	3,851.27	73,902.17
Clearing	13,907.24	131,547.35	127,847.30	700.00	2,812.44	15,494.85
Faculty	3,154.52	6,264.16	3,034.87	1,160.16	2,560.16	4,983.81
School Total	<u>\$ 271,785.64</u>	<u>\$ 664,149.29</u>	<u>\$ 768,179.48</u>	<u>\$ 247,132.92</u>	<u>\$ 247,132.92</u>	<u>\$ 167,755.45 *</u>

* Represented by cash on demand with:

BB&T Bank		
--Interest Checking		\$ 139,284.97
--Certificate of Deposit		5,500.00
Wachovia Bank		
--Certificates of Deposit		22,970.48
Total cash		<u>\$ 167,755.45</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PACE WEST SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2004			Transfers	In	Out
Major Activity	\$ 519.68	\$ -	\$ -	\$ -	\$ 89.02	\$ 430.66
Operating	-	-	89.02	89.02	-	-
Clearing	3,885.56	3,955.00	5,818.74	-	-	2,021.82
School Total	<u>\$ 4,405.24</u>	<u>\$ 3,955.00</u>	<u>\$ 5,907.76</u>	<u>\$ 89.02</u>	<u>\$ 89.02</u>	<u>\$ 2,452.48</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking-General \$ 2,452.48

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PARKSIDE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 8,092.28	\$ 30,687.04	\$ 28,861.39	\$ 633.68	\$ -	\$ 10,551.61
Instructional	8,328.93	28,503.28	24,282.47	3,042.76	112.00	15,480.50
Major Activity	45,752.10	86,501.64	64,306.59	10,676.89	28,192.35	50,431.69
Operating	10,772.16	1,697.64	14,945.44	13,537.80	-	11,062.16
Clearing	(7,310.55)	11,806.42	5,240.53	744.66	-	0.00
Faculty	4,423.93	4,698.69	3,614.57	2,035.86	2,367.30	5,176.61
School Total	<u>\$ 70,058.85</u>	<u>\$ 163,894.71</u>	<u>\$ 141,250.99</u>	<u>\$ 30,671.65</u>	<u>\$ 30,671.65</u>	<u>\$ 92,702.57</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 92,702.57

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 605.06	\$ 2,600.14	\$ 3,200.20	\$ -	\$ -	\$ 5.00
Instructional	18,975.61	18,737.22	17,574.62	5,502.49	2,861.31	22,779.39
Major Activity	7,276.14	26,916.40	21,299.33	2,804.81	7,858.64	7,839.38
School Operating	3,170.00	10.83	3,879.78	3,681.28	1,100.00	1,882.33
Clearing	-	3,998.96	3,830.33	160.00	328.63	-
Faculty	466.31	5,196.87	5,049.12	-	-	614.06
School Total	<u>\$ 30,493.12</u>	<u>\$ 57,460.42</u>	<u>\$ 54,833.38</u>	<u>\$ 12,148.58</u>	<u>\$ 12,148.58</u>	<u>\$ 33,120.16 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 33,120.16

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter- Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 1,714.15	\$ 16,346.20	\$ 23,249.10	\$ 7,930.45	\$ 42.00	\$ 2,699.70
Major Activity	12,947.33	33,753.67	31,875.33	-	710.24	14,115.43
School Operating	9,870.44	15,808.37	15,154.88	3,490.54	9,352.75	4,661.72
Clearing	6,911.22	12,716.03	12,732.03	352.35	1,908.00	5,339.57
Faculty	269.62	3,538.77	4,965.09	1,989.09	1,749.44	(917.05)
School Total	\$ <u>31,712.76</u>	\$ <u>82,163.04</u>	\$ <u>87,976.43</u>	\$ <u>13,762.43</u>	\$ <u>13,762.43</u>	\$ <u>25,899.37</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 25,899.37

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 672.38	\$ 3,081.50	\$ 4,085.72	\$ 1,168.95	\$ -	\$ 837.11
Instructional	2,023.55	20,662.82	38,041.95	19,715.40	1,363.89	2,995.93
Major Activity	24,938.87	35,462.34	29,012.71	3,843.56	6,355.49	28,876.57
School Operating	6,614.71	15,193.61	292.21	207.61	17,208.53	4,515.19
Clearing	1,758.44	1,765.52	3,191.69	14.71	0.08	346.90
Faculty	921.80	3,066.96	3,216.45	1,217.47	1,239.71	750.07
School Total	\$ <u>36,929.75</u>	\$ <u>79,232.75</u>	\$ <u>77,840.73</u>	\$ <u>26,167.70</u>	\$ <u>26,167.70</u>	\$ <u>38,321.77</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 38,321.77

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ -	\$ 17,606.60	\$ 12,831.18	\$ 2,519.67	\$ 2,447.67	\$ 4,847.42
Fund Raisers	-	46,136.74	37,941.46	-	-	8,195.28
School Operating	-	3,290.00	1,430.00	-	60.00	1,800.00
Clearing	-	13,213.73	2,995.57	477.81	-	10,695.97
Faculty	-	1,833.04	1,047.40	47.41	537.22	295.83
School Total	\$ -	\$ 82,080.11	\$ 56,245.61	\$ 3,044.89	\$ 3,044.89	\$ 25,834.50 *

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 25,834.50

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 18,918.09	\$ 98,056.95	\$ 86,653.97	\$ 6,521.75	\$ 10,467.45	\$ 26,375.37
Instructional	25,835.16	19,664.30	24,101.26	1,065.68	1,297.54	21,166.34
Major Activity	41,448.30	229,588.82	211,029.67	84,259.18	85,160.78	59,105.85
School Operating	71,702.40	23,429.24	36,893.64	12,812.47	16,932.94	54,117.53
Clearing	12,690.95	81,808.15	103,963.09	18,054.70	10,168.35	(1,577.64)
Faculty	(467.47)	8,322.29	7,802.87	2,942.40	1,629.12	1,365.23
School Total	\$ <u>170,127.43</u>	\$ <u>460,869.75</u>	\$ <u>470,444.50</u>	\$ <u>125,656.18</u>	\$ <u>125,656.18</u>	\$ <u>160,552.68</u> *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 2,821.09
--Savings	157,731.59
Total cash	\$ <u>160,552.68</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC VIEW ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 199.15	\$ 2,966.81	\$ 2,017.41	\$ 973.00	\$ 973.00	\$ 1,148.55
Major Activity	5,641.91	8,361.58	8,385.80	1,562.48	1,562.48	5,617.69
Operating	214.29	748.12	519.25	567.38	-	1,010.54
Clearing	611.86	4,451.16	4,108.67	8.35	8.35	954.35
Faculty	1,040.29	3,767.93	3,455.70	-	567.38	785.14
School Total	<u>\$ 7,707.50</u>	<u>\$ 20,295.60</u>	<u>\$ 18,486.83</u>	<u>\$ 3,111.21</u>	<u>\$ 3,111.21</u>	<u>\$ 9,516.27</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 9,516.27

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July, 1 2004			Transfers	Balance June 30, 2005	
				In	Out	
Club/Organization	\$ 2,100.81	\$ 6,120.21	\$ 5,312.22	\$ 466.45	\$ 466.45	\$ 2,908.80
Instructional	28,159.38	29,280.55	38,955.66	5,509.18	256.00	23,737.45
Major Activity	56,054.03	112,442.86	106,568.50	2,168.92	19,447.19	44,650.12
School Operating	3,471.52	10,913.36	16,595.29	11,815.00	2,424.50	7,180.09
Clearing	(5,788.99)	12,977.64	10,346.80	2,349.59	15.00	(823.56)
Faculty	(1,931.93)	6,262.94	3,875.29	957.66	657.66	755.72
School Total	<u>\$ 82,064.82</u>	<u>\$ 177,997.56</u>	<u>\$ 181,653.76</u>	<u>\$ 23,266.80</u>	<u>\$ 23,266.80</u>	<u>\$ 78,408.62</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 78,408.62

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, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2004			Transfers	In	Out
Instructional	\$ 4,074.69	\$ 11,587.97	\$ 12,400.75	\$ 596.07	\$ 147.07	\$ 3,710.91
Major Activity	12,998.21	6,749.22	5,712.15	-	-	14,035.28
School Operating	8,294.14	4,388.37	4,473.76	-	748.70	7,460.05
Clearing	3,405.40	857.52	100.85	299.70	-	4,461.77
Faculty	189.05	1,235.01	518.85	1,117.26	1,117.26	905.21
School Total	\$ <u>28,961.49</u>	\$ <u>24,818.09</u>	\$ <u>23,206.36</u>	\$ <u>2,013.03</u>	\$ <u>2,013.03</u>	\$ <u>30,573.22</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 30,573.22

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Organizational	\$ 10.00	\$ 350.00	\$ 350.00	\$ -	\$ -	\$ 10.00
Instructional	6,432.72	28,488.02	24,370.26	5,551.79	3,974.40	12,127.87
Major Activity	4,268.48	10,912.73	8,181.35	105.18	1,251.88	5,853.16
School Operating	5,051.89	9,937.15	3,366.02	1,100.00	1,830.69	10,892.33
Clearing	486.04	7,001.82	7,428.75	720.00	720.00	59.11
Faculty	1,246.90	4,916.24	5,580.42	629.23	329.23	882.72
School Total	<u>\$ 17,496.03</u>	<u>\$ 61,605.96</u>	<u>\$ 49,276.80</u>	<u>\$ 8,106.20</u>	<u>\$ 8,106.20</u>	<u>\$ 29,825.19</u> *

* Represented by cash on demand with:

Wachovia Bank	
--Checking	\$ 8,094.72
--Savings	<u>21,730.47</u>
Total Cash	<u>\$ 29,825.19</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HERBERT J. SAUNDERS MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July, 1 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 6,992.31	\$ 15,947.50	\$ 16,441.46	\$ 215.63	\$ 569.44	\$ 6,144.54
Instructional	11,323.26	46,383.45	48,369.07	18,164.46	7,805.40	19,696.70
Major Activity	44,170.07	148,866.63	114,733.80	27,493.60	57,096.87	48,699.63
School Operating	16,357.76	1,134.22	4,018.09	9,853.49	11,818.86	11,508.52
Clearing	(60.50)	30,710.45	47,909.04	24,018.96	2,851.87	3,908.00
Faculty	1,212.86	4,400.73	4,943.50	1,795.62	1,399.32	1,066.39
School Total	\$ <u>79,995.76</u>	\$ <u>247,442.98</u>	\$ <u>236,414.96</u>	\$ <u>81,541.76</u>	\$ <u>81,541.76</u>	\$ <u>91,023.78</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 91,023.78

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 4,477.67	\$ 9,414.13	\$ 14,491.14	\$ 8,921.11	\$ 459.74	\$ 7,862.03
Major Activity	20,123.92	21,361.31	20,611.09	2,565.85	13,052.14	10,387.85
School Operating	6,589.59	1,278.46	3,751.13	2,120.00	15.00	6,221.92
Clearing	1,922.42	4,250.60	5,890.06	54.89	134.97	202.88
Faculty	1,841.47	2,593.90	1,133.78	-	-	3,301.59
School Total	<u>\$ 34,955.07</u>	<u>\$ 38,898.40</u>	<u>\$ 45,877.20</u>	<u>\$ 13,661.85</u>	<u>\$ 13,661.85</u>	<u>\$ 27,976.27</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 27,976.27

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2004			In	Out	Balance June 30, 2005
Instructional	\$ 2,448.26	\$ 10,337.50	\$ 14,312.49	\$ 4,165.66	\$ -	\$ 2,638.93
Major Activity	2,152.87	13,519.90	2,852.84	-	4,393.92	8,426.01
Operating	4,789.88	566.50	1,384.86	1,156.86	928.60	4,199.78
Clearing	22.71	1,323.09	1,340.80	-	-	5.00
Faculty	80.40	940.00	415.35	-	-	605.05
School Total	\$ 9,494.12	\$ 26,686.99	\$ 20,306.34	\$ 5,322.52	\$ 5,322.52	\$ 15,874.77 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 15,849.77
--Savings Bond	25.00
	<u>\$ 15,874.77</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 2,092.22	\$ 8,152.65	\$ 15,045.73	\$ 5,591.72	\$ 18.18	\$ 772.68
Major Activity	1,197.04	32,310.20	23,447.86	938.65	10,035.92	962.11
School Operating	3,161.35	645.17	5,282.98	3,569.85	129.58	1,963.81
Clearing	51.14	2,089.40	2,254.00	83.46	-	(30.00)
Faculty	161.81	432.16	456.73	432.16	432.16	137.24
Totals	<u>\$ 6,663.56</u>	<u>\$ 43,629.58</u>	<u>\$ 46,487.30</u>	<u>\$ 10,615.84</u>	<u>\$ 10,615.84</u>	<u>\$ 3,805.84 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 3,805.84

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 7,229.04	\$ 15,037.32	\$ 17,847.32	\$ 5,031.95	\$ 5,127.78	\$ 4,323.21
Instructional	12,095.65	35,336.31	39,628.78	12,905.15	9,306.50	11,401.83
Major Activity	23,724.58	76,158.39	62,286.41	23,778.24	36,562.32	24,812.48
School Operating	11,479.19	2,499.82	9,917.59	9,867.18	843.99	13,084.61
Clearing	2,170.67	16,207.75	19,688.53	290.96	37.18	(1,056.33)
Faculty	1,105.79	3,218.27	2,751.89	664.29	660.00	1,576.46
School Total	\$ <u>57,804.92</u>	\$ <u>148,457.86</u>	\$ <u>152,120.52</u>	\$ <u>52,537.77</u>	\$ <u>52,537.77</u>	\$ <u>54,142.26</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 13,827.80
--Certificate of Deposit	<u>40,314.46</u>
Total cash	\$ <u>54,142.26</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL JACKSON HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 47,252.73	\$ 41,573.71	\$ 47,182.48	\$ 2,061.72	\$ 117.40	\$ 43,588.28
Instructional	29,680.02	92,170.07	93,394.47	14,913.09	15,904.56	27,464.15
Major Activity	198,182.83	271,925.47	233,160.76	37,915.44	55,240.63	219,622.35
School Operating	86,304.38	8,256.46	19,243.76	11,462.85	6,191.69	80,588.24
Clearing	21,405.22	76,352.97	98,051.40	15,504.85	5,232.33	9,979.31
Faculty	1,779.78	5,400.71	4,464.59	4,996.14	4,167.48	3,544.56
School Total	<u>\$ 384,604.96</u>	<u>\$ 495,679.39</u>	<u>\$ 495,497.46</u>	<u>\$ 86,854.09</u>	<u>\$ 86,854.09</u>	<u>\$ 384,786.89</u> *

* Represented by cash on demand with:

Suntrust Bank	
--Interest Checking	\$ 47,683.54
--Interest Money Market	304,234.83
--Lynch Certificate of Deposit	20,243.81
--Athletic Certificate of Deposit	12,624.71
Total cash	<u>\$ 384,786.89</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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 310.65	\$ 7,011.62	\$ 7,798.92	\$ 1,696.00	\$ 848.00	\$ 371.35
Major Activity	14,984.96	14,482.00	9,858.64	848.00	3,706.00	16,750.32
School Operating	3,300.77	1,351.76	2,722.09	1,900.00	-	3,830.44
Clearing	2,303.27	724.45	125.00	110.00	-	3,012.72
Faculty	1,314.47	3,274.25	566.68	-	-	4,022.04
School Total	\$ <u>22,214.12</u>	\$ <u>26,844.08</u>	\$ <u>21,071.33</u>	\$ <u>4,554.00</u>	\$ <u>4,554.00</u>	\$ <u>27,986.87</u> *

* Represented by cash on demand with:

SunTrust

--Checking-General

\$ 27,986.87

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, 2005

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2004			Transfers	Out	Balance June 30, 2005
				In		
Instructional	\$ 3,866.76	\$ 12,426.14	\$ 16,870.33	\$ 3,521.07	\$ 1,311.05	\$ 1,632.59
Major Activity	8,090.40	27,745.27	23,289.93	3,431.46	5,626.50	10,350.70
School Operating	5,997.02	6,156.89	3,936.51	904.25	127.98	8,993.67
Clearing	1,296.29	9,845.53	9,339.74	-	791.25	1,010.83
Faculty	389.56	1,973.91	2,245.53	184.71	184.71	117.94
School Total	\$ <u>19,640.03</u>	\$ <u>58,147.74</u>	\$ <u>55,682.04</u>	\$ <u>8,041.49</u>	\$ <u>8,041.49</u>	\$ <u>22,105.73</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 22,105.73

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 2,138.38	\$ 2,566.50	\$ 5,527.40	\$ 4,368.27	\$ 1,790.50	\$ 1,755.25
Major Activity	8,742.13	7,044.11	3,272.28	-	2,627.83	9,886.13
School Operating	5,928.56	-	62.83	1,055.82	-	6,921.55
Clearing	1,829.43	3,062.78	4,027.22	-	1,005.76	(140.77)
Faculty	207.31	684.45	225.38	-	-	666.38
School Total	\$ <u>18,845.81</u>	\$ <u>13,357.84</u>	\$ <u>13,115.11</u>	\$ <u>5,424.09</u>	\$ <u>5,424.09</u>	\$ <u>19,088.54</u> *

* Represented by cash on demand with:

Bank of America
--Checking-General

\$ 19,088.54

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2004			In	Out	Balance June 30, 2005
Instructional	\$ 815.27	\$ 8,574.19	\$ 8,279.92	\$ 22.81	\$ 409.37	\$ 722.98
Major Activity	6,980.82	13,158.34	11,362.86	386.57	6,510.26	2,652.61
School Operating	532.17	975.60	7,208.93	7,146.43	0.03	1,445.24
Clearing	469.58	2,158.78	1,629.78	0.03	382.50	616.11
Faculty	368.18	3,938.81	3,874.42	813.61	1,067.29	178.89
School Total	\$ <u>9,166.02</u>	\$ <u>28,805.72</u>	\$ <u>32,355.91</u>	\$ <u>8,369.45</u>	\$ <u>8,369.45</u>	\$ <u>5,615.83</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 5,615.83

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional	2,178.26	8,178.44	9,818.57	141.25	141.25	538.13
Major Activity	3,179.06	17,447.09	15,415.65	147.20	3,474.07	1,883.63
School Operating	5,450.49	1,798.33	7,766.54	10,985.67	6,399.84	4,068.11
Clearing	133.43	13,170.40	11,877.53	150.00	1,255.76	320.54
Faculty	82.42	2,737.29	2,077.96	-	153.20	588.55
School Total	<u>\$ 11,023.66</u>	<u>\$ 43,331.55</u>	<u>\$ 46,956.25</u>	<u>\$ 11,424.12</u>	<u>\$ 11,424.12</u>	<u>\$ 7,398.96</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 7,398.96

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ -	\$ 4,016.45	\$ 4,440.90	\$ 462.40	\$ 33.00	\$ 4.95
Fund Raisers	-	12,547.04	8,105.16	65.00	72.74	4,434.14
School Operating	-	2,529.76	677.18	-	527.40	1,325.18
Clearing	-	216.12	600.01	105.74	-	(278.15)
Faculty	-	3,208.87	2,775.55	49.70	49.70	433.32
School Total	\$ -	\$ 22,518.24	\$ 16,598.80	\$ 682.84	\$ 682.84	\$ 5,919.44 *

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 5,919.44

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, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ 13.24	\$ 673.64	\$ 712.52	\$ 120.27	\$ -	\$ 94.63
Major Activity	9,893.56	10,815.79	9,445.75	-	313.90	10,949.70
School Operating	690.34	581.36	940.37	708.13	398.50	640.96
Clearing	1,650.91	1,040.09	799.10	-	116.00	1,775.90
Faculty	707.12	2,274.10	2,447.28	-	-	533.94
School Total	<u>\$ 12,955.17</u>	<u>\$ 15,384.98</u>	<u>\$ 14,345.02</u>	<u>\$ 828.40</u>	<u>\$ 828.40</u>	<u>\$ 13,995.13</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 13,995.13

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Instructional	\$ (173.13)	\$ 10,762.50	\$ 11,729.32	\$ 1,304.27	\$ 76.31	\$ 88.01
Major Activity	30,297.79	18,929.80	26,833.56	516.00	1,375.43	21,534.60
School Operating	3,622.76	2,434.06	1,722.88	325.77	644.30	4,015.41
Clearing	(40.79)	4,785.62	4,694.65	-	50.00	0.18
Faculty	307.54	501.72	144.00	-	-	665.26
School Total	<u>\$ 34,014.17</u>	<u>\$ 37,413.70</u>	<u>\$ 45,124.41</u>	<u>\$ 2,146.04</u>	<u>\$ 2,146.04</u>	<u>\$ 26,303.46</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 26,303.46

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2004			Transfers	Balance June 30, 2005	
				In	Out	
Club/Organization	\$ 596.44	\$ 1,207.55	\$ 1,441.78	\$ 18.00	\$ -	\$ 380.21
Major Activity	14,280.61	2,392.89	1,632.25	-	-	15,041.25
Operating	5,580.15	680.00	1,201.42	-	18.00	5,040.73
Faculty	330.45	823.48	982.41	40.00	40.00	171.52
School Total	\$ <u>20,787.65</u>	\$ <u>5,103.92</u>	\$ <u>5,257.86</u>	\$ <u>58.00</u>	\$ <u>58.00</u>	\$ <u>20,633.71</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 20,633.71

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 4,769.89	\$ 6,854.90	\$ 9,381.71	\$ 1,915.89	\$ 632.00	\$ 3,526.97
Instructional	16,104.36	13,725.28	24,310.30	17,810.78	4,483.91	18,846.21
Major Activity	108,833.59	88,497.83	90,181.36	32,389.39	79,447.65	60,091.80
Operating	2,395.73	2,309.27	28,550.19	38,397.51	260.00	14,292.32
Clearing	1,296.67	55,178.45	45,085.13	2,728.22	8,417.73	5,700.48
Faculty	991.84	1,214.17	1,763.23	954.67	955.17	442.28
School Total	\$ <u>134,392.08</u>	\$ <u>167,779.90</u>	\$ <u>199,271.92</u>	\$ <u>94,196.46</u>	\$ <u>94,196.46</u>	\$ <u>102,900.06</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 12,789.23
--Money Market	<u>90,110.83</u>
Total cash	\$ <u>102,900.06</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2005

Functions	Cash Balance July 1, 2004	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2005
				In	Out	
Club/Organization	\$ 41,705.81	\$ 149,575.37	\$ 119,607.76	\$ 21,142.41	\$ 29,607.60	\$ 63,208.23
Instructional	794.34	110,433.14	109,905.43	3,538.81	1,998.94	2,861.92
Major Activity	84,429.13	218,490.96	166,969.23	149,302.55	172,292.37	112,961.04
Operating	56,293.34	10,724.62	16,403.36	19,581.96	6,918.59	63,277.97
Clearing	7,372.18	139,099.72	165,958.48	33,530.54	15,663.56	(1,619.60)
Faculty	1,689.91	11,400.02	8,714.94	5,202.70	5,817.91	3,759.78
School Total	\$ <u>192,284.71</u>	\$ <u>639,723.83</u>	\$ <u>587,559.20</u>	\$ <u>232,298.97</u>	\$ <u>232,298.97</u>	\$ <u>244,449.34</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 54,777.07
--Money Market	<u>189,672.27</u>
Total cash	\$ <u>244,449.34</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, 2005

Functions	Cash Balance July 1, 2003	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2004
				In	Out	
Instructional	\$ 7,568.75	\$ 4,220.11	\$ 3,586.00	\$ -	\$ -	\$ 8,202.86
Major Activity	6,211.67	14,114.94	7,687.79	-	-	12,638.82
School Operating	6,589.37	393.10	36.41	-	-	6,946.06
Clearing	2,168.31	888.70	(13.60)	-	-	3,070.61
Faculty	3,815.13	1,898.14	2,168.59	-	-	3,544.68
School Total	\$ <u>26,353.23</u>	\$ <u>21,514.99</u>	\$ <u>13,465.19</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>34,403.03</u> *

* Represented by cash on demand with:

United Bank	
--Checking-General	\$ 24,933.64
--Savings	<u>9,469.39</u>
Total cash	\$ <u>34,403.03</u>

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

REPORT OF AUDIT FINDINGS AND RECOMMENDATIONS

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

This report is to follow up our recent audit of the cash basis financial statement of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2005. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

THE FOLLOWING SCHOOLS HAD NO COMMENTS OR RECOMMENDATIONS:

Ashland Elementary School
Louise A. Benton Middle School
Stuart M. Beville Middle School
Bristow Run Elementary School
C. D. Hylton High School
Henderson Elementary School
Kilby Elementary School
Martn Luther King Elementary School
Lake Ridge Middle School
Thurgood Marshall Elementary School
Pennington Traditional School
Herbert J. Saunders Middle School
Springwoods Elementary School
Stonewall Middle School
Stonewall Jackson High School
Woodbridge Senior High School

Alvey Elementary School

Finding

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

Recommendation

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

Ann Ludwig School

Findings

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 manatee receipts printed from the school's accounting system. This practice is currently in place at most schools throughout the County. Furthermore, receipt #368 for \$1,000 was received on 3/17/05 but not deposited to the bank until 3/31/05. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased without great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted one disbursement for meals totaling \$588.

Antietam Elementary School

Findings

The school's bank reconciliation differed from its financial report by \$173.44 at June 30, 2005. The difference is due to various NSF checks and unrecorded e-script deposits. Furthermore, for several months during the year the outstanding check list was not included with the monthly bank reconciliation. We recommend that any difference between the school's general ledger and bank statements be investigated and adjusted in a timely manner and that the outstanding check list be printed with the monthly bank reconciliation.

It appeared that the school was normally making deposits only one to two times per month. 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.

Battlefield High School

Findings

It was noted during our audit that several accounts had deficit balances at June 30, 2005. 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 it was determined that receipts for the golf fundraiser and entertainment books sales fundraiser were not being deposited with the bookkeeper in a timely manner. It appeared only at the end of the fundraisers were receipts deposited. We recommend that all deposits be made on a daily basis with the bookkeeper.

During our audit it was noted that receipts were written out of sequence on several different occasions. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper. Furthermore, not writing receipts when the funds are received also prevents deposits from being 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.

There were several checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

The school did not perform an inventory count of the school store at year end. We recommend that a count be performed at year end and documentation supporting the count be included with the financial records.

Bel Air Elementary School

Findings

The majority of checks written throughout the year were written manually. Manual checks should be used only under extreme circumstances. Additionally, several of the manual checks were not posted to the accounting system on the date that they were written, at times up to several weeks later. Finally, it appears that the check requisitions are not being completed at the time that the manual check is written. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

During our audit it was determined that bank reconciliations were not being prepared in a timely manner by the bookkeeper. It appeared that several months worth of reconciliations were done at the same time. In order to properly safeguard the school's bank account, it is imperative that bank accounts are reconciled in a timely manner.

The school's yearbook account lost approximately \$400 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.

Recommendations

During our audit we noted that the receipts of the book fair were posted to the book fair account but the disbursement for the book fair recorded in the library account. We recommend that all transactions related to the book fair be posted in this account and at the completion of the book fair the profits can then be transferred to the library account.

The school appeared to be maintaining balances in its clearing accounts (lost library and lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

Belmont Elementary School

Finding

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

Bennett Elementary School

Findings

During our audit it was determined that receipts for the book fair totaling over \$20,000 were not being deposited with the bookkeeper in a timely manner. It appeared only at the end of the fundraisers were receipts deposited. We recommend that all deposits be made on a daily basis with the bookkeeper. Furthermore, we were unable to reconcile library book fair receipts with amounts reported to Scholastic as book fair sales for the fall book fair. This unreconciled difference amounted to \$249 less in receipts recorded in the school's general ledger than reported to Scholastic. We recommend the school investigate the reason for this discrepancy and exercise due care to ensure receipts collected agree to amounts reported to vendors.

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

We recommend that the school consistently use a standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. Periodically, throughout the year this form was used but not on a consistent basis.

Recommendation

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

Brentsville District Senior High School

Findings

During our audit it was noted that sales tax was paid on check # 8925 written for \$298.90. The check was in excess of the \$100 limit prescribed by the School Board for the payment of sales tax. We recommend the school adhere to School Board policies regarding the payment of sales tax and utilize its certificate of exemption form whenever possible.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased without great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

Bull Run Middle School

Recommendation

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

Cedar Point Elementary School

Finding

All checks should be supported by adequate documentation before being processed for payment. Check # 1452 written for \$2,627.59 on March 10, 2005 lacked complete supporting documentation. Furthermore, check # 1499 written on May 24 had only one authorized signature.

Recommendation

We recommend that the school record activity related to its book fair in a separate account titled book fair. The school’s spring book fair was commingled with other library activity. This will enable financial statement readers to determine the results of the various fundraising efforts more easily. At the conclusion of the fundraiser, the profit made can then be transferred to appropriate funds for authorized uses.

Coles Elementary School

Finding

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

Recommendation

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

Dale City Elementary School

Findings

It appears as though the school paid Steps to Literacy twice for the same invoice during the year. Check # 9922 was written for \$761.19 on 12/22/04 for invoice #49837 and check #9933 was written for \$761.19 on 2/7/05 for the same invoice number. We recommend the school contact the vendor and obtain a refund of the overpayment.

We were unable to reconcile library book fair receipts with amounts reported to Scholastic as book fair sales. This unreconciled difference amounted to \$143 less in receipts recorded in the school’s general ledger than reported to Scholastic. We recommend the school investigate the reason for this discrepancy and exercise due care to ensure receipts collected agree to amounts reported to vendors.

Recommendation

All of the school's checks written throughout the year were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

Dumfries Elementary School

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 manatee receipts printed from the school's accounting system. This practice is currently in place at most schools throughout the County.

The school's yearbook account lost approximately \$838 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.

All checks should be supported by adequate documentation before being processed for payment. Check # 11260 written for \$61.00 lacked supporting documentation.

Suella Ellis Elementary School

Recommendation

The school appeared to be maintaining a balance in its lost library book account at year end that should be remitted to Prince William County Public Schools as soon as possible.

Enterprise Elementary School

Findings

It appeared that the school would write all receipts on the same day usually once a week and sometimes only once or twice a month regardless of when the funds were received. Furthermore, according to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

During our audit we noted that receipts #5255-#5258 and checks 7953-7955 were skipped. There was no documentation as to the reason that these receipts and checks were not utilized. We recommend that all receipts or checks skipped or voided be documented in the school's accounting records.

Featherstone Elementary School

Findings

It appeared that the school would write all receipts once or twice a month regardless of when the funds were received. Furthermore, copies of Manatee receipts could not be located with the school information provided. Finally, according to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

All checks should be supported by adequate documentation before being processed for payment. Check # 7864 written for \$30.24 lacked supporting documentation.

Recommendation

We recommend that the school establish separate accounts to account for its major fundraisers and profit centers, for example book fair. Profit from these activities can be transferred to the appropriate accounts and use for authorized purposes. Currently transactions for these activities are commingled with other accounts.

Forest Park High School

Recommendation

The school had a balance of \$247,242.88 in its checking account at year-end. It is our recommendation that the school consider opening a money market account to invest its idle funds, so that it may earn a higher a rate of interest.

Freedom High School

Findings

The school's bank reconciliation differed from its financial report by \$98.28 at June 30, 2005. The difference is due to various NSF checks, unrecorded e-script deposits and unrecorded check charges. We recommend that any difference between the school's general ledger and bank statements be investigated and adjusted in a timely manner.

It was noted during our audit that several accounts had deficit balances at June 30, 2005. 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 it was determined that receipts for the cheerleader fundraiser were not being deposited with the bookkeeper in a timely manner. It appeared only at the two deposits were made with bookkeeper for the entire fundraiser. We recommend that all deposits be made on a daily basis with the bookkeeper.

During our audit it was noted that receipts were written out of sequence on several different occasions. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper. Furthermore, not writing receipts when the funds are received also prevents deposits from being 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.

There were numerous checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

During our audit 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 her approval on these reports.

Recommendations

We recommend that the transmittal receipts received be attached to the deposit reports that show detail of the receipts comprising deposits. Currently, it is difficult to determine which transmittal forms correspond to the correct Manatee receipt. Furthermore, we recommend that transmittal forms be designed to incorporate the date that the funds were received.

During our audit it was determined that the school has a signature stamp with the principal's signature on them. Currently, this stamp is in the possession of the secretary. We recommend that all stamps be in the custody of the principal and distributed only for use on non-financial records and returned to the principal upon completion.

We recommend that the school establish separate accounts to account for its major fundraisers and profit centers, for example book fair. Profit from these activities can be transferred to the appropriate accounts and used for authorized purposes. Currently transactions for these activities are commingled with other accounts.

Gar-field High School

Recommendation

We recommend that at a minimum, the principal review and approve the monthly transfer and adjustment journals that details entries posted to the accounting system. It is important and will strengthen internal controls if management is aware of the transactions being recorded that do not necessarily run through the school's bank accounts.

Mills E. Godwin Middle School

Recommendation

During our audit it was determined that the school has signature stamps with the principal's signature on them. Currently, these stamps are in the possession of the bookkeeper and secretary. We recommend that all stamps be in the custody of the principal and distributed only for use on non-financial records and returned to the principal upon completion.

Graham Park Middle School

Recommendations

During our audit we noted unrelated disbursements posted to the school store and band fundraiser accounts. We recommend that profit from fundraisers be transferred to the appropriate account and then disbursed to avoid skewing the financial results of the fundraiser/profit center.

It was disclosed during our audit that incomplete checks (only had signature of bookkeeper) are sometimes taken to stores and completed at the time of purchase. We recommend that all checks be completed at the school, after adequate supporting documentation has been reviewed and approved by the school principal.

The school appeared to be maintaining balances in its clearing accounts (summer school, building use, lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

Independent Hill School

Finding

During our audit of disbursements, we noted several invoices that were approved several days after the checks were written. It is critical that the approval of the principal is documented on all expenditure vouchers paid by the school before a check is issued. There were several checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

Kerrydale Elementary School

Findings

There were several checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

During our audit of receipts it was noted that several receipts were made out to “students” rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail.

During our audit of receipts we noted at least one occasion where a receipt was 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.

Lake Ridge Elementary School

Findings

During our audit we noted that receipts are not written to each individual submitting funds to the bookkeeper. Instead, a piece of paper is kept detailing what funds have been collected, i.e. school store, field trip, etc., until a receipt is written in the system prior to a deposit being made. Receipts should be written to each individual submitting funds to the school to maintain an accurate accountability of funds collected. 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 manatee receipts printed from the school’s accounting system. This practice is currently in place at the other middle and high schools throughout the County.

During our audit we noted numerous unrelated disbursements posted to the book fair account. We recommend that activity only related to the book fair be recorded in this account. The profit resulting from the book fair can be transferred to the library account and be used for authorized purposes.

The school's yearbook account lost approximately \$1200 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.

Leesylvania 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 # 4165 written for \$1,235 and check #4167 written for \$1,212 lacked supporting documentation. Furthermore, check #4218 was not signed by the principal at all. Finally, we were unable to locate the cancelled checks for #4125, 4218, or 4288.

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

During our audit it was discovered book fair receipts were deposited into the school's bank account four days after the bill was paid to Scholastic Inc. We recommend that funds be deposited with the bookkeeper daily and that payment to fundraiser vendors not be made until all receipts from the fundraiser are received.

Recommendations

During our audit it appeared that the principal was not approving all 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 her approval on these reports.

The school appeared to be maintaining balances in its clearing accounts (lost library, instrument rental and lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

Loch Lomond Elementary School

Recommendation

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

Fred Lynn Middle School

Findings

The school's bank reconciliation differed from its financial report by \$3,181 at June 30, 2005. The difference is due to \$3,261 in receipts being deposited but not posted and \$70 in bank adjustments not posted to the accounting system. Bank reconciliations should be reviewed in detail before being approved and any unreconciled differences investigated and adjusted as necessary.

There were several checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements. Furthermore, check #1271 and check #1388 were approved well after the check had been issued. Supporting documentation should be examined and approved by a responsible official before a check is issued.

Recommendation

During our audit we noted unrelated disbursements posted to the school fundraiser and yearbooks accounts. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund. The profit resulting from these activities can then be transferred to other accounts and be used for authorized purposes.

E.H Marstellar Middle School

Recommendations

During our audit it was noted that several refund checks were approved via the use of a signature stamp by the principal, even though the internal control questionnaire stated that signature stamps were not used by the school. We recommend that signature stamps not be utilized for financial 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, 2005 was \$174,268.03.

Marumsco Hills Elementary School

Finding

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 8420 written for \$95 and check #8368 written for \$700 lacked supporting documentation. Furthermore, check #8351 written to National Aquarium was not signed by the principal at all.

Recommendation

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

Christa McAuliffe Elementary School

Recommendation

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

Minnieville Elementary School

Findings

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

The school has four checks that have been outstanding for over a year. We recommend these checks be written off and added back to the school’s cash balance.

Recommendation

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

Montclair Elementary School

Recommendation

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

Mountain View Elementary School

Finding

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. Additionally, it was routine that deposits were only being made twice a month. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

George P. Mullen Elementary School

Finding

During our audit of receipts it was noted that several receipts were made out to “faculty”, etc. rather than to the individual remitting the funds. To enhance internal controls over the receipting function, receipts should be made out to the individual remitting the funds. This will aid in the event of a discrepancy in funds received, by allowing for a more precise audit trail. Furthermore, sometimes receipts were written to the names of more than one individual. We recommend a separate receipt be written to each person remitting funds to the bookkeeper.

Neabsco Elementary School

Findings

The school’s yearbook account lost approximately \$1,030 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.

It was noted during our audit that the yearbook, school office and site based reimbursement accounts had deficit balances at June 30, 2005. The site based management account deficit continues to grow. Its deficit was \$9,307.13 at June 30, 2005. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

Recommendations

We recommend that the transmittal receipts received be attached to the deposit reports that show detail of the receipts comprising deposits. Currently, it is difficult to determine which transmittal forms correspond to the correct Manatee receipt. Furthermore, we recommend that transmittal forms be designed to incorporate the date that the funds were received.

The school appeared to be maintaining balances in its clearing accounts (instrument rental, lost library books, lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

New Directions Alternative School

Finding

During our audit it was determined that receipts were not written and given to students remitting funds for testing fees. Furthermore, it appeared 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. It was noted that procedures had been implemented to correct these deficiencies for the new fiscal year.

New Dominion Alternative School

Finding

It appeared 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

Recommendation

The school appeared to be maintaining balances in its lost library books account at year end. This amount should be remitted to Prince William County Public Schools as soon as possible.

Occoquan Elementary School

Findings

The majority of disbursements made by the school during the year were not approved by the principal in a timely manner. Some disbursements were approved up to three months after the date the check was cut. To enhance internal controls over cash disbursements it is imperative that adequate supporting documentation is reviewed and approved by the principal before any check is issued. Furthermore, the vast majority of checks written were manual checks. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

We recommend that the school consistently use the standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. It was noted during our audit that at times the form was used and others it was not.

It was noted during our audit that several accounts had deficit balances at June 30, 2005. 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 it was noted that receipts were written out of sequence on several different occasions. It appeared that receipts were not being recorded when received but rather as time allowed. We recommend that receipts be written as funds are received by the bookkeeper.

Recommendation

During our audit we noted unrelated disbursements posted to the school store and band fundraiser accounts. We recommend that profit from fundraisers be transferred to the appropriate account and then disbursed to avoid skewing the financial results of the fundraiser/profit center.

The school appeared to be maintaining balances in its clearing account-lost library books, at year end that should be remitted to Prince William County Public Schools as soon as possible.

Old Bridge Elementary School

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 manatee receipts printed from the school's accounting system. This practice is currently in place at most schools throughout the County.

The school's bank reconciliation differed from its financial report by \$33.57 at June 30, 2005. The difference is due to check #1276 which cleared the bank in May 2005, but is still shown as outstanding on the school's June bank reconciliation. We recommend that this check be cleared in the school's accounting system as soon as possible.

It was noted during our audit that several accounts had deficit balances at June 30, 2005. 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 appeared that the principal was not approving all 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 their approval on these reports.

Osbourne Park Senior High School

Recommendation

During our audit it was noted that interest had not been recorded on the school's Orlich Scholarship certificates of deposit for the year ended June 30, 2005. We recommend the school adjust this certificate of deposit for interest in the amount of \$252.10.

Pace West School

Finding

During our audit it was noted that no accounting was performed for this school until June 2005. Deposits were not made nor were checks written until the end of the school year. The school made deposits totaling \$3,955 and issued checks in the amount of \$5907.76 all in the month of June. It is imperative that deposits and disbursements are performed in a timely manner. Furthermore, Manatee bookkeeping should be performed as funds are received or as payments become due and not at year end.

Parkside Middle School

Recommendation

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

John F. Pattie, Sr. Elementary School

Findings

There were numerous checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

During our audit 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 her approval on these reports.

Recommendations

We recommend that the transmittal receipts received be attached to the deposit reports that show detail of the receipts comprising deposits. Currently, it is difficult to determine which transmittal forms correspond to the correct Manatee receipt. Furthermore, we recommend that transmittal forms be designed to incorporate the date that the funds were received.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 9236 written for \$67 and check #9007 written for \$1,250 lacked supporting documentation.

Penn Elementary School

Findings

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

The school's bank reconciliation differed from its financial report by \$3,476.19 at June 30, 2005. The difference is due to receipts being double posted in the accounting system due to a computer error. However, bank reconciliations should be reviewed in detail before being approved and any unreconciled differences investigated and adjusted as necessary.

The school appeared to be maintaining balances in its clearing accounts (instrument rental, lost library books, lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

There were several checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

Recommendation

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

Mary Porter Traditional School

Findings

There were numerous checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements. Furthermore, we noted three manual checks that did not have the required principal approval.

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

It appeared that receipts were being written only on the date that deposits were to be made. We also noted infrequent depositing. For example, January only had one receipt date and deposit for the month.

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 fund to which they are posted to avoid skewing the financial results of the fund. Profit relating from these activities can then be transferred to appropriate funds and used for authorized purposes.

At June 30, 2005 the school’s summer school account had a balance of \$11,300. We recommend that this balance be remitted to the Prince William County School Board as soon as possible.

Potomac High School

Findings

During our audit it was discovered that the school transferred \$7,450.02 of its parking permit fees to pay for field maintenance. All parking permit fees are to be remitted to the Prince William County School Board. We recommend that the school issue a check for \$7,450.02 to the Prince William County School Board or ascertain approval from the School Board Finance office to use the \$7,450.02 for field maintenance.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased without great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food and supplies being paid out of the site based reimbursement account.

All void checks should be kept on hand for review during the annual audit. Check # 27645 was voided during the year but could not be located during our audit.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 27396 and check #27603 lacked complete supporting documentation.

Potomac View Elementary School

Findings

During our audit, we noted the following checks were both written and approved via a signature stamp with the principal’s name on it: Check # 10066, 10067, 10070 and 10071. Under no circumstances should a signature stamp be used for financial purposes. It is impossible to determine if the check was approved by the principal and was stamped by her or just stamped without her knowledge. If the school must maintain a signature stamp, we recommend that the stamp be in the custody of the principal and distributed only for use on non-financial records and returned to the principal upon completion.

The school's yearbook account lost approximately \$1,362 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.

The school appeared to be maintaining balances in its clearing account-lost library books, at year end that should be remitted to Prince William County Public Schools as soon as possible.

During our audit we could not locate a transmittal form to support receipt #4488. Furthermore, receipt #4631 was not deposited to the bank until approximately two weeks after it was written. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased without great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for food being paid out of the site based reimbursement account.

Recommendation

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

Rippon Middle School

Findings

The school's bank reconciliation differed from its financial report by \$1,539.12 at June 30, 2005. This difference was attributable to check #24332 for \$1,539.20 being listed as outstanding even though the check cleared the bank. The remaining \$.08 is attributable to a difference in the amount clearing for check #24365. We recommend that any differences between the school's bank reconciliation and financial report be investigated and adjusted in a timely manner.

It was noted during our audit that the cheerleaders fund had a deficit balance at June 30, 2005. 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.

Several of the school's checks written throughout the year were written manually. Manual checks should be used only under extreme circumstances. Furthermore, one of the manual checks was signed by an unauthorized check signer. Additionally, several checks were missing supporting documentation. We recommend that manual checks be written only in extreme circumstances and that supporting documentation be on hand and signed by a responsible official.

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

Recommendation

During our audit we noted numerous unrelated disbursements posted to the candy fundraiser account. We recommend that transactions in this account be directly related to the fundraiser to avoid skewing the financial results of the fund. The profit resulting from the fundraiser can be transferred to the appropriate account and used for authorized purposes.

River Oaks Elementary School

Findings

Several of the school's checks written throughout the year were written manually. Manual checks should be used only under extreme circumstances. Additionally, several of the manual checks were not posted to the accounting system on the date that they were written, at times up to two weeks later.

The school's yearbook account lost approximately \$950 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.

During our audit it was evident that receipts are not being recorded as funds are received but rather as time allows. Furthermore, there were months when 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.

Recommendation

The school appeared to be maintaining balances in its clearing accounts (instrument rental, lost library books, lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

Rockledge Elementary School

Findings

During our audit it was determined that several checks had been signed via the use of a signature stamp for the principal's signature. We recommend that signature stamps never be used for financial related purposes and that the stamp be maintained in the principal's custody at all times.

The school's bank reconciliation for its money market account differed by \$3 from the financial report at June 30, 2005 and the school's checking account reconciled to the financial report, but an incorrect bank balance was used on the reconciliation so how it reconciled is unclear. We recommend that any differences between the school's bank reconciliation and financial report be investigated and adjusted in a timely manner.

Check # 3614 written for \$843.05 included the payment of \$35 worth of sales tax. We recommend that the school utilize its certificate of exemption form whenever possible.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 3581 and check #3596 lacked complete supporting documentation.

Recommendation

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

Signal Hill Elementary School

Findings

There were several checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

All checks should be supported by adequate documentation before being processed for payment. Check # 4113 written for \$10,341.28 for the school book fair and check #4130 lacked supporting documentation.

Recommendation

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

Sinclair Elementary School

Recommendation

During our audit it was determined that the receipts from the school’s book fair were recorded in the book fair account but the disbursement to the book fair vendor was recorded in the library account. All activity (receipts and disbursements) related to the book fair should be recorded in the book fair account. At the conclusion of the book fair, the resulting profit can then be transferred to the library account.

Sudley Elementary School

Findings

During our audit, it appeared that the school was not reconciling its bank account in a timely manner. It appears that the bank reconciliations were being completed every three to four months.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. We noted several checks written that lacked adequate supporting documentation. Furthermore, it would greatly aid our audit process if expenditure vouchers were appropriately labeled with check numbers and were approved in a consistent manner by the principal.

We recommend that the school consistently use their standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. This form was used at times during the year by the school.

Recommendations

The school appeared to be maintaining balances in its clearing accounts (instrument rental, lost library books, lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

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.

Swans Creek Elementary School

Finding

It was noted during our audit that the faculty fund had a deficit balance at June 30, 2005. 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

We recommend that the school maintain copies of the cash transmittal form to substantiate the amount of cash received from teachers and other staff. According to the bookkeeper, this form was used but copies of the form were not attached to the deposit slips and were returned to the teachers remitting the funds.

Triangle Elementary School

Finding

Disbursements from the site based reimbursement account should be minimized and limited to items such as postage which either cannot be bought by purchase order or purchased without great difficulty. Disbursements for meals, conferences, office supplies, dues and operating expenses should be paid out directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted several disbursements for meals.

Tyler Elementary School

Findings

During our audit, it appeared that the school was not reconciling its bank account in a timely manner. A bank reconciliation had not been prepared for June 30, 2005 as of the date of our audit.

The school appeared to be maintaining balances in its lost library books accounts at year end that should be remitted to Prince William County Public Schools as soon as possible.

During our audit it was determined that invoices for Scholastic Book Club were not being filed with the resulting check requisition, making it impossible to verify adequacy of amounts paid. We recommend that adequate supporting documentation be approved by the principal before any check is processed for payment. Furthermore, supporting documentation could not be located for check #1101 written for \$200.06.

Recommendation

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

Vaughan Elementary School

Findings

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 manatee receipts printed from the school's accounting system. This practice is currently in place at most schools throughout the County.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check # 8071 written for \$300 and check #8022 written for \$3,578.48 lacked supporting documentation.

Mary Williams Elementary School

Findings

During our audit it was determined that the book fair receipts for the school's fall book fair were posted after payment was remitted to the book fair vendor. It appears that receipts were not being posted to the accounting system as they were received from the students. Furthermore, it was determined during our audit that receipts were at times posted to the accounting system after being deposited to the bank. We recommend that receipts be recorded and deposited as the funds are collected.

We recommend that someone other than the school bookkeeper be responsible for counting and receipting funds received from the school store. Currently, funds are collected by students and are remitted to the bookkeeper for counting and receipting. To segregate duties to the extent possible, funds should be collected, counted and remitted by someone other than the bookkeeper.

Westgate Elementary School

Findings

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 manatee 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 three occasions where receipts collected from school store sales were posted to the wrong account. Transactions should be posted to the account for which the activity is related.

Recommendations

The school appeared to be maintaining balances in its clearing accounts (instrument rental and lost library books) at year end that should be remitted to Prince William County Public Schools as soon as possible.

During the school's fall book fair it appears that \$225.10 was remitted to Scholastic Book Fairs in error. The school wrote a check to Scholastic for \$3,463.16 which included credit card sales. Since credit card sales are remitted directly to the vendor the school should not have written a check for this amount. We recommend the school notify Scholastic of this error and request a refund in the amount of \$225.10.

Westridge Elementary School

Findings

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 manatee receipts printed from the school's accounting system. This practice is currently in place at the majority of schools throughout the County. Furthermore, these transmittals should be attached to deposit slips to document the amount of receipts collected.

There were two skipped checks #3463 and #3477 that had not been marked void or mutilated to prevent usage. We recommend that any void or skipped checks be labeled "VOID" to prevent unauthorized usage.

During our audit it was noted that check # 3457 was only signed by the bookkeeper and not approved by the principal until five days after the check was written. Check # 3430 written for \$1,970 lacked supporting documentation. We recommend that all checks be approved by the principal and signed before the check is processed for payment.

Recommendation

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

Woodbine Preschool

Finding

The majority of checks written throughout the year that were written manually. Manual checks should be used only under extreme circumstances. The Manatee accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

Woodbridge Middle School

Findings

During our audit it was noted that adjustment #730 written to clear various accounts should have been recorded as a transfer rather than an adjustment. This adjustment had the effect of overstating receipts and disbursements by \$11,700 and will be adjusted on the school's financial report.

It appeared that the school store was only depositing funds with the bookkeeper on a monthly 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 County policy and that school store receipts be remitted to the bookkeeper in a timely manner.

During our audit we noted that on occasion the athletic ticket sales report did not reconcile with the accounting of tickets provided. We recommend that any athletic gate sales shortages or overages be adequately explained and documented on the ticket sales report.

The school's bank reconciliation differed from its financial report by \$37.18 at June 30, 2005. This difference was attributable to unrecorded June interest and service charges. We recommend that these adjustments be recorded as soon as possible.

Recommendation

Currently the school has a money market account with a local bank. This account is being charged a \$10 service fee each month. This charge is more than the interest being earned on the account. Additionally, the school's checking account is also being charged a rather large monthly service fee by this institution. We recommend the school contact the bank and inquire about the elimination of these fees or consider the possibility of switching its banking services to another institution that will not charge monthly fees.

Yorkshire Elementary School

Findings

During our audit it appeared that the school has not closed out since January 2005. No bank reconciliations or monthly financial reports have been completed since this time. The records were found in no particular order and locating applicable documents was a daunting task. We recommend that the school follow monthly closeout procedures as detailed in the County Guidelines Manual which will enable the school to be better prepared for next year's annual audit. More specific findings follow.

We recommend that the school consistently use the standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. The transmittal forms were used intermittently throughout the year, however they were not dated.

While performing our audit it was noted that the majority of invoices were not approved for payment by the principal. It is imperative that all invoices contain appropriate approvals before checks are issued for payment. Furthermore, there were numerous checks that lacked supporting documentation such as check # 11021 written to Battery Heights Apartments for \$100. Finally, check #11047 was written for \$1,400 as a reimbursement to the bookkeeper, however supporting documentation (for movies, books, tissue paper, flowers and candy) only totaled \$1,099.60. We recommend that checks only be signed upon the review and approval of supporting documentation.

The school appeared to be maintaining balances in its clearing accounts (instrument rental, lost library books, lost textbooks) at year end that should be remitted to Prince William County Public Schools as soon as possible.

During our audit we noted that the payment for the FY 05 yearbook was not paid until August 2005. We recommend that invoices be paid in a timely manner to maintain healthy relationships with vendors.

During our audit, it was noted that deposits were not being made in a timely manner at times throughout the year. Receipt #5809 and #5811 were received on 10/29/04 and not deposited until 11/05/04. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received.