

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2006

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2006

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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2006, 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, 2006, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 16, 2006 on our consideration of the County of Prince William, Virginia School Activity Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 16, 2006

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, 2006, and have issued our report thereon dated August 16, 2006, 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 that might be material weaknesses. A material weakness is a reportable 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 16, 2006.

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 16, 2006

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, 2006

Name of School	Cash Balance July 1, 2005	Receipts	Disburse- ments	Cash Balance June 30, 2006
Alvey Elementary School	\$ 28,641.78	\$ 175,616.08	\$ 145,616.90	\$ 58,640.96
Ann Ludwig Special Education School	12,174.44	1,374.46	451.01	13,097.89
Antietam Elementary School	21,638.78	41,994.19	45,829.23	17,803.74
Ashland Elementary School	7,662.77	55,056.38	55,159.16	7,559.99
Battlefield High School	98,538.86	697,011.42	568,830.23	226,720.05
Bel-Air Elementary School	5,454.50	31,307.74	33,142.86	3,619.38
Belmont Elementary School	10,145.93	32,761.13	29,349.15	13,557.91
Bennett Elementary School	36,381.04	74,988.71	74,720.67	36,649.08
Louise A. Benton Middle School	80,082.88	318,802.00	290,197.85	108,687.03
Stuart M. Beville Middle School	176,615.83	169,421.57	166,007.91	180,029.49
Brentsville District High School	267,825.01	733,985.46	715,071.23	286,739.24
Bristow Run Elementary School	10,579.95	85,967.22	77,932.29	18,614.88
Bull Run Middle School	48,808.46	313,888.51	318,229.95	44,467.02
Cedar Point Elementary School	23,833.37	73,747.66	75,269.38	22,311.65
Coles Elementary School	22,570.64	45,753.28	33,202.83	35,121.09
Dale City Elementary School	20,403.92	29,763.82	35,871.79	14,295.95
Dumfries Elementary School	12,420.76	14,395.38	12,293.97	14,522.17
Suella Ellis Elementary School	7,609.38	24,754.39	23,693.76	8,670.01
Enterprise Elementary School	12,021.56	37,290.48	32,294.77	17,017.27
Featherstone Elementary School	5,638.50	26,655.80	25,435.59	6,858.71
Forest Park High School	249,043.10	765,038.94	750,518.86	263,563.18
Freedom High School	52,510.28	352,725.34	325,093.84	80,141.78
Garfield High School	225,119.47	580,176.78	544,890.39	260,405.86
Glenkirk Elementary School	-	128,292.79	108,782.21	19,510.58
Mills E. Godwin Middle School	222,352.31	164,889.33	161,897.05	225,344.59
Graham Park Middle School	71,707.88	187,749.78	176,320.90	83,136.76
Henderson Elementary School	19,858.12	67,431.58	67,999.65	19,290.05
C. D. Hylton High School	386,267.99	811,753.38	810,076.49	387,944.88
Independent Hill School	22,101.44	22,684.90	22,862.57	21,923.77
Kerrydale Elementary School	8,139.21	40,627.40	38,472.73	10,293.88
Kilby Elementary School	13,468.67	21,330.07	21,516.85	13,281.89
Martin Luther King Elementary School	12,886.12	27,301.59	20,160.38	20,027.33
Lake Ridge Elementary School	55,053.41	47,628.72	31,971.60	70,710.53
Lake Ridge Middle School	150,725.42	209,326.74	210,062.11	149,990.05
Leesylvania Elementary School	28,768.42	70,949.99	82,743.19	16,975.22
Loch Lomond Elementary School	7,187.49	26,147.55	28,316.01	5,019.03
Fred M. Lynn Middle School	51,419.29	123,061.87	116,984.15	57,497.01
Marshall Elementary School	42,870.97	88,505.46	82,908.43	48,468.00
Marstellar Middle School	174,268.03	253,148.21	240,338.68	187,077.56
Marumsco Hills Elementary School	23,817.48	21,068.45	25,132.93	19,753.00
Christa McAuliffe Elementary School	35,245.06	42,075.62	40,546.07	36,774.61
Minnieville Elementary School	3,564.56	31,703.66	29,820.19	5,448.03
Montclair Elementary School	9,854.09	66,627.51	61,123.47	15,358.13
Mountain View Elementary School	9,433.49	39,364.25	38,657.98	10,139.76
Mullen Elementary School	19,822.17	32,813.09	34,889.64	17,745.62
Neabsco Elementary School	3,358.67	51,015.47	41,232.49	13,141.65

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006 (continued)

Name of School	Cash Balance July 1, 2005	Receipts	Disburse- ments	Cash Balance June 30, 2006
New Directions Alternative School	\$ 6,309.97	\$ 5,406.45	\$ -	\$ 11,716.42
New Dominion Alternative School	266.33	70.00	-	336.33
Nokesville Elementary School	55,068.93	84,101.98	70,912.51	68,258.40
Occoquan Elementary School	7,243.95	36,185.55	23,780.82	19,648.68
Old Bridge Elementary School	18,751.58	37,307.25	35,604.22	20,454.61
Osborn Park Senior High School	167,755.45	809,222.02	776,095.28	200,882.19
Pace West School	2,452.48	-	-	2,452.48
Parkside Middle School	92,702.57	135,435.77	144,672.21	83,466.13
John F. Pattie, Sr. Elementary School	33,120.16	65,350.94	69,847.03	28,624.07
Penn Elementary School	25,899.37	93,990.32	75,011.75	44,877.94
Pennington Traditional School	38,321.77	137,306.70	115,940.19	59,688.28
Potomac Senior High School	160,552.68	586,417.60	595,811.88	151,158.40
Potomac View Elementary School	9,516.27	21,715.14	18,412.53	12,818.88
Mary Porter Traditional School	25,834.50	98,584.08	83,276.24	41,142.34
Rippon Middle School	78,408.62	147,459.42	165,346.66	60,521.38
River Oaks Elementary School	30,573.22	35,217.59	26,712.80	39,078.01
Rockledge Elementary School	29,825.19	39,028.95	36,988.49	31,865.65
Herbert J. Saunders Middle School	91,023.78	268,681.01	269,909.23	89,795.56
Signal Hill Elementary School	27,976.27	66,635.10	67,968.12	26,643.25
Sinclair Elementary School	15,874.77	19,357.77	24,050.55	11,181.99
Springwoods Elementary School	3,805.84	48,842.37	45,261.11	7,387.10
Stonewall Jackson High School	384,786.89	624,018.36	603,087.64	405,717.61
Stonewall Middle School	54,142.26	137,504.08	113,789.80	77,856.54
Sudley Elementary School	27,986.87	22,330.97	19,202.71	31,115.13
Swans Creek Elementary School	22,105.73	54,732.58	47,742.87	29,095.44
Triangle Elementary School	19,088.54	10,861.94	10,440.81	19,509.67
Tyler Elementary School	5,615.83	30,256.74	28,179.92	7,692.65
Vaughan Elementary School	7,398.96	72,707.65	56,594.98	23,511.63
Victory Elementary School	-	55,209.10	35,665.32	19,543.78
West Gate Elementary School	13,995.13	17,325.14	15,206.89	16,113.38
Westridge Elementary School	26,303.46	39,587.71	33,708.93	32,182.24
Mary Williams Elementary School	5,919.44	21,019.01	20,346.16	6,592.29
Woodbine Preschool	20,633.71	3,646.15	2,971.76	21,308.10
Woodbridge Middle School	102,900.06	187,007.43	194,090.78	95,816.71
Woodbridge Senior High School	244,449.34	740,283.07	704,525.52	280,206.89
Yorkshire Elementary School	34,403.03	27,361.24	33,541.00	28,223.27
Totals	\$ 4,670,262.67	\$ 11,862,525.25	\$ 11,290,999.20	\$ 5,241,788.72

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, 2006

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, 2006.

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

Robinson, Farmer, Cox Associates

Verona, Virginia
August 16, 2006

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 8,524.60	\$ 37,132.73	\$ 34,728.41	\$ 1,122.54	\$ 714.58	\$ 11,336.88
Fund Raisers	10,952.37	85,304.36	67,658.98	1,155.45	1,134.00	28,619.20
School Operating	814.17	18,936.41	15,432.22	463.27	651.88	4,129.75
Clearing	7,320.84	21,571.81	16,901.86	-	51.45	11,939.34
Faculty	1,029.80	12,670.77	10,895.43	385.00	574.35	2,615.79
School Total	\$ <u>28,641.78</u>	\$ <u>175,616.08</u>	\$ <u>145,616.90</u>	\$ <u>3,126.26</u>	\$ <u>3,126.26</u>	\$ <u>58,640.96</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Interest Checking

\$ 58,640.96

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANN LUDWIG SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
For the Year Ending June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Major Activity	\$ 865.57	\$ 35.00	\$ -	\$ -	\$ -	\$ 900.57
School Operating	10,338.33	652.88	42.05	-	10.25	10,938.91
Clearing	58.44	432.60	257.48	212.84	202.59	243.81
Faculty	912.10	253.98	151.48	-	-	1,014.60
School Total	<u>\$ 12,174.44</u>	<u>\$ 1,374.46</u>	<u>\$ 451.01</u>	<u>\$ 212.84</u>	<u>\$ 212.84</u>	<u>\$ 13,097.89 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 13,097.89

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Clubs/Organizations	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Instructional	1,730.70	13,623.60	14,375.69	681.88	114.52	1,545.97
Major Activity	9,829.07	22,030.92	21,698.21	2,122.72	2,712.58	9,571.92
School Operating	9,186.22	906.28	3,943.27	2.12	2.12	6,149.23
Clearing	546.39	3,784.08	3,423.45	22.50	0.00	929.52
Faculty	346.40	1,649.31	2,388.61	0.00	0.00	(392.90)
School Total	\$ <u>21,638.78</u>	\$ <u>41,994.19</u>	\$ <u>45,829.23</u>	\$ <u>2,829.22</u>	\$ <u>2,829.22</u>	\$ <u>17,803.74</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 17,803.74

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Clubs/Organizations	\$ 303.04	\$ 736.75	\$ 489.05	\$ 0.00	\$ 0.00	\$ 550.74
Instructional	6,077.05	23,406.55	36,686.26	11,848.09	30.00	4,615.43
Major Activity	457.38	29,379.33	16,760.30	0.00	11,848.09	1,228.32
School Operating	120.33	273.00	0.00	0.00	0.00	393.33
Clearing	455.84	745.95	877.68	30.00	0.00	354.11
Faculty	249.13	514.80	345.87	181.44	181.44	418.06
School Total	\$ <u>7,662.77</u>	\$ <u>55,056.38</u>	\$ <u>55,159.16</u>	\$ <u>12,059.53</u>	\$ <u>12,059.53</u>	\$ <u>7,559.99</u> *

* Represented by cash on demand with:

Suntrust Bank
--Checking

\$ 7,559.99

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 8,589.84	\$ 92,725.76	\$ 61,363.18	\$ 2,153.29	\$ 19,362.54	\$ 22,743.17
Instructional	1,108.21	35,620.03	13,475.83	807.85	11,705.80	12,354.46
Fund raisers	38,367.52	449,748.79	284,457.81	20,218.49	135,565.31	88,311.68
School Operating	24,881.17	3,172.27	9,157.35	19,013.00	6,095.43	31,813.66
Clearing	20,175.40	113,140.99	195,441.79	128,824.46	581.00	66,118.06
Faculty	5,416.72	2,603.58	4,934.27	2,292.99	-	5,379.02
School Total	<u>\$ 98,538.86</u>	<u>\$ 697,011.42</u>	<u>\$ 568,830.23</u>	<u>\$ 173,310.08</u>	<u>\$ 173,310.08</u>	<u>\$ 226,720.05 *</u>

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 11,016.60

--Money Market Savings

215,703.45

Total cash

\$ 226,720.05

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 320.89	\$ 4,500.00	\$ 4,715.28	\$ 89.36	\$ -	\$ 194.97
Instructional	3,257.88	6,573.25	13,275.44	7,647.37	1,785.01	2,418.05
Major Activity	327.70	17,001.45	10,705.53	1,490.82	7,984.17	130.27
School Operating	301.03	17.00	880.13	624.66	30.00	32.56
Clearing	890.60	1,147.51	1,951.33	-	53.03	33.75
Faculty	356.40	2,068.53	1,615.15	507.74	507.74	809.78
School Total	<u>\$ 5,454.50</u>	<u>\$ 31,307.74</u>	<u>\$ 33,142.86</u>	<u>\$ 10,359.95</u>	<u>\$ 10,359.95</u>	<u>\$ 3,619.38 *</u>

* Represented by cash on demand with:

BB & T

--Checking

\$ 3,619.38

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inner Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 3,882.91	\$ 10,117.57	\$ 13,427.20	\$ 3,456.18	\$ 77.56	\$ 3,951.90
Major Activity	5,443.84	17,105.98	10,694.40	-	3,401.88	8,453.54
School Operating	412.20	1,525.27	1,492.00	-	-	445.47
Clearing	264.14	1,247.66	1,145.54	23.26	-	389.52
Faculty	142.84	2,764.65	2,590.01	-	-	317.48
School Total	<u>\$ 10,145.93</u>	<u>\$ 32,761.13</u>	<u>\$ 29,349.15</u>	<u>\$ 3,479.44</u>	<u>\$ 3,479.44</u>	<u>\$ 13,557.91 *</u>

* Represented by cash on demand with:

Wachovia Bank

--Business Checking

\$ 13,557.91

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 6,685.77	\$ 32,393.00	\$ 27,081.29	\$ -	\$ -	\$ 11,997.48
Major Activity	26,953.99	36,773.95	39,654.11	134.74	134.74	24,073.83
School Operating	633.21	499.02	1,081.61	-	127.80	(77.18)
Clearing	1,639.72	2,202.46	3,907.03	127.80	-	62.95
Faculty	468.35	3,120.28	2,996.63	-	-	592.00
School Total	\$ <u>36,381.04</u>	\$ <u>74,988.71</u>	\$ <u>74,720.67</u>	\$ <u>262.54</u>	\$ <u>262.54</u>	\$ <u>36,649.08</u> *

* Represented by cash on demand with:

SunTrust Bank

--Business Interest Checking

\$ 36,649.08

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Organizational	\$ 23,499.19	\$ 57,984.59	\$ 53,339.53	\$ 3,313.63	\$ 720.85	\$ 30,737.03
Instructional	25,297.17	66,598.92	85,988.58	31,495.08	7,535.17	29,867.42
Major Activity	22,319.14	163,863.10	124,190.04	26,835.25	50,820.21	38,007.24
School Operating	5,373.67	14,269.93	5,807.23	25,451.89	33,120.94	6,167.32
Clearing	991.31	7,504.11	14,267.02	8,028.15	1,911.33	345.22
Faculty	2,602.40	8,581.35	6,605.45	2,539.34	3,554.84	3,562.80
School Total	\$ <u>80,082.88</u>	\$ <u>318,802.00</u>	\$ <u>290,197.85</u>	\$ <u>97,663.34</u>	\$ <u>97,663.34</u>	\$ <u>108,687.03</u> *

* Represented by cash on demand with:

BB&T Bank Checking	\$ <u>108,687.03</u>
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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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Organizational	\$ 4,567.17	\$ 3,223.50	\$ 3,866.91	\$ 1,168.80	\$ 168.80	\$ 4,923.76
Instructional	11,276.84	12,918.34	24,625.26	17,894.73	1,559.12	15,905.53
Major Activity	99,124.60	114,029.70	73,535.76	9,571.27	38,117.48	111,072.33
School Operating	57,486.27	2,015.24	31,053.19	19,009.77	6,100.00	41,358.09
Clearing	37.25	31,176.78	26,280.39	265.58	2,264.75	2,934.47
Faculty	4,123.70	6,058.01	6,646.40	1,753.26	1,453.26	3,835.31
School Total	<u>\$ 176,615.83</u>	<u>\$ 169,421.57</u>	<u>\$ 166,007.91</u>	<u>\$ 49,663.41</u>	<u>\$ 49,663.41</u>	<u>\$ 180,029.49 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 80,633.44
--Savings	<u>99,396.05</u>
Total cash	<u>\$ 180,029.49</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, 2006

Functions	Cash Balance July, 1 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 49,189.55	\$ 78,114.29	\$ 89,415.23	\$ 10,195.24	\$ 2,617.64	\$ 45,466.21
Instructional	11,525.51	42,031.28	39,642.23	4,578.15	3,008.56	15,484.15
Major Activity	162,790.46	497,102.86	436,215.92	26,757.85	78,246.95	172,188.30
School Operating	35,685.53	45,565.60	39,607.23	44.56	45.00	41,643.46
Clearing	2,498.79	61,663.92	103,013.78	42,342.35	-	3,491.28
Faculty	6,135.17	9,507.51	7,176.84	2,183.83	2,183.83	8,465.84
School Total	<u>\$ 267,825.01</u>	<u>\$ 733,985.46</u>	<u>\$ 715,071.23</u>	<u>\$ 86,101.98</u>	<u>\$ 86,101.98</u>	<u>\$ 286,739.24</u> *

* Represented by cash on demand with:

Patriot Bank	
--Checking	\$ 11,888.38
--Money Market	<u>274,850.86</u>
Total cash	<u>\$ 286,739.24</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 55.00	\$ -	\$ 139.00	\$ 139.00	\$ 51.99	\$ 3.01
Instructional	814.25	34,291.42	39,090.11	6,345.50	1,290.69	1,070.37
Major Activity	5,061.26	25,029.33	16,268.92	-	9,557.68	4,263.99
School Operating	3,578.86	5,331.07	10,168.31	4,494.86	-	3,236.48
Clearing	899.99	19,169.30	10,201.05	118.50	47.50	9,939.24
Faculty	170.59	2,146.10	2,064.90	377.45	527.45	101.79
School Total	<u>\$ 10,579.95</u>	<u>\$ 85,967.22</u>	<u>\$ 77,932.29</u>	<u>\$ 11,475.31</u>	<u>\$ 11,475.31</u>	<u>\$ 18,614.88 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 18,614.88

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, 2006

Functions	Cash Balance July, 1 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 1,313.55	\$ 4,885.53	\$ 5,134.62	\$ 2,310.50	\$ -	\$ 3,374.96
Instructional	5,913.83	77,195.34	87,081.81	9,273.81	1,248.31	4,052.86
Major Activity	37,235.59	183,261.81	179,461.97	16,747.83	26,583.83	31,199.43
School Operating	4,578.63	867.19	6,981.69	3,880.35	500.00	1,844.48
Clearing	(350.47)	43,233.49	35,591.99	-	3,690.35	3,600.68
Faculty	117.33	4,445.15	3,977.87	-	190.00	394.61
School Total	<u>\$ 48,808.46</u>	<u>\$ 313,888.51</u>	<u>\$ 318,229.95</u>	<u>\$ 32,212.49</u>	<u>\$ 32,212.49</u>	<u>\$ 44,467.02 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 44,467.02

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CEDAR POINT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash		Disbursements	Inter-Account Transfers		Cash Balance June 30, 2006
	Balance July 1, 2005	Receipts		In	Out	
Instructional	\$ 9,891.39	\$ 36,360.14	\$ 58,601.83	\$ 19,992.44	\$ 743.96	\$ 6,898.18
Major Activity	10,609.30	31,751.75	8,247.03	0.00	22,623.48	11,490.54
School Operating	2,462.96	0.00	4,228.14	3,375.00	0.00	1,609.82
Clearing	(81.00)	1,727.60	1,646.60	0.00	0.00	0.00
Faculty	950.72	3,908.17	2,545.78	1,196.19	1,196.19	2,313.11
School Total	\$ <u>23,833.37</u>	\$ <u>73,747.66</u>	\$ <u>75,269.38</u>	\$ <u>24,563.63</u>	\$ <u>24,563.63</u>	\$ <u>22,311.65</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 22,311.65

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 3,595.81	\$ 6,462.10	\$ 8,135.01	\$ 2,717.35	\$ -	\$ 4,640.25
Major Activity	7,912.42	24,508.68	16,409.10	382.00	3,995.35	12,398.65
School Operating	5,734.47	10,305.01	4,645.88	904.00	8.00	12,289.60
Clearing	130.45	812.22	854.43	-	-	88.24
Faculty	5,197.49	3,665.27	3,158.41	75.00	75.00	5,704.35
School Total	\$ <u>22,570.64</u>	\$ <u>45,753.28</u>	\$ <u>33,202.83</u>	\$ <u>4,078.35</u>	\$ <u>4,078.35</u>	\$ <u>35,121.09</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 35,121.09

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, 2006

Functions	Cash		Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2005	Receipts		In	Out	Balance June 30, 2006
Instructional	\$ 6,623.13	\$ 9,381.49	\$ 10,565.52	\$ 1,821.10	\$ 12.00	\$ 7,248.20
Major Activity	3,652.66	9,487.58	7,292.20	295.00	3,481.16	2,661.88
School Operating	9,541.21	7,878.50	15,017.00	2,136.66	871.60	3,667.77
Clearing	398.85	1,516.07	1,872.18	12.00	-	54.74
Faculty	188.07	1,500.18	1,124.89	100.00	-	663.36
School Total	\$ <u>20,403.92</u>	\$ <u>29,763.82</u>	\$ <u>35,871.79</u>	\$ <u>4,364.76</u>	\$ <u>4,364.76</u>	\$ <u>14,295.95</u> *

* Represented by cash on demand with:

Wachovia Bank

--Checking-General

\$ 14,295.95

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 1,954.92	\$ 4,000.45	\$ 4,270.21	\$ 70.85	\$ 70.85	\$ 1,685.16
Major Activity	6,411.53	6,090.29	3,115.86	300.00	500.00	9,185.96
School Operating	3,281.66	1,102.00	1,510.27	-	-	2,873.39
Clearing	75.90	646.07	559.36	8.16	8.16	162.61
Faculty	696.75	2,556.57	2,838.27	500.00	300.00	615.05
School Total	\$ <u>12,420.76</u>	\$ <u>14,395.38</u>	\$ <u>12,293.97</u>	\$ <u>879.01</u>	\$ <u>879.01</u>	\$ <u>14,522.17</u> *

* Represented by cash on demand with:

Bank of America
--Business Checking

\$ 14,522.17

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, 2006

Functions	Cash		Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
	Balance July 1, 2005	Receipts		In	Out	
Instructional	\$ 2,590.75	\$ 10,988.18	\$ 11,791.57	\$ 2,563.83	\$ 11.09	\$ 4,340.10
Fund Raisers	1,679.82	8,560.56	3,893.37	0.00	4,187.56	2,159.45
School Operating	1,804.25	1,687.00	5,854.52	2,370.27	0.00	7.00
Clearing	291.69	1,181.80	806.23	0.00	0.00	667.26
Faculty	1,242.87	2,336.85	1,348.07	0.00	735.45	1,496.20
School Total	\$ <u>7,609.38</u>	\$ <u>24,754.39</u>	\$ <u>23,693.76</u>	\$ <u>4,934.10</u>	\$ <u>4,934.10</u>	\$ <u>8,670.01</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 8,670.01

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 4,307.52	\$ 3,892.00	\$ 3,268.79	\$ 65.75	\$ 538.74	\$ 4,457.74
Major Activity	4,450.32	27,218.76	21,579.46	303.71	9.46	10,383.87
School Operating	2,168.54	360.00	517.86	-	241.26	1,769.42
Clearing	32.90	781.54	476.61	-	-	337.83
Faculty	1,062.28	5,038.18	6,452.05	1,420.00	1,000.00	68.41
School Total	\$ <u>12,021.56</u>	\$ <u>37,290.48</u>	\$ <u>32,294.77</u>	\$ <u>1,789.46</u>	\$ <u>1,789.46</u>	\$ <u>17,017.27</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 17,017.27

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 3,600.75	\$ 6,181.95	\$ 8,600.82	\$ 1,557.07	\$ 71.37	\$ 2,667.58
Major Activity	399.24	13,163.85	8,072.00	70.52	3,227.36	2,334.25
School Operating	1,668.20	2,275.74	3,789.02	1,858.14	245.91	1,767.15
Clearing	(303.91)	2,956.74	2,704.76	58.91	-	6.98
Faculty	274.22	2,077.52	2,268.99	-	-	82.75
School Total	\$ <u>5,638.50</u>	\$ <u>26,655.80</u>	\$ <u>25,435.59</u>	\$ <u>3,544.64</u>	\$ <u>3,544.64</u>	\$ <u>6,858.71</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 6,858.71

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash		Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2005	Receipts		In	Out	Balance June 30, 2006
Club/Organization	\$ 13,171.02	\$ 46,239.36	\$ 48,950.90	\$ 4,936.67	\$ 10,627.83	\$ 4,768.32
Instructional	6,659.06	50,465.19	45,233.88	1,361.13	2,305.01	10,946.49
Fund raisers	29,655.44	139,183.75	121,338.09	17,156.57	9,047.83	55,609.84
School Operating	122.28	2,718.21	10,801.77	18,628.61	10,623.65	43.68
Clearing	2,427.88	114,118.83	98,769.20	9,673.25	18,677.31	8,773.45
Faculty	474.60	-	-	-	474.60	-
School Total	\$ 52,510.28	\$ 352,725.34	\$ 325,093.84	\$ 51,756.23	\$ 51,756.23	\$ 80,141.78 *

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 80,141.78

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 55,046.55	\$ 179,526.88	\$ 180,879.53	\$ 1,295.50	\$ 10,869.99	\$ 44,119.41
Instructional	22,446.66	56,975.66	62,520.03	5,427.64	4,454.74	17,875.19
Major Activity	75,941.28	317,747.93	318,928.09	122,688.00	144,662.45	52,786.67
School Operating	41,835.60	7,453.17	35,748.48	27,651.05	1,536.25	39,655.09
Clearing	23,460.12	166,260.89	139,626.72	-	-	50,094.29
Faculty	30,312.89	37,074.41	12,816.01	5,085.24	624.00	59,032.53
School Total	<u>\$ 249,043.10</u>	<u>\$ 765,038.94</u>	<u>\$ 750,518.86</u>	<u>\$ 162,147.43</u>	<u>\$ 162,147.43</u>	<u>\$ 263,563.18 *</u>

* Represented by cash on demand with:

BB&T Bank

- Money Market Checking
- Certificate of Deposit

\$ 261,734.02
1,829.16
<u>\$ 263,563.18</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 34,710.80	\$ 115,039.97	\$ 109,774.61	\$ 8,733.34	\$ 10,939.65	\$ 37,769.85
Instructional	49,679.24	119,251.24	84,578.96	3,206.71	48,595.46	38,962.77
Major Activity	134,493.89	172,359.37	170,762.46	63,756.00	80,857.12	118,989.68
School Operating	46,392.27	21,706.58	13,808.66	65,804.23	72,105.84	47,988.58
Clearing	(50,386.19)	138,718.01	157,621.39	180,280.86	107,126.13	3,865.16
Faculty	10,229.46	13,101.61	8,344.31	6,000.00	8,156.94	12,829.82
School Total	<u>\$ 225,119.47</u>	<u>\$ 580,176.78</u>	<u>\$ 544,890.39</u>	<u>\$ 327,781.14</u>	<u>\$ 327,781.14</u>	<u>\$ 260,405.86 *</u>

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 72,728.22

--Money Market Savings

187,677.64

Total cash

\$ 260,405.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GLENKIRK ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ -	\$ 27,049.01	\$ 29,525.41	\$ 6,856.39	\$ 1,786.74	\$ 2,593.25
Fundraisers	-	74,144.73	57,194.23	207.38	7,601.48	9,556.40
School Operating	-	7,474.87	6,034.50	3,482.64	153.26	4,769.75
Clearing	-	15,986.57	14,583.39	266.82	1,271.75	398.25
Faculty	-	3,637.61	1,444.68	-	-	2,192.93
School Total	\$ -	\$ 128,292.79	\$ 108,782.21	\$ 10,813.23	\$ 10,813.23	\$ 19,510.58 *

* Represented by cash on demand with:

Suntrust Bank
--Business Checking \$ 19,510.58

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 5,518.49	\$ 9,539.92	\$ 9,244.63	\$ 1,984.20	\$ 984.20	\$ 6,813.78
Instructional	12,939.94	26,235.45	43,814.59	36,577.77	21,724.71	10,213.86
Major Activity	51,222.36	99,377.01	78,506.42	28,189.10	49,918.87	50,363.18
School Operating	151,121.34	5,372.67	5,400.01	27,570.35	23,896.70	154,767.65
Clearing	1,233.44	17,731.09	17,981.95	1,754.45	1,063.89	1,673.14
Faculty	316.74	6,633.19	6,949.45	1,578.75	66.25	1,512.98
School Total	\$ <u>222,352.31</u>	\$ <u>164,889.33</u>	\$ <u>161,897.05</u>	\$ <u>97,654.62</u>	\$ <u>97,654.62</u>	\$ <u>225,344.59</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 23,613.49
--Money Market	201,731.10
Total cash	\$ <u>225,344.59</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 7,431.74	\$ 13,433.12	\$ 16,756.58	\$ 2,206.00	\$ 240.00	\$ 6,074.28
Instructional	13,631.14	42,326.97	52,599.78	17,353.14	9,172.82	11,538.65
Major Activity	37,689.21	105,031.33	73,581.69	16,594.32	33,111.71	52,621.46
School Operating	5,585.29	148.71	8,651.03	11,244.12	1,887.50	6,439.59
Clearing	5,286.15	23,674.29	20,657.45	2,046.59	5,433.74	4,915.84
Faculty	2,084.35	3,135.36	4,074.37	2,951.83	2,550.23	1,546.94
School Total	<u>\$ 71,707.88</u>	<u>\$ 187,749.78</u>	<u>\$ 176,320.90</u>	<u>\$ 52,396.00</u>	<u>\$ 52,396.00</u>	<u>\$ 83,136.76</u> *

* Represented by cash on demand with:

United Bank
--Checking

\$ 83,136.76

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 990.19	\$ 21,141.95	\$ 21,792.62	\$ 21,224.15	\$ 14,092.18	\$ 7,471.49
Major Activity	17,084.80	40,667.24	37,293.33	41.00	11,568.36	8,931.35
School Operating	1,473.62	2,794.00	6,141.90	5,936.39	1,541.00	2,521.11
Clearing	40.53	929.55	1,014.00	-	-	(43.92)
Faculty	268.98	1,898.84	1,757.80	-	-	410.02
School Total	\$ <u>19,858.12</u>	\$ <u>67,431.58</u>	\$ <u>67,999.65</u>	\$ <u>27,201.54</u>	\$ <u>27,201.54</u>	\$ <u>19,290.05</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 19,290.05

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 55,274.65	\$ 108,109.96	\$ 115,828.70	\$ 15,907.85	\$ 16,657.88	\$ 46,805.88
Instructional	67,487.36	123,199.29	120,214.90	21,089.20	15,225.25	76,335.70
Major Activity	172,015.46	390,758.71	342,397.09	19,382.55	58,311.81	181,447.82
School Operating	75,051.08	16,104.36	49,597.69	29,939.57	4,989.78	66,507.54
Clearing	11,571.34	167,125.08	174,792.30	23,468.25	15,786.15	11,586.22
Faculty	4,868.10	6,455.98	7,245.81	1,775.13	591.68	5,261.72
School Total	<u>\$ 386,267.99</u>	<u>\$ 811,753.38</u>	<u>\$ 810,076.49</u>	<u>\$ 111,562.55</u>	<u>\$ 111,562.55</u>	<u>\$ 387,944.88 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 60,896.03
--Money Market	<u>327,048.85</u>
Total cash	<u>\$ 387,944.88</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 13,117.09	\$ 14,983.15	\$ 13,009.61	\$ -	\$ -	\$ 15,090.63
Major Activity	348.34	315.88	211.48	-	-	452.74
Operating	7,148.62	4,529.15	6,618.42	-	-	5,059.35
Clearing	(69.75)	-	-	-	-	(69.75)
Faculty	139.77	320.00	409.20	-	-	50.57
Other	1,417.37	2,536.72	2,613.86	-	-	1,340.23
School Total	\$ <u>22,101.44</u>	\$ <u>22,684.90</u>	\$ <u>22,862.57</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>21,923.77</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 21,923.77

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 3,778.40	\$ 19,605.93	\$ 22,113.30	\$ 826.28	\$ 819.28	\$ 1,278.03
Major Activity	3,285.10	3,965.44	67.50	-	1,362.36	5,820.68
School Operating	1,602.39	8,537.75	9,997.44	1,361.86	97.00	1,407.56
Clearing	(1,195.90)	5,019.53	2,568.45	0.50	-	1,255.68
Faculty	669.22	3,498.75	3,726.04	523.08	433.08	531.93
School Total	<u>\$ 8,139.21</u>	<u>\$ 40,627.40</u>	<u>\$ 38,472.73</u>	<u>\$ 2,711.72</u>	<u>\$ 2,711.72</u>	<u>\$ 10,293.88 *</u>

* Represented by cash on demand with:

Wachovia National Bank
--Checking-General

\$ 10,293.88

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 23.90	\$ 2,704.50	\$ 2,737.50	\$ 68.00	\$ 35.00	\$ 23.90
Major Activity	10,349.34	4,634.33	2,479.61	35.00	3,554.00	8,985.06
School Operating	1,256.74	276.55	4,694.28	4,813.00	68.00	1,584.01
Clearing	1,132.08	12,323.56	11,271.75	-	850.00	1,333.89
Faculty	706.61	1,391.13	333.71	79.00	488.00	1,355.03
School Total	\$ <u>13,468.67</u>	\$ <u>21,330.07</u>	\$ <u>21,516.85</u>	\$ <u>4,995.00</u>	\$ <u>4,995.00</u>	\$ <u>13,281.89</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 13,281.89

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Clubs/Organizational	\$ -	\$ 135.00	\$ 37.75	\$ -	\$ -	\$ 97.25
Instructional	(0.00)	4,243.00	4,352.00	154.00	22.50	22.50
Pictures	6,011.42	9,778.42	5,474.94	-	2,009.50	8,305.40
School Operating	4,543.53	187.75	3,253.88	1,900.00	22.00	3,355.40
Clearing	120.09	1,809.77	1,866.66	-	-	63.20
Faculty	2,211.08	11,147.65	5,175.15	0.02	0.02	8,183.58
School Total	\$ <u>12,886.12</u>	\$ <u>27,301.59</u>	\$ <u>20,160.38</u>	\$ <u>2,054.02</u>	\$ <u>2,054.02</u>	\$ <u>20,027.33</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 20,027.33

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ -	\$ 9.83
Instructional	9,071.20	17,941.78	5,798.13	-	-	21,214.85
Major Activity	43,524.23	26,625.67	23,532.76	138.04	-	46,755.18
School Operating	1,978.00	1,438.01	1,209.80	-	1,001.35	1,204.86
Clearing	470.15	1,340.64	284.98	-	-	1,525.81
Faculty	-	282.62	1,145.93	1,145.93	282.62	-
School Total	<u>\$ 55,053.41</u>	<u>\$ 47,628.72</u>	<u>\$ 31,971.60</u>	<u>\$ 1,283.97</u>	<u>\$ 1,283.97</u>	<u>\$ 70,710.53</u> *

* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 5,444.41
--Money Market	65,266.12
Total cash	<u>\$ 70,710.53</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 17,208.37	\$ 37,699.52	\$ 35,832.40	\$ 11,103.09	\$ 10,966.78	\$ 19,211.80
Instructional	23,997.48	28,842.06	39,500.51	14,528.71	3,636.94	24,230.80
Major Activity	57,921.99	132,351.59	114,536.49	22,248.78	62,684.84	35,301.03
Operating	48,177.84	3,258.68	10,635.04	37,175.99	8,564.93	69,412.54
Clearing	1,716.98	6,517.50	8,922.75	143.79	63.00	(607.48)
Faculty	1,702.76	657.39	634.92	716.13	-	2,441.36
School Total	<u>\$ 150,725.42</u>	<u>\$ 209,326.74</u>	<u>\$ 210,062.11</u>	<u>\$ 85,916.49</u>	<u>\$ 85,916.49</u>	<u>\$ 149,990.05 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 45,316.99
--Money Market	104,673.06
	<u>149,990.05</u>
Total cash	\$ <u>149,990.05</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 3,040.95	\$ 20,430.34	\$ 22,337.46	\$ 625.13	\$ 360.17	\$ 1,398.79
Major Activity	12,669.49	23,302.86	17,271.60	-	6,194.33	12,506.42
School Operating	9,858.22	1,620.15	19,026.68	12,310.21	1,843.11	2,918.79
Clearing	2,800.33	21,299.88	18,848.19	148.00	5,285.73	114.29
Faculty	399.43	4,296.76	5,259.26	932.98	332.98	36.93
School Total	\$ <u>28,768.42</u>	\$ <u>70,949.99</u>	\$ <u>82,743.19</u>	\$ <u>14,016.32</u>	\$ <u>14,016.32</u>	\$ <u>16,975.22</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 16,975.22

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 216.09	\$ -	\$ 27.92	\$ 58.12	\$ 246.29	\$ -
Instructional	0.13	6,408.08	6,024.28	787.42	869.02	302.33
Major Activity	3,914.00	16,117.49	13,220.25	1,002.39	5,090.50	2,723.13
School Operating	1,790.40	549.52	5,859.40	8,886.04	4,424.92	941.64
Clearing	782.66	1,137.68	1,286.71	13.00	216.24	430.39
Faculty	484.21	1,934.78	1,897.45	100.00	-	621.54
School Total	<u>\$ 7,187.49</u>	<u>\$ 26,147.55</u>	<u>\$ 28,316.01</u>	<u>\$ 10,846.97</u>	<u>\$ 10,846.97</u>	<u>\$ 5,019.03 *</u>

* Represented by cash on demand with:

Suntrust Bank
--Business Checking

\$ 5,019.03

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 1,892.11	\$ 22,862.83	\$ 24,455.29	\$ 2,537.90	\$ -	\$ 2,837.55
Instructional	19,079.69	18,327.40	18,635.19	55.98	55.98	18,771.90
Major Activity	23,840.87	54,644.88	47,255.74	1,961.37	11,098.80	22,092.58
School Operating	6,250.10	14,898.37	15,121.45	11,315.97	4,716.44	12,626.55
Clearing	64.33	9,274.37	9,371.51	105.00	105.00	(32.81)
Faculty	292.19	3,054.02	2,144.97	-	-	1,201.24
School Total	<u>\$ 51,419.29</u>	<u>\$ 123,061.87</u>	<u>\$ 116,984.15</u>	<u>\$ 15,976.22</u>	<u>\$ 15,976.22</u>	<u>\$ 57,497.01</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 57,497.01

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Clubs/Organizations	\$ -	\$ 1,095.00	\$ 819.52	\$ -	\$ -	\$ 275.48
Instructional	18,836.27	27,491.25	34,076.52	23,390.57	2,778.20	32,863.37
Major Activity	16,741.81	54,518.83	39,727.05	2,489.05	23,381.77	10,640.87
Operating	6,767.12	210.00	4,235.32	442.28	110.63	3,073.45
Clearing	134.32	2,181.62	2,338.29	27.50	78.80	(73.65)
Faculty	391.45	3,008.76	1,711.73	1,941.21	1,941.21	1,688.48
School Total	<u>\$ 42,870.97</u>	<u>\$ 88,505.46</u>	<u>\$ 82,908.43</u>	<u>\$ 28,290.61</u>	<u>\$ 28,290.61</u>	<u>\$ 48,468.00 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 48,468.00

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 6,389.22	\$ 12,841.01	\$ 17,031.90	\$ 2,287.60	\$ 533.95	\$ 3,951.98
Instructional	36,015.37	77,083.29	95,095.25	44,943.37	31,781.83	31,164.95
Major Activity	124,896.10	119,994.69	93,967.06	12,853.95	28,275.54	135,502.14
Operating	5,855.07	2,764.53	3,361.05	4,585.36	721.65	9,122.26
Clearing	(66.39)	36,121.19	27,849.27	67.05	3,424.36	4,848.22
Faculty	1,178.66	4,343.50	3,034.15	1,453.17	1,453.17	2,488.01
School Total	\$ <u>174,268.03</u>	\$ <u>253,148.21</u>	\$ <u>240,338.68</u>	\$ <u>66,190.50</u>	\$ <u>66,190.50</u>	\$ <u>187,077.56</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 187,077.56

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 562.35	\$ 1,492.75	\$ 5,114.01	\$ 4,012.00	\$ -	\$ 953.09
Major Activity	10,644.95	11,159.39	11,607.03	74.15	5,574.15	4,697.31
School Operating	11,369.24	6,642.15	6,904.90	6,500.00	5,012.00	12,594.49
Clearing	-	859.71	193.50	-	-	666.21
Faculty	1,240.94	914.45	1,313.49	-	-	841.90
School Total	<u>\$ 23,817.48</u>	<u>\$ 21,068.45</u>	<u>\$ 25,132.93</u>	<u>\$ 10,586.15</u>	<u>\$ 10,586.15</u>	<u>\$ 19,753.00 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 19,753.00

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, 2006

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2005			In	Transfers Out	Balance June 30, 2006
Instructional	\$ 13,762.28	\$ 15,895.43	\$ 18,328.21	\$ 180.00	\$ 180.00	\$ 11,329.50
Pictures	8,103.06	19,882.42	14,624.16	1,191.76	193.51	14,359.57
School Operating	10,219.15	2,202.25	4,048.69	-	1,007.56	7,365.15
Clearing	2,307.44	973.68	436.69	9.31	-	2,853.74
Faculty	853.13	3,121.84	3,108.32	-	-	866.65
School Total	<u>\$ 35,245.06</u>	<u>\$ 42,075.62</u>	<u>\$ 40,546.07</u>	<u>\$ 1,381.07</u>	<u>\$ 1,381.07</u>	<u>\$ 36,774.61</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 36,774.61

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 510.65	\$ 8,548.84	\$ 9,601.71	\$ 2,668.70	\$ (20.50)	\$ 2,146.98
Major Activity	2,332.91	15,404.64	13,155.33	(299.09)	2,549.20	1,733.93
Operating	479.48	(3.26)	417.82	144.22	55.00	147.62
Clearing	-	2,723.02	2,292.38	69.87	-	500.51
Faculty	241.52	5,030.42	4,352.95	1,512.00	1,512.00	918.99
School Total	\$ <u>3,564.56</u>	\$ <u>31,703.66</u>	\$ <u>29,820.19</u>	\$ <u>4,095.70</u>	\$ <u>4,095.70</u>	\$ <u>5,448.03</u> *

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 5,448.03

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 633.48	\$ 24,547.60	\$ 24,284.00	\$ 1,409.00	\$ 1,019.87	\$ 1,286.21
Major Activity	8,532.58	32,950.67	29,840.30	199.14	447.36	11,394.73
School Operating	137.43	5,038.43	2,922.63	1,853.88	1,642.29	2,464.82
Clearing	167.35	854.51	771.33	38.50	291.00	(1.97)
Faculty	383.25	3,236.30	3,305.21	-	100.00	214.34
School Total	<u>\$ 9,854.09</u>	<u>\$ 66,627.51</u>	<u>\$ 61,123.47</u>	<u>\$ 3,500.52</u>	<u>\$ 3,500.52</u>	<u>\$ 15,358.13 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 15,358.13

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 7,376.72	\$ 4,732.03	\$ 16,792.97	\$ 13,866.45	\$ 11.50	\$ 9,170.73
Major Activity	1,550.88	30,608.27	17,483.29	11.50	14,566.45	120.91
Operating	233.75	1,582.00	2,099.95	715.00	15.00	415.80
Clearing	128.52	818.46	737.44	0.00	-	209.54
Faculty	143.62	1,623.49	1,544.33	1,623.49	1,623.49	222.78
School Total	\$ <u>9,433.49</u>	\$ <u>39,364.25</u>	\$ <u>38,657.98</u>	\$ <u>16,216.44</u>	\$ <u>16,216.44</u>	\$ <u>10,139.76</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 10,139.76

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 648.46	\$ 12,436.30	\$ 13,869.12	\$ 1,634.05	\$ 398.25	\$ 451.44
Major Activity	14,140.24	13,268.40	12,916.02	0.00	2,219.36	12,273.26
Operating	4,717.44	28.25	1,251.46	983.56	0.00	4,477.79
Clearing	(577.33)	4,122.60	3,755.35	0.00	-	(210.08)
Faculty	893.36	2,957.54	3,097.69	1,215.48	1,215.48	753.21
School Total	\$ <u>19,822.17</u>	\$ <u>32,813.09</u>	\$ <u>34,889.64</u>	\$ <u>3,833.09</u>	\$ <u>3,833.09</u>	\$ <u>17,745.62</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 17,745.62

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 7,195.96	\$ 17,480.05	\$ 23,524.49	\$ 12,294.41	\$ 4,576.24	\$ 8,869.69
Major Activity	1,279.87	22,400.92	12,218.03	(6,056.71)	4,569.74	836.31
Operating	8.84	1,546.10	1,324.16	2,365.85	1,033.50	1,563.13
Clearing	(5,717.24)	7,510.91	2,640.18	1,683.61	107.68	729.42
Faculty	591.24	2,077.49	1,525.63	441.21	441.21	1,143.10
School Total	\$ <u>3,358.67</u>	\$ <u>51,015.47</u>	\$ <u>41,232.49</u>	\$ <u>10,728.37</u>	\$ <u>10,728.37</u>	\$ <u>13,141.65</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 13,141.65

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Fund Raising	\$ 485.24	\$ 1,450.65	\$ -	\$ -	\$ -	\$ 1,935.89
School Operating	5,824.73	3,955.80	-	-	-	9,780.53
School Total	<u>\$ 6,309.97</u>	<u>\$ 5,406.45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,716.42 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 11,716.42

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Major Activity	\$ 142.77	\$ -	\$ -	\$ -	\$ -	\$ 142.77
School Operating	2.68	-	-	-	-	2.68
Clearing	33.19	-	-	-	-	33.19
Faculty	87.69	70.00	-	-	-	157.69
School Total	<u>\$ 266.33</u>	<u>\$ 70.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336.33 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 336.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 2,991.53	\$ 9,107.30	\$ 16,209.42	\$ 7,915.04	\$ -	\$ 3,804.45
Major Activity	15,961.29	37,083.01	27,503.95	100.00	5,098.15	20,542.20
School Operating	8,079.79	4,259.31	7,541.02	3,500.00	-	8,298.08
Clearing	27,510.76	30,980.40	16,189.88	156.93	6,573.82	35,884.39
Faculty	525.56	2,671.96	3,468.24	1,336.42	1,336.42	(270.72)
School Total	\$ <u>55,068.93</u>	\$ <u>84,101.98</u>	\$ <u>70,912.51</u>	\$ <u>13,008.39</u>	\$ <u>13,008.39</u>	\$ <u>68,258.40</u> *

* Represented by cash on demand with:

Patriot Bank
--Checking-General \$ 68,258.40

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2006

Funds	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional Accounts	\$ 1,546.58	\$ 7,674.70	\$ 6,908.00	\$ -	\$ -	\$ 2,313.28
Major Activities	3,580.51	18,978.24	5,712.62	213.03	213.03	16,846.13
School Operating	302.00	3,587.13	5,563.59	-	-	(1,674.46)
Clearing Accounts	1,549.77	2,423.59	212.24	(1,554.13)	-	2,206.99
Faculty	265.09	3,521.89	5,384.37	1,554.13	-	(43.26)
Totals	\$ <u>7,243.95</u>	\$ <u>36,185.55</u>	\$ <u>23,780.82</u>	\$ <u>213.03</u>	\$ <u>213.03</u>	\$ <u>19,648.68</u> *

* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 19,648.68

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, 2006

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 1,872.39	\$ 12,422.29	\$ 13,525.25	\$ 1,787.78	\$ -	\$ 2,557.21
Major Activity	13,204.49	20,996.24	18,930.71	0.00	2,230.44	13,039.58
Operating	341.76	75.00	830.92	517.75	-	103.59
Clearing	1,800.75	1,389.70	378.41	49.91	325.00	2,536.95
Faculty	1,532.19	2,424.02	1,938.93	200.00	-	2,217.28
School Total	\$ <u>18,751.58</u>	\$ <u>37,307.25</u>	\$ <u>35,604.22</u>	\$ <u>2,555.44</u>	\$ <u>2,555.44</u>	\$ <u>20,454.61</u> *

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 20,454.61

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 30,924.06	\$ 147,186.85	\$ 130,325.31	\$ 5,596.73	\$ 5,034.00	\$ 48,348.33
Instructional	(25,252.24)	131,043.91	134,763.08	1,882.18	1,818.00	(28,907.23)
Major Activity	67,702.80	380,569.04	326,159.66	206,645.58	225,998.66	102,759.10
School Operating	73,902.17	29,051.97	64,043.35	48,265.04	5,665.33	81,510.50
Clearing	15,494.85	115,725.05	117,295.43	339.00	21,212.54	(6,949.07)
Faculty	4,983.81	5,645.20	3,508.45	20.31	3,020.31	4,120.56
School Total	<u>\$ 167,755.45</u>	<u>\$ 809,222.02</u>	<u>\$ 776,095.28</u>	<u>\$ 262,748.84</u>	<u>\$ 262,748.84</u>	<u>\$ 200,882.19 *</u>

* Represented by cash on demand with:

BB&T Bank		
--Interest Checking		\$ 171,425.54
--Certificate of Deposit		5,691.14
Wachovia Bank		
--Certificates of Deposit		23,765.51
Total cash		<u>\$ 200,882.19</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Major Activity	\$ 430.66	\$ -	\$ -	\$ -	\$ -	\$ 430.66
Clearing	2,021.82	-	-	-	-	2,021.82
School Total	<u>\$ 2,452.48</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 10,551.61	\$ 30,982.99	\$ 31,758.58	\$ 1,544.02	\$ 899.62	\$ 10,420.42
Instructional	15,480.50	20,430.33	29,772.87	3,538.67	1,893.74	7,782.89
Major Activity	50,431.69	70,378.56	57,644.84	13,085.51	15,982.92	60,268.00
Operating	11,062.16	5,662.50	14,833.09	10,446.34	10,778.26	1,559.65
Clearing	0.00	4,633.01	4,803.01	140.00	-	(30.00)
Faculty	5,176.61	3,348.38	5,859.82	5,003.04	4,203.04	3,465.17
School Total	<u>\$ 92,702.57</u>	<u>\$ 135,435.77</u>	<u>\$ 144,672.21</u>	<u>\$ 33,757.58</u>	<u>\$ 33,757.58</u>	<u>\$ 83,466.13</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 83,466.13

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 5.00	\$ 2,829.00	\$ 2,473.71	\$ -	\$ -	\$ 360.29
Instructional	22,779.39	20,081.19	29,596.00	116.90	-	13,381.48
Major Activity	7,839.38	33,150.60	32,128.78	600.00	116.90	9,344.30
School Operating	1,882.33	1,910.14	1,213.56	-	-	2,578.91
Clearing	-	2,039.99	1,603.62	-	-	436.37
Faculty	614.06	5,340.02	2,831.36	-	600.00	2,522.72
School Total	<u>\$ 33,120.16</u>	<u>\$ 65,350.94</u>	<u>\$ 69,847.03</u>	<u>\$ 716.90</u>	<u>\$ 716.90</u>	<u>\$ 28,624.07 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 28,624.07

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disburse- ments	Inter- Account		Cash
	Balance July 1, 2005			Transfers	In	Out
Instructional	\$ 2,699.70	\$ 20,387.53	\$ 20,280.66	\$ 4,505.73	\$ -	\$ 7,312.30
Major Activity	14,115.43	39,812.04	33,616.81	-	2,199.33	18,111.33
School Operating	4,661.72	12,938.39	6,501.15	2,401.85	3,880.40	9,620.41
Clearing	5,339.57	16,754.26	10,419.59	-	827.85	10,846.39
Faculty	(917.05)	4,098.10	4,193.54	862.10	862.10	(1,012.49)
School Total	\$ <u>25,899.37</u>	\$ <u>93,990.32</u>	\$ <u>75,011.75</u>	\$ <u>7,769.68</u>	\$ <u>7,769.68</u>	\$ <u>44,877.94</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 44,877.94

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 837.11	\$ 2,869.84	\$ 2,441.83	\$ 100.00	\$ -	\$ 1,365.12
Instructional	2,995.93	24,260.19	37,079.92	18,849.00	5,743.11	3,282.09
Major Activity	28,876.57	94,081.92	71,169.19	14,060.68	17,558.41	48,291.57
School Operating	4,515.19	7,438.31	2,139.49	2,638.99	8,587.15	3,865.85
Clearing	346.90	2,253.35	1,544.69	-	-	1,055.56
Faculty	750.07	6,403.09	1,565.07	1,347.47	5,107.47	1,828.09
School Total	<u>\$ 38,321.77</u>	<u>\$ 137,306.70</u>	<u>\$ 115,940.19</u>	<u>\$ 36,996.14</u>	<u>\$ 36,996.14</u>	<u>\$ 59,688.28 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 59,688.28

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 26,375.37	\$ 131,223.63	\$ 118,000.89	\$ 10,359.31	\$ 18,275.03	\$ 31,682.39
Instructional	21,166.34	52,235.83	38,479.95	1,746.40	4,290.50	32,378.12
Major Activity	59,105.85	262,411.92	240,636.19	81,885.55	100,410.85	62,356.28
School Operating	54,117.53	27,489.06	77,812.62	20,122.44	22,076.32	1,840.09
Clearing	(1,577.64)	107,852.87	115,283.20	40,021.50	8,985.28	22,028.25
Faculty	1,365.23	5,204.29	5,599.03	2,730.47	2,827.69	873.27
School Total	<u>\$ 160,552.68</u>	<u>\$ 586,417.60</u>	<u>\$ 595,811.88</u>	<u>\$ 156,865.67</u>	<u>\$ 156,865.67</u>	<u>\$ 151,158.40 *</u>

* Represented by cash on demand with:

BB&T Bank		
--Interest Checking		\$ 2,683.41
--Savings		148,474.99
Total cash		<u>\$ 151,158.40</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, 2006

Functions	Cash		Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2005	Receipts		In	Out	Balance June 30, 2006
Instructional	\$ 1,148.55	\$ 5,981.40	\$ 1,841.85	\$ 1,183.36	\$ 4,541.80	\$ 1,929.66
Major Activity	5,617.69	6,075.96	7,132.75	4,541.80	1,183.36	7,919.34
Operating	1,010.54	808.37	838.65	-	-	980.26
Clearing	954.35	4,480.65	5,085.39	-	-	349.61
Faculty	785.14	4,368.76	3,513.89	-	-	1,640.01
School Total	<u>\$ 9,516.27</u>	<u>\$ 21,715.14</u>	<u>\$ 18,412.53</u>	<u>\$ 5,725.16</u>	<u>\$ 5,725.16</u>	<u>\$ 12,818.88</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 12,818.88

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, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance			Transfers		Balance
	July 1,			In	Out	June 30,
	2005					2006
Club	\$ -	\$ -	\$ 879.50	\$ 1,096.50	\$ 217.00	\$ -
Instructional	4,847.42	33,820.96	22,668.65	19,324.01	6,037.20	29,286.54
Fund Raisers	8,195.28	37,561.25	34,696.71	3,793.06	5,796.72	9,056.16
School Operating	1,800.00	13,565.43	12,965.61	190.83	638.29	1,952.36
Clearing	10,695.97	10,468.24	9,449.02	447.46	12,162.65	-
Faculty	295.83	3,168.20	2,616.75	133.54	133.54	847.28
School Total	\$ 25,834.50	\$ 98,584.08	\$ 83,276.24	\$ 24,985.40	\$ 24,985.40	\$ 41,142.34 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 41,142.34

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July, 1 2005			In	Out	Balance June 30, 2006
Club/Organization	\$ 2,908.80	\$ 5,916.80	\$ 5,090.95	\$ -	\$ 184.00	\$ 3,550.65
Instructional	23,737.45	27,952.89	33,836.42	1,698.15	4,905.32	14,646.75
Major Activity	44,650.12	99,868.73	95,496.40	1,843.00	10,345.82	40,519.63
School Operating	7,180.09	2,379.43	20,712.73	14,127.14	2,436.21	537.72
Clearing	(823.56)	5,300.66	4,680.16	204.00	0.94	0.00
Faculty	755.72	6,040.91	5,530.00	2,494.48	2,494.48	1,266.63
School Total	<u>\$ 78,408.62</u>	<u>\$ 147,459.42</u>	<u>\$ 165,346.66</u>	<u>\$ 20,366.77</u>	<u>\$ 20,366.77</u>	<u>\$ 60,521.38 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 60,521.38

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, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 3,710.91	\$ 11,684.46	\$ 12,059.78	\$ 248.84	\$ 41.12	\$ 3,543.31
Major Activity	14,035.28	7,725.40	5,222.09	-	32.51	16,506.08
School Operating	7,460.05	4,085.60	3,995.09	-	175.21	7,375.35
Clearing	4,461.77	8,514.10	3,110.72	-	-	9,865.15
Faculty	905.21	3,208.03	2,325.12	1,357.03	1,357.03	1,788.12
School Total	\$ <u>30,573.22</u>	\$ <u>35,217.59</u>	\$ <u>26,712.80</u>	\$ <u>1,605.87</u>	\$ <u>1,605.87</u>	\$ <u>39,078.01</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 39,078.01

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Organizational	\$ 10.00	\$ 245.00	\$ 245.00	\$ -	\$ -	\$ 10.00
Instructional	12,127.87	22,105.18	20,203.85	296.45	331.35	13,994.30
Major Activity	5,853.16	8,949.49	5,957.74	-	-	8,844.91
School Operating	10,892.33	1,324.22	5,601.61	-	86.00	6,528.94
Clearing	59.11	587.11	90.54	120.90	-	676.58
Faculty	882.72	5,817.95	4,889.75	-	-	1,810.92
School Total	\$ <u>29,825.19</u>	\$ <u>39,028.95</u>	\$ <u>36,988.49</u>	\$ <u>417.35</u>	\$ <u>417.35</u>	\$ <u>31,865.65</u> *

* Represented by cash on demand with:

Wachovia Bank	
--Checking	\$ 2,116.23
--Savings	<u>29,749.42</u>
Total Cash	\$ <u>31,865.65</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, 2006

Functions	Cash Balance July, 1 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 6,144.54	\$ 20,739.77	\$ 19,712.19	\$ 752.34	\$ 2,417.62	\$ 5,506.84
Instructional	19,696.70	77,983.73	52,633.57	36,655.72	56,195.16	25,507.42
Major Activity	48,699.63	135,950.75	139,203.40	102,847.20	105,919.22	42,374.96
School Operating	11,508.52	1,339.54	5,424.28	9,451.91	8,860.02	8,015.67
Clearing	3,908.00	28,814.43	50,174.67	31,011.00	7,819.81	5,738.95
Faculty	1,066.39	3,852.79	2,761.12	2,334.01	1,840.35	2,651.72
School Total	<u>\$ 91,023.78</u>	<u>\$ 268,681.01</u>	<u>\$ 269,909.23</u>	<u>\$ 183,052.18</u>	<u>\$ 183,052.18</u>	<u>\$ 89,795.56</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 89,795.56

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 7,862.03	\$ 25,090.00	\$ 27,449.02	\$ 1,703.55	\$ 232.90	\$ 6,973.66
Major Activity	10,387.85	21,053.23	16,910.36	144.25	6,969.39	7,705.58
School Operating	6,221.92	2,472.29	8,576.55	5,064.74	6.00	5,176.40
Clearing	202.88	15,710.63	13,427.63	412.00	116.25	2,781.63
Faculty	3,301.59	2,308.95	1,604.56	40.69	40.69	4,005.98
School Total	<u>\$ 27,976.27</u>	<u>\$ 66,635.10</u>	<u>\$ 67,968.12</u>	<u>\$ 7,365.23</u>	<u>\$ 7,365.23</u>	<u>\$ 26,643.25 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 26,643.25

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 2,638.93	\$ 6,718.35	\$ 13,293.37	\$ 6,254.65	\$ 240.00	\$ 2,078.56
Major Activity	8,426.01	8,018.27	4,460.65	114.39	7,969.67	4,128.35
Operating	4,199.78	949.65	3,671.67	2,096.38	255.75	3,318.39
Clearing	5.00	1,864.50	427.44	-	-	1,442.06
Faculty	605.05	1,807.00	2,197.42	-	-	214.63
School Total	<u>\$ 15,874.77</u>	<u>\$ 19,357.77</u>	<u>\$ 24,050.55</u>	<u>\$ 8,465.42</u>	<u>\$ 8,465.42</u>	<u>\$ 11,181.99 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 11,156.99
--Savings Bond	25.00
	<u>\$ 11,181.99</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 772.68	\$ 15,819.88	\$ 16,662.43	\$ 2,601.37	\$ -	\$ 2,531.50
Major Activity	962.11	30,608.33	24,351.76	-	5,306.62	1,912.06
School Operating	1,963.81	413.83	2,873.25	2,800.56	95.31	2,209.64
Clearing	(30.00)	1,634.48	1,148.66	-	-	455.82
Faculty	137.24	365.85	225.01	172.77	172.77	278.08
Totals	\$ <u>3,805.84</u>	\$ <u>48,842.37</u>	\$ <u>45,261.11</u>	\$ <u>5,574.70</u>	\$ <u>5,574.70</u>	\$ <u>7,387.10</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 7,387.10

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 43,588.28	\$ 32,476.04	\$ 38,847.10	\$ 4,003.89	\$ 796.76	\$ 40,424.35
Instructional	27,464.15	287,899.06	275,393.44	23,844.54	18,682.60	45,131.71
Major Activity	219,622.35	230,658.97	187,096.17	22,722.50	49,650.59	236,257.06
School Operating	80,588.24	10,389.84	17,251.42	11,853.95	8,394.65	77,185.96
Clearing	9,979.31	58,882.87	80,144.70	19,122.80	4,023.08	3,817.20
Faculty	3,544.56	3,711.58	4,354.81	4,269.81	4,269.81	2,901.33
School Total	<u>\$ 384,786.89</u>	<u>\$ 624,018.36</u>	<u>\$ 603,087.64</u>	<u>\$ 85,817.49</u>	<u>\$ 85,817.49</u>	<u>\$ 405,717.61 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 35,705.08
--Money Market	309,296.55
Suntrust Bank	
--Interest Checking	27,992.70
--Lynch Certificate of Deposit	11,943.43
--Athletic Certificate of Deposit	20,779.85
Total cash	<u>\$ 405,717.61</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 4,323.21	\$ 4,753.01	\$ 6,251.93	\$ 624.98	\$ 443.61	\$ 3,005.66
Instructional	11,401.83	38,936.82	46,927.08	28,649.10	16,134.59	15,926.08
Major Activity	24,812.48	80,656.76	47,409.40	13,328.51	27,407.85	43,980.50
School Operating	13,084.61	1,221.19	1,282.41	708.01	462.00	13,269.40
Clearing	(1,056.33)	9,472.33	10,083.13	1,349.45	212.00	(529.68)
Faculty	1,576.46	2,463.97	1,835.85	-	-	2,204.58
School Total	<u>\$ 54,142.26</u>	<u>\$ 137,504.08</u>	<u>\$ 113,789.80</u>	<u>\$ 44,660.05</u>	<u>\$ 44,660.05</u>	<u>\$ 77,856.54 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 36,737.98

--Certificate of Deposit

41,118.56

Total cash

\$ 77,856.54

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 371.35	\$ 4,424.88	\$ 5,159.60	\$ 1,136.77	\$ -	\$ 773.40
Major Activity	16,750.32	12,864.69	8,290.87	983.98	4,093.59	18,214.53
School Operating	3,830.44	1,973.05	3,706.70	1,000.00	-	3,096.79
Clearing	3,012.72	1,023.15	75.77	-	-	3,960.10
Faculty	4,022.04	2,045.20	1,969.77	972.84	-	5,070.31
School Total	\$ <u>27,986.87</u>	\$ <u>22,330.97</u>	\$ <u>19,202.71</u>	\$ <u>4,093.59</u>	\$ <u>4,093.59</u>	\$ <u>31,115.13</u> *

* Represented by cash on demand with:

SunTrust

--Checking-General

\$ 31,115.13

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SWANS CREEK ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2005			Transfers	Balance June 30, 2006	
				In	Out	
Instructional	\$ 1,632.59	\$ 19,517.84	\$ 19,747.91	\$ 2,976.69	\$ 28.50	\$ 4,350.71
Major Activity	10,350.70	22,651.25	18,729.61	0.50	3,273.57	10,999.27
School Operating	8,993.67	2,996.63	1,672.97	933.88	-	11,251.21
Clearing	1,010.83	7,900.77	6,492.66	60.00	669.00	1,809.94
Faculty	117.94	1,666.09	1,099.72	231.67	231.67	684.31
School Total	<u>\$ 22,105.73</u>	<u>\$ 54,732.58</u>	<u>\$ 47,742.87</u>	<u>\$ 4,202.74</u>	<u>\$ 4,202.74</u>	<u>\$ 29,095.44 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 29,095.44

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 1,755.25	\$ 3,928.80	\$ 4,303.80	\$ 1,731.65	\$ 1,914.94	\$ 1,196.96
Major Activity	9,886.13	4,741.85	4,081.87	-	550.00	9,996.11
School Operating	6,921.55	(28.25)	700.96	733.29	-	6,925.63
Clearing	(140.77)	1,624.45	1,205.18	-	-	278.50
Faculty	666.38	595.09	149.00	-	-	1,112.47
School Total	\$ <u>19,088.54</u>	\$ <u>10,861.94</u>	\$ <u>10,440.81</u>	\$ <u>2,464.94</u>	\$ <u>2,464.94</u>	\$ <u>19,509.67</u> *

* Represented by cash on demand with:

Bank of America
--Checking-General

\$ 19,509.67

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 722.98	\$ 10,065.20	\$ 10,499.33	\$ 169.68	\$ 143.93	\$ 314.60
Major Activity	2,652.61	12,689.60	7,014.91	-	2,502.53	5,824.77
School Operating	1,445.24	411.99	4,168.42	3,727.99	60.76	1,356.04
Clearing	616.11	3,310.55	3,093.21	-	1,190.45	(357.00)
Faculty	178.89	3,779.40	3,404.05	639.46	639.46	554.24
School Total	\$ <u>5,615.83</u>	\$ <u>30,256.74</u>	\$ <u>28,179.92</u>	\$ <u>4,537.13</u>	\$ <u>4,537.13</u>	\$ <u>7,692.65</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 7,692.65

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2005			In	Out	Balance June 30, 2006
Instructional	\$ 538.13	\$ 7,493.01	\$ 7,426.00	\$ 5.50	\$ 5.50	\$ 605.14
Major Activity	1,883.63	29,488.37	18,417.29	130.00	152.97	12,931.74
School Operating	4,068.11	1,026.62	-	2,672.50	130.00	7,637.23
Clearing	320.54	31,891.15	27,603.80	-	2,672.50	1,935.39
Faculty	588.55	2,808.50	3,147.89	152.97	-	402.13
School Total	<u>\$ 7,398.96</u>	<u>\$ 72,707.65</u>	<u>\$ 56,594.98</u>	<u>\$ 2,960.97</u>	<u>\$ 2,960.97</u>	<u>\$ 23,511.63</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 23,511.63

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Clubs	\$ -	\$ 4,924.78	\$ 3,306.24	\$ -	\$ -	\$ 1,618.54
Instructional	-	9,382.79	10,198.02	6,756.06	80.00	5,860.83
Major Activity	-	31,746.92	18,797.28	543.00	7,299.06	6,193.58
School Operating	-	4,030.00	1,037.06	-	-	2,992.94
Clearing	-	2,376.84	929.98	97.00	17.00	1,526.86
Faculty	-	2,747.77	1,396.74	50.00	50.00	1,351.03
School Total	\$ -	\$ 55,209.10	\$ 35,665.32	\$ 7,446.06	\$ 7,446.06	\$ 19,543.78 *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 19,543.78

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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 94.63	\$ 1,499.00	\$ 1,356.00	\$ -	\$ -	\$ 237.63
Major Activity	10,949.70	11,005.63	9,891.20	-	-	12,064.13
School Operating	640.96	1,915.50	2,054.75	240.00	-	741.71
Clearing	1,775.90	255.01	60.00	-	240.00	1,730.91
Faculty	533.94	2,650.00	1,844.94	-	-	1,339.00
School Total	<u>\$ 13,995.13</u>	<u>\$ 17,325.14</u>	<u>\$ 15,206.89</u>	<u>\$ 240.00</u>	<u>\$ 240.00</u>	<u>\$ 16,113.38 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 16,113.38

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 88.01	\$ 7,791.20	\$ 11,730.82	\$ 4,060.54	\$ 107.15	\$ 101.78
Major Activity	21,534.60	23,798.06	14,501.51	-	4,032.39	26,798.76
School Operating	4,015.41	3,388.31	3,191.31	110.25	-	4,322.66
Clearing	0.18	4,178.36	4,179.29	-	31.25	(32.00)
Faculty	665.26	431.78	106.00	-	-	991.04
School Total	\$ <u>26,303.46</u>	\$ <u>39,587.71</u>	\$ <u>33,708.93</u>	\$ <u>4,170.79</u>	\$ <u>4,170.79</u>	\$ <u>32,182.24</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 32,182.24

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY WILLIAMS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Instructional	\$ 4.95	\$ 5,317.00	\$ 4,471.01	\$ 280.55	\$ -	\$ 1,131.49
Fund Raisers	4,434.14	10,883.96	9,812.39	406.71	1,649.70	4,262.72
School Operating	1,325.18	633.53	1,992.29	826.06	315.92	476.56
Clearing	(278.15)	409.08	545.02	452.30	-	38.21
Faculty	433.32	3,775.44	3,525.45	-	-	683.31
School Total	<u>\$ 5,919.44</u>	<u>\$ 21,019.01</u>	<u>\$ 20,346.16</u>	<u>\$ 1,965.62</u>	<u>\$ 1,965.62</u>	<u>\$ 6,592.29 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 6,592.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 380.21	\$ 847.00	\$ 731.81	\$ -	\$ -	\$ 495.40
Major Activity	15,041.25	1,496.78	891.10	-	-	15,646.93
Operating	5,040.73	595.00	554.00	-	-	5,081.73
Faculty	171.52	707.37	794.85	-	-	84.04
School Total	<u>\$ 20,633.71</u>	<u>\$ 3,646.15</u>	<u>\$ 2,971.76</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,308.10</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 21,308.10

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 3,526.97	\$ 4,006.96	\$ 6,933.88	\$ 501.48	\$ -	\$ 1,101.53
Instructional	18,846.21	32,579.96	41,248.59	8,143.97	165.26	18,156.29
Major Activity	60,091.80	90,280.51	76,868.34	2,530.00	30,722.96	45,311.01
Operating	14,292.32	10,488.83	32,600.59	27,660.86	16,535.53	3,305.89
Clearing	5,700.48	43,129.32	24,221.72	4,317.34	983.43	27,941.99
Faculty	442.28	6,521.85	12,217.66	7,801.68	2,548.15	-
School Total	<u>\$ 102,900.06</u>	<u>\$ 187,007.43</u>	<u>\$ 194,090.78</u>	<u>\$ 50,955.33</u>	<u>\$ 50,955.33</u>	<u>\$ 95,816.71 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 21,285.40
--Money Market	74,531.31
	<u>95,816.71</u>
Total cash	\$ <u>95,816.71</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, 2006

Functions	Cash Balance July 1, 2005	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
				In	Out	
Club/Organization	\$ 63,208.23	\$ 146,426.37	\$ 150,350.29	\$ 26,319.00	\$ 33,946.56	\$ 51,656.75
Instructional	2,861.92	112,708.24	117,761.92	14,308.57	3,443.82	8,672.99
Major Activity	112,961.04	381,018.91	314,748.32	304,979.81	331,855.37	152,356.07
Operating	63,277.97	7,649.08	13,008.71	12,965.13	10,237.39	60,646.08
Clearing	(1,619.60)	85,756.05	105,047.08	26,193.37	5,282.74	(0.00)
Faculty	3,759.78	6,724.42	3,609.20	4,493.42	4,493.42	6,875.00
School Total	<u>\$ 244,449.34</u>	<u>\$ 740,283.07</u>	<u>\$ 704,525.52</u>	<u>\$ 389,259.30</u>	<u>\$ 389,259.30</u>	<u>\$ 280,206.89 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking

--Money Market

\$ 86,876.14

193,330.75

Total cash

\$ 280,206.89

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

YORKSHIRE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2006

Functions	Cash		Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2006
	Balance July 1, 2005	Receipts		In	Out	
Instructional	\$ 8,202.86	\$ 2,391.40	\$ 3,386.32	\$ 3,505.69	\$ 1,323.59	\$ 9,390.04
Major Activity	12,638.82	11,691.98	12,057.34	436.77	3,918.87	8,791.36
School Operating	6,946.06	8,824.52	9,497.83	1,000.00	-	7,272.75
Clearing	3,070.61	2,270.98	4,124.93	-	-	1,216.66
Faculty	3,544.68	2,182.36	4,474.58	4,800.00	4,500.00	1,552.46
School Total	\$ <u>34,403.03</u>	\$ <u>27,361.24</u>	\$ <u>33,541.00</u>	\$ <u>9,742.46</u>	\$ <u>9,742.46</u>	\$ <u>28,223.27</u> *

* Represented by cash on demand with:

United Bank	
--Checking-General	\$ 27,693.42
--Savings	529.85
	<u> </u>
Total cash	\$ <u>28,223.27</u>

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, 2006. 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 FINDINGS OR RECOMMENDATIONS:

Belmont Elementary School
Bennett Elementary School
Coles Elementary School
Featherstone Elementary School
Lake Ridge Middle School
Loch Lomond Elementary School
Thurgood Marshall Elementary School
New Dominion Alternative School
Westridge Elementary School

GENERAL RECOMMENDATION TO ALL SCHOOLS

All schools with cash balances in excess of \$100,000 should begin the process of moving certificates of deposits (as they renew), savings and money market accounts to different financial institutions, in order to maintain balances at less than \$100,000 at any one financial institution. This will ensure that all deposits are covered by FDIC insurance.

Alvey Elementary School

Finding

The school had a walkathon for Hurricane Katrina victims, as a result over \$20,000 was raised. Subsequently, the school purchased a vehicle from Koons of Manassas for \$18,474.49 and \$2,000 worth of gift cards from Target. These items were donated to a local family who had moved to the area after Katrina. However, there is no documentation approving a donation of this type or any documentation from the family recognizing receipt of these items.

Recommendation

During our audit we noted unrelated disbursements posted to several 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 the profit center should be transferred to other accounts 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.

We recommend that all disbursements be made by check, not petty cash. We noted several reimbursements being made to replenish petty cash.

Antietam Elementary School

Finding

The school's bank reconciliation differed from its financial report by \$86.90 at June 30, 2006. It appears as though the bookkeeper made an error in recording NSF checks during the year. The ending book balance needs to be decreased by the \$86.90 to correct this error. We recommend that any difference between the school's general ledger and bank statements be investigated and adjusted in a timely manner.

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.

Ashland Elementary School

Findings

At June 30, 2006, the school's bank reconciliation differed from its financial report because the school forgot to record a bank service charge of \$6.50 before year-end. Due care should be exercised in order to insure that the school's bank reconciliation agrees with its financial report

All checks should be supported by adequate documentation before being processed for payment. Check # 1206 and # 1209 lacked supporting documentation.

Battlefield High School

Findings

During our audit, it was determined that the school had \$56,504 in its building use fund at June 30, 2006. Furthermore, only one check had been written to the School Board during the year. We recommend that the school remit the applicable portion of building use receipts to the School Board on a timely basis.

During our audit there were two checks totaling \$10,000 donated to the athletic booster fund for the purchase of a sound system. There was no supporting documentation supporting these checks. We recommend that confirmation of the donation be maintained on hand to support the disbursement.

Adequate supporting documentation should be on hand to support all disbursements. Check # 1828 written to PWCSB for \$53,206.95 lacked supporting documentation. Furthermore, the check was written to Battlefield High School rather than to the Prince William County School Board. Checks should be written to the intended payee.

Recommendation

During our audit we noted numerous unrelated disbursements posted to several fundraiser and “profit center” accounts, i.e. lacrosse fundraiser, dance team fundraiser, academic coke, etc. We recommend that transactions be related to the fund to which they are posted to avoid skewing the financial results of the fund.

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. 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 May and June reconciliations were done at the same time in August. In order to properly safeguard the school’s bank account, it is imperative that bank accounts are reconciled in a timely manner.

Recommendation

We recommend the school provide a receipt to all individuals remitting funds to the school, currently this is not the practice at the school.

Louise A. Benton Middle School

Findings

It was noted during our audit that checks are written to the bookkeeper for change funds for various events. We recommend that the checks be written to the individual responsible for being the custodian of the change funds rather than to the bookkeeper.

We were unable to reconcile receipts per the school’s book fair sales report to the school’s general ledger. We recommend that any cash receipt variances from the book fair be properly documented and explained.

Recommendation

The school had a balance of \$108,687.03 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.

Brentsville District Senior High School

Finding

During our audit, adequate supporting documentation for check #10010, #10071, #10177 all written to PWCPs, #10382 and check #10410 was not initially available. After much research by the bookkeeper and getting in touch with coaches, invoices were given to support amounts paid. However, the checks were issued, and authorized by the principal without examining the documentation. All checks should be supported by adequate documentation before being processed for payment.

Recommendation

During our audit we noted numerous unrelated disbursements posted to several "profit center" accounts, i.e. book fair, pictures, 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.

Bristow Run Elementary School

Recommendation

We recommend that the school utilize its book fair account for activity related only to the book fair. Profit from the book fair can be transferred to the appropriate accounts and use for authorized purposes.

Bull Run Middle School

Findings

During our audit we noted that the book fair receipts per the general ledger do not match the book fair receipts per the invoice remitted to Scholastic, Inc.. The receipts per the general ledger are \$400 less than what appears on the invoice. Care should be taken when filling out book fair invoices to accurately record book fair receipts and to verify that all receipts have been collected and properly posted to the general ledger.

We noted one athletic event in which gate receipts were not transmitted to the bookkeeper in a timely manner. The money for the boy's basketball game against Stonewall on 03/06 was not transmitted to the bookkeeper or receipted until 04/21. Funds received for athletic events should be remitted to the bookkeeper on the day following the game and should not be held by the ticket collector or athletic director.

During our audit we observed several checks that have been outstanding in excess of one year. Checks outstanding in excess of one year should be voided from the accounting system and added back to the school's cash balance.

The school's yearbook account lost approximately \$2,000 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.

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 approved documentation before being processed for payment. Check # 1554 lacked principal approval.

Recommendation

We recommend that the school record all activity related to its book fair in a separate account titled book fair. The receipts were recorded in the book fair account, however the payment for the book fair was made out of the library account. 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. We also noted several other unrelated disbursements in “profit center” accounts.

Dale City Elementary School

Recommendation

We recommend that the school utilize its book fair account for activity related only to the book fair. Profit from the book fair can be transferred to the appropriate accounts and use for authorized purposes.

Dumfries Elementary School

Findings

It was noted that check # 11307 to Carrabba’s Italian Grill for \$1,015.19 and check # 11321 to Pamplin Historical Park for \$594.00 were handwritten. These checks appear to have been signed blank and filled out at the location for the amount. All checks should be approved by the principal with the computer generated check prior to being signed. Blank checks should be issued only on rare occasions.

All checks should be supported by adequate documentation before being processed for payment. Check # 11330 written for \$37.09 lacked supporting documentation.

Recommendation

It was observed that the yearbook payment has not yet been made. Normally, payments for yearbooks should be made in the same year as purchased by students.

Suella Ellis Elementary School

Finding

All checks should be supported by adequate documentation before being processed for payment. Check # 1040 lacked supporting documentation. Furthermore, check #1050 lacked principal approval. All checks should be supported by approved adequate documentation before being processed for payment.

Recommendations

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.

During our audit we noted unrelated disbursements posted to the pictures account. We recommend that profit from picture sales be transferred to the appropriate account and then disbursed to avoid skewing the financial results of the activity.

Enterprise Elementary School

Recommendation

The school's yearbook account lost approximately \$360 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.

Forest Park High School

Findings

During our audit, it was determined that the school had \$48,297 in its building use fund at June 30, 2006. Furthermore, only one check had been written to the School Board during the year. We recommend that school remit the applicable portion of building use receipts to the School Board on a timely basis.

We noted two instances of receipts being written out of sequence. Receipt #6713 was dated 03/19/06, while receipts 6703 to 6718 were dated 03/21/06. Receipt #6943 was dated 06/01/06, while receipts 6933 to 6942 were dated 06/04/06. Receipts should be written as funds are received.

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.

Recommendations

The school had a balance of \$261,734.02 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.

During our audit we noted unrelated disbursements posted to the school picture and vending 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.

Freedom High School

Findings

Check #1406, #1407, and #1408 all contained the principal's signature by signature stamp. Signature stamps should not be used for any financial purposes. Additionally, the internal control questionnaire indicated that the school does not use signature stamps for financial purposes.

Check #1407 to Herff Jones was a duplicate payment of an invoice already paid. Herff Jones credited the school's account against a later payment due. The bill was paid twice because the school received multiple past due notices and the bookkeeper paid based on two of these notices. All bills should be paid promptly to avoid any potential late fees and the risk of duplicating payments if all notices and invoices received are not properly cancelled.

Check #1438 and #1515 were written in the system to Freedom High School. However, the checks were actually for a transfer of funds to the operating appropriations and should have been written to Prince William County Public Schools. The checks were endorsed by the school board office finance department and the supporting documentation was for Prince William County Public Schools.

During our test of disbursements to authorized check signers, we noted that for check #1408, the principal's signature stamp was used to indicate approval on the expense voucher. We also noted that the athletic director signed a check written to himself. The check was for cash for the cash box for playoff games.

During our test of receipts, we noted numerous receipts written to generic titles such as "Front Office", "Senior Class", "Guidance", etc. Receipts should always be written to the individual remitting the funds and not to generic titles to provide a better and more precise audit trail in the event of a discrepancy.

During our test of receipts, we noted numerous instances of receipts being used out of numerical sequence. Receipts #405-417 were all dated between 8/11/05 and 8/31/05, but receipts #418-433 were all dated 08/04/05. Also, receipts #437-454 were dated 09/09/05, while receipt #435 and 436 were dated 9/12/05; receipt #616 was dated 10/14/05, while receipts #617-624 were dated 10/13/05; receipts #794-799 were dated 11/22/05, while receipts #786-793 were dated 11/28/05. Receipt #864 was dated 12/20/05, while receipts #852 to 863 were dated 12/21/05. Receipt #915 was dated 1/3/06, Receipt #916 to 920 were dated 1/11/06, receipt #908 to 913 were dated 1/13/06, and receipt #898 to 907 were dated 1/18/06. Receipts #1164 to 1170 were dated 03/24/06, receipts #1150 to 1163 were dated 3/29/06, receipt # 1145 to 1149 were dated 3/30/06, and receipt 1140 to 1145 were dated 3/31/06. Receipts #1331 to 1333 were dated 06/14/06, while receipts 1325 to 1330 were dated 06/15/06. Receipts should be written as funds are received and not as time allows.

All transfer and adjustment journals were not approved by the principal. Transfer and adjustment journals for November through June were not approved by the principal.

Recommendation

We noted that the activity for the school store is posted to the business account, rather than the separate school store account that has already been established on the books. We recommend the school begin using the school store account already established. We also noted that the Athletics Coke account had several unrelated disbursements posted to the account during the year for varying items. All disbursements should be posted to the proper account and funds transferred as necessary from the athletics coke account. Only items related to the vending machines should be posted to the athletics coke account.

Gar-field High School

Finding

Check #57478 and #57479 were not supported by adequate documentation. Supporting documentation should be reviewed and approved by a responsible official before checks are processed for payment.

Recommendation

During our audit we noticed unrelated disbursements being made from the yearbook, faculty coke and faculty pepsi accounts. We recommend only posting transaction which are directly related to the activity and transferring any profits to other accounts to make purchases as needed.

Glenkirk Elementary School

Finding

We observed that check # 1069, #1054, and #1056 only had the signature of the principal. Before checks are processed we recommend that all checks have two signatures.

Recommendation

During our audit we noticed unrelated disbursements being made from the book fair account. We recommend only posting transaction which is directly related to the activity and transferring any profits to other accounts to make purchases as needed.

Mills E. Godwin Middle School

Findings

During our audit it was noted that check #32893 lacked principal approval. All check requisitions should be approved by the principal before payment of any invoice is made.

During the audit, we noticed that there are mathematical mistakes on many of the athletic receipt forms that arise as a result of incorrect recording of beginning and ending ticket numbers. When beginning and ending ticket numbers are incorrectly recorded, the calculation of number of tickets sold by subtracting the beginning ticket number from the ending number does not result in the same number of tickets sold as listed on the collection sheet. This creates the appearance of collection overages when no overages actually exist. We recommend that the school take care to correctly record the ending ticket number for each game so that no overages appear when sales are recalculated.

Graham Park Middle School

Recommendation

During our audit we noted unrelated disbursements posted to the magazine sales 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.

Henderson Elementary School

Findings

Check #4476 written for \$45.71 was not supported by adequate documentation. Supporting documentation should be reviewed and approved by a responsible official before checks are processed for payment.

It was noted during our audit that the school store had deficit balances at June 30, 2006. 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 noted unrelated disbursements from both the book fair and art fundraising funds. We recommend only posting the activity directly related to the fundraising activity to these accounts. Profits from these activities can then be transferred to another account for authorized disbursement.

Independent Hill School

Finding

Check #8059 and #8007 were not supported by adequate documentation. Supporting documentation should be reviewed and approved by a responsible official before checks are processed for payment.

Recommendation

We noted unrelated disbursement from many of the school's profit center accounts. We recommend only posting the activity directly related to the profit center to these accounts. Profits from these activities can then be transferred to another account for authorized disbursement.

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.

It was noted that several receipts #7082, #7216, and #7252 were not deposited to the bank in accordance with School Board policy. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

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

During the audit, we noticed that several disbursements lacked supporting documentation. Checks #8623 and #8664 both lacked any supporting documentation other than the check stub and check requisition. All checks should contain supporting documentation before being processed for payment.

During our audit, it was noted checks that only contained the signature of the bookkeeper, but were not signed by the principal. Check# 8640 and #8768 were signed only by the bookkeeper. All checks should contain two authorized signatures.

During our audit it was determined that adjustment and transfer entries were not approved by the principal. We recommend that all adjustment and transfer entries to the accounting system be approved.

Kilby Elementary School

Findings

During our audit we noted that receipt #1491 was posted to the Science account when it stated that the money was collected for Katrina victims. Care should be exercised in posting activity to the proper account.

During our audit of receipts it was noted that several receipts were made out to “office” or “collections for Katrina” 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.

Martin Luther King Elementary School

Finding

During our audit it was noted that check #4575 was not supported by adequate documentation. Supporting documentation should be reviewed and approved by a responsible official before checks are processed for payment.

Recommendation

We recommend that separate accounts be established for popcorn and coke sales. Profits from these activities can then be transferred to other funds and used for authorized purposes.

Lake Ridge Elementary School

Findings

It was observed from our internal control questionnaire, that monthly financial reports are not reviewed and approved by the principal each month, monthly financial reports are not forwarded to central office each month, and that bank reconciliations are not prepared by the bookkeeper monthly and in a timely manner. If this is indeed the case, than the school should adhere to County policies on these matters.

It was noted during our audit that school’s savings account bank balance does not reconcile to the general ledger by \$26.76. This is due to the bookkeeper not posting interest and service charges from the June 2006 bank statement.

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.

The school's yearbook account lost approximately \$1,100 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 we observed several checks that have been outstanding in excess of one year. Checks outstanding in excess of one year should be voided from the accounting system and added back to the school's cash balance.

Recommendations

During our audit we noted numerous unrelated disbursements posted to profit center accounts. We recommend that activity only related to the profit center be recorded in these accounts. The profit resulting from these activities can be transferred to the appropriate account and be used for authorized purposes.

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.

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 # 4438 written to the bookkeeper for \$205 for traveler's checks did not explain the purpose of the checks. Furthermore, check #4293 was approved seven days after the check was written.

During our audit of receipts it was noted that at times receipts were made out to "grades", "various accounts", 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 determined that the yearbook account lost \$656 during the year. We recommend that staff scrutinize the prices charged for yearbooks in order to cover costs.

Recommendation

During our audit we noted numerous unrelated disbursements posted to profit center accounts. We recommend that activity only related to the profit center be recorded in these accounts. The profit resulting from these activities can be transferred to the appropriate account and be used for authorized purposes.

Fred Lynn Middle School

Findings

It was noted that receipt #10403 was lacking an actual receipt filled out by the bookkeeper. Additionally, this receipt was deposited to the bank 4 days before it was posted to the system. We recommend that receipts be written and posted as funds are received.

Checks should be supported by adequate documentation. Check # 1630 lacked supporting documentation of any kind. All checks should be supported by properly approved supporting documentation before being processed for payment.

It was noted that receipts from athletic events were not being transmitted to the bookkeeper on a timely basis on several occasions. We recommend that the school continuously remind the ticket collectors or person in charge of athletics to remit collections to the bookkeeper the day immediately following a game.

Recommendation

During our audit we noted unrelated disbursements posted to the faculty coke 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 this activity can then be transferred to other accounts and be used for authorized purposes.

E.H Marstellar Middle School

Findings

It was observed during our audit, that book fair receipts are not being deposited with the book keeper in a timely manner. The fall book fair ran from 9/12 - 9/16/05 with receipts being deposited to the book keeper on 9/22/05. During the spring book fair from 5/29 - 6/7/06 receipts were not deposited until 6/13/06. We recommend funds collected from the book fair to be deposited with the book keeper on a daily basis.

During our audit, we noted that check # 20636 and check # 20791 did not have supporting documentation. We recommend all checks have adequate supporting documentation before being processed for payment.

Recommendation

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2006 was \$187,077.56.

Marumsco Hills Elementary School

Findings

During our audit, it was determined that the yearbook account lost money during the year. We recommend that staff scrutinize the prices charged for yearbooks in order to cover costs. We also determined that spring book fair receipts reported to Scholastic Book Fairs are more than receipts reported on the general ledger by \$172.79. There is no supporting documentation showing the reason for this difference.

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.

Christa McAuliffe Elementary School

Findings

During our audit of receipts, we noted that receipts appear to be written only on days that deposits are being made at the bank. Receipts should be written when funds are received and a copy given to the individual remitting the funds.

We also noted that deposits are not being made in accordance with the PWCS policy of making deposits daily when \$25 worth of receipts have been received and at a minimum on Wednesday and Friday. We noted several instances of up to two weeks between deposits:

Gaps between deposits:

9/14/05 to 9/26/05
9/26/05 to 10/3/05
10/5/05 to 10/11/05
10/14/05 to 10/25/05
10/28/05 to 11/9/05
11/18/05 to 12/7/05
12/7/05 to 12/21/05
1/13/06 to 1/19/06
1/27/06 to 2/10/06
3/16/06 to 3/23/06
4/7/06 to 4/19/06
6/6/06 to 6/13/06

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.

Minnieville Elementary School

Findings

We recommend that all checks should be approved by the principal before any checks is processed for payment. No visible approval was noted on expenditures vouchers since March 1, 2006. Furthermore, check #34 was not signed by anyone and check #29 was only signed by the principal. All checks should have the required two signatures.

During our audit of receipts it was noted that deposits were not being made in a timely manners since March 1, 2006. For example, in May there was a deposit on May 3 and one deposit on May 31. 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.

Recommendations

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 sand used for authorized purposes.

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.

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

The following checks written to Prince William County Public Schools had no supporting documentation, other than an expenditure voucher: #7168, #7202, #7166, #7237 and #7238. We recommend that all checks be supported by adequate documentation.

George P. Mullen Elementary School

Finding

Check #3930 and #3927 were not supported by adequate documentation. Supporting documentation should be reviewed and approved by a responsible official before checks are processed for payment.

Recommendation

During our audit we noticed unrelated disbursements being made from the pictures, and school store accounts. We recommend only posting transaction which are directly related to the activity and transferring any profits to other accounts to make purchases as needed.

Neabsco Elementary School

Findings

We recommend that all checks should be supported by adequate documentation before being processed for payment. We noted numerous disbursements that were not supported by adequate documentation. Furthermore, a lot of the checks written early in the year were not approved by the principal until May and June. All checks should be supported by approved supporting documentation before being issued.

We noted several checks that were signed by only the bookkeeper and secretary. We recommend that all checks contain the signature of either the principal or assistant principal.

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.

New Directions Alternative School

Finding

During our audit it was noted that deposits were not 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.

Nokesville Elementary School

Findings

During our audit we observed several checks that have been outstanding in excess of one year. Checks outstanding in excess of one year should be voided from the accounting system and added back to the school's cash balance.

During our audit of the yearbook fund, it appeared as though funds were not being deposited to the yearbook in a timely manner. We recommend that all funds collected be deposited with the bookkeeper on a daily basis.

It was noted during our audit that faculty sunshine fund had a deficit balance at June 30, 2006. 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.

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.

It was noted during our audit that several accounts had deficit balances at June 30, 2006. 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

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 noted that two receipts were posted after they were deposited. Receipts #5663 and #5674 were deposited on 03/02/06 but were not posted until the following day. Receipts should be posted at the same time money is received and then deposited.

During our audit of the book fairs, neither of the receipt amounts listed on the book fair invoices that were examined match the receipts posted to the general ledger. The receipts per the Scholastic invoice were \$839 under receipts per the general ledger, and the receipts per the Bookworm Plantation invoice were \$35 over the receipts per the general ledger. Care should be taken to ensure that book fair invoices are completed correctly.

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.

Osbourne Park Senior High School

Findings

During our audit, we noted items in the site based reimbursement account, including amounts for food and conferences, which should have been processed through use of decentralized purchase orders out of appropriated funds.

We recommend that all checks should be supported by adequate documentation before being processed for payment. We noted that check #31878 was not supported by adequate documentation.

Recommendations

During our audit we noted unrelated disbursements posted to several the pictures and yearbook accounts. 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.

The school had a balance of \$171,425.54 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.

Pace West School

Finding

During our audit it was noted that no transactions occurred during FY 2006. However, there are six checks that were written to Prince William County Public Schools on June 20, 2006 totaling \$5,818.74 that have still not cleared the bank. We recommend the whereabouts of these checks be investigated as soon as possible.

Parkside Middle School

Findings

Currently, the principal is not approving transfer and adjusting entries, even though the completed internal control checklist says that these entries are approved. At a minimum, the principal should sign off on monthly transfer and adjustment entry reports.

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.

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

The school's bank reconciliation differed from its financial report by \$2,421.85 at June 30, 2006. The difference is due to a variety of factors. Check #9410 for \$2,024.98 written to Scholastic, Inc. was not posted to the general ledger. Two checks that had cleared totaling \$228.38 were still listed as outstanding on the June 30, 2006 bank reconciliation. Finally, a returned check fee of \$20 was never posted to the school's financial system. The remaining un-reconciled variance after these adjustments is \$88.60. It is imperative that bank reconciliations are reconciled to the school's general ledger in a timely manner and that all differences are investigated and adjusted as necessary.

During our audit we were unable to locate numerous cleared checks to verify authorized signatures. All cleared checks should be on hand for examination during the annual audit. Furthermore, check #9386 was signed only by the principal and was lacking the required two signatures.

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 we observed two checks that have been outstanding in excess of one year. Checks outstanding in excess of one year should be voided from the accounting system and added back to the school's cash balance.

Recommendation

It was evident during our audit that there were unrelated transactions in numerous funds. All activity posted to individual funds should be related for which the fund was created. For example, the only activity posted to the pictures fund should be for commission income.

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. Furthermore, the last receipt number at June 30, 2005 was 2006 and the first number used this year was 2031. It is unclear as to why 25 receipts were skipped. Finally, it appeared that deposits were not made in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

It was noted during our audit that the faculty wearing apparel and faculty coke funds had deficit balances at June 30, 2006. 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 observed several checks that have been outstanding in excess of one year. Checks outstanding in excess of one year should be voided from the accounting system and added back to the school's cash balance.

During our audit of the school's book fair it was noted that the amount reported on the general ledger for cash receipts is \$595.64 less than the amount reported to Scholastic, Inc. Receipts collected per the school's general ledger should reconcile to amounts reported to vendors.

We noted several instances of food reimbursements being made from the site reimbursement account which is not in accordance with Prince William Public School Policy.

It was noted that check # 2016, #2116, and #2163 lacked adequate supporting documentation. Supporting documentation should be approved by a responsible official before a check is processed for payment.

Recommendations

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.

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

Pennington Traditional School

Finding

At June 30, 2006, the school's bank reconciliation differed from its financial report by \$91.55. This difference appears to be attributable to an NSF check adjustment made in June. Due diligence should be exercised when reconciling the school's bank account at month end.

Potomac High School

Findings

During our audit, we noted that the school store has experienced losses during the past two years. We recommend that the prices charged for items, be evaluated to determine that all items are being sold for amounts that at least cover their costs. We also recommend that inventory levels of items be evaluated to determine that the school is carrying appropriate levels of inventory.

Check #28349 to Wave One Sports for \$5,933 and check #2840 to Kings Dominion for \$2,911.09, were both missing the principal's approval. All invoices should be approved for payment before any check is processed.

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 before being processed for payment. Check # 28449 to Doug Kittell for \$4,500 lacked complete supporting documentation.

It was noted during our audit that several funds had a deficit balance at June 30, 2006. 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 noted that several of the clearing accounts, including drivers education, building use, lost books, damaged books etc, are carrying balances at year end. These collections should be remitted to the school board as soon as possible.

Potomac View Elementary School

Finding

The school's bank reconciliation differed from its financial report by \$220.31 at June 30, 2006. This difference was attributable to two cleared checks that were still listed as outstanding on the school's bank reconciliation. Due diligence should be exercised when reconciling the school's bank account at month end.

Mary Porter Traditional School

Findings

During our audit, it appeared on several occasions, that receipts were being written only on the date that deposits were to be made. We also noted infrequent depositing. For example, there were three week lags between deposits in April and May.

We recommend that all checks should be supported by adequate documentation before being processed for payment. Check #1209, #1234 and #1255 lacked complete supporting documentation. Furthermore, check #1246 written to Herff Jones only contained one signature. We recommend that all checks have two authorized signatures.

Recommendation

During our audit, we noted numerous unrelated disbursements posted to the school's fundraiser and profit center accounts. We recommend that transactions be related to the 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.

Rippon Middle 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.

During our audit of the school's candy fundraiser, we noted that most of the collections were deposited in one large deposit. Funds should be deposited with the bookkeeper daily as received to minimize cash on hand.

Recommendation

During our audit we noted numerous unrelated disbursements posted to the school's fundraiser accounts. We recommend that transactions in these accounts be directly related to the fundraisers to avoid skewing the financial results of the fund. The profit resulting from the fundraisers 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.

It was noted during our audit that the June bank reconciliation did not balance to the school financial report by \$7,888.57. The bookkeeper recorded an amount as a deposit in transit that was actually posted to the bank on 06/19/06. Due care should be exhibited when reconciling the school's bank account.

We noted that several of the school's receipts were not posted to the system until after a deposit was made. The school should receipt and post all monies as they are received and deposit the funds subsequent to posting. In addition, we noted that several of the school's receipts were deposited in an untimely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday, we recommend the school adhere to this policy.

During our audit we noted that the receipts for the book fair account were all posted to the general ledger in one day, even though the school's book fair ran for multiple days. Book fair receipts should be deposited with the bookkeeper and posted to the general ledger each day funds are collected.

It was noted that the bookkeeper is currently writing receipts to herself for funds collected from the school store. We recommend that the bookkeeper have another faculty member verify the total amount of school store funds that are being deposited from school store sales.

During our review of the internal control questionnaire completed by the bookkeeper and principal, we noted that the school indicated that blank checks are signed and that the principal signs checks without approving the supporting documentation. We recommend that the school refrain from signing blank checks and that the principal review all supporting documentation before signing checks.

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.

Recommendations

During the audit, we noticed that the school does not currently have an account set aside for book fair transactions. We recommend that the school create an account solely for book fair related transactions. The profit from the book fair account can then be transferred elsewhere and disbursed as desired.

Finally, it was noted that many disbursements were posted to various 2110 accounts that are designated in the general ledger list of accounts as field trip accounts. However, these disbursements were not field trip accounts. The school should discontinue posting unrelated disbursements to field trip accounts or change the name of the accounts to a more general name such as "First Grade Activities."

Rockledge Elementary School

Findings

During our audit of receipts it was noted that at times receipts were made out to "school store", "staff", 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's bank reconciliation for its money market account differed by \$104.05 from its financial report at June 30, 2006. We recommend that any differences between the school's bank reconciliation and financial report be investigated and adjusted in a timely manner.

Recommendations

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.

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.

Herbert J. Saunders Middle School

Findings

We noted that receipt #10467 for school store sales, was written on 09/07/05 but was not deposited until 09/14/05. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and that school store receipts be remitted to the bookkeeper in a timely manner.

It was determined during our audit that the school pictures commission received this year was mistakenly posted to the site-based monies maintained by the school. The school pictures commission, since it is generated by the students in the school, should be posted to the school activity fund accounts and disbursed for student benefit.

Signal Hill Elementary School

Findings

It was observed at June 30, 2006, that the bank reconciliation did not reconcile to the school's financial report by \$37.75. This was caused by a cleared check remaining on the outstanding check list at year end. We recommend verifying that all book and bank reconciliation balances are in agreement before closing out the year.

All checks should be supported by adequate documentation before being processed for payment. Check #4202 and #4250 lacked supporting documentation. Furthermore, check #4267 did not have principal approval. All checks should be supported by adequate approved supporting documentation before being processed for payment.

Recommendation

During our audit we noted numerous unrelated disbursements posted to the pictures and pepsi funds. 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 sales can be transferred to appropriate funds and used for authorized purposes.

Sinclair Elementary School

Finding

During our audit it was determined that check #1691 lacked principal approval. All invoices should be approved by a responsible official before a check is processed for payment.

Recommendations

During our audit we noted unrelated disbursements posted to the pictures and recycle ink 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 resulting from these activities can be transferred to appropriate funds and used for authorized purposes.

It was noted during our audit that the lost library books account had a large balance at June 30, 2006. Funds should be remitted to PWCS as soon as possible.

Springwoods Elementary School

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. Profit relating from Book fair can be transferred to appropriate funds and used for authorized purposes.

Stonewall Middle School

Finding

It was noted during our audit that the school's bank reconciliation at June 30, 2006 did not reconcile to the school's financial report by \$177.11. This is attributed to the bookkeeper posting an adjustment on June 13, 2006 for ordering new checks that has not been deducted from the bank account by the bank. We recommend that bank reconciliations be examined to verify agreement with the general ledger.

Sudley 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 # 2638 lacked adequate supporting documentation. Furthermore, check #2633 did not agree to the amount of supporting documentation.

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

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.

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. Profit relating from Book fair can be transferred to appropriate funds and used for authorized purposes.

The school's yearbook account lost approximately \$417 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.

Swans Creek 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.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #1635 & #1641 lacked adequate supporting documentation.

Recommendation

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

It was noted during our audit that the lost library books account had a large balance at June 30, 2006. Funds should be remitted to PWCS as soon as possible.

Triangle Elementary School

Recommendation

During the year, the school wrote a check to the Prince William County School Board out of their book fair profit fund. We recommend that the profit be transferred to the general fund and then disbursed to PWCS. This will not distort the profit percentages in the school's book fair fund.

Tyler Elementary School

Finding

During our audit, it was determined that the June 30, 2006 bank statement differed from the school's financial report by \$146.66. This was caused by a cleared check remaining on the outstanding check list at year end. We recommend verifying that all book and bank reconciliation balances are in agreement before closing out the year.

Recommendations

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.

Our internal control questionnaire noted that receipts are not always given to the person remitting funds. Receipts should always be given to the person remitting funds to the bookkeeper to aid in the situation of receipt discrepancies.

Vaughan 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 #8119 written for \$1,356 lacked supporting documentation.

During our audit it was discovered that check #8111 written to Prince William County Public Schools for \$2,082.25 had only one signature by the principal. The bookkeeper did not sign the check. We recommend that all checks written contain two authorized signatures.

Victory Elementary School

Finding

It was noted that the June bank reconciliation did not reconcile to the ending balance on the school's financial report by \$548.35. This was a result of a failure to list an outstanding check on the bank reconciliation. Care should be taken to ensure inclusion of all necessary items in the bank reconciliation so that the bank reconciliation agrees to the school's financial report.

Westgate Elementary School

Finding

During our audit of receipts it was noted that several receipts were made out to the bookkeeper, 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.

Recommendations

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

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.

Mary Williams Elementary School

Findings

During our audit of receipts it was noted that several receipts were made out to the bookkeeper, 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 appeared that deposits are not being made on a timely basis. The school made one deposit on 04/08/06 and did not make another until 05/19/06. It is highly unlikely that the school did not collect any money between these dates.

We noted that the school did not pay its 2004-2005 yearbook bill until 2006. Additionally, there were other invoices that were paid well past their due dates. We recommend that the school pay all invoices in a timely manner to avoid credit problems and late fees.

Currently, the school does not fill out the check number and date on check requisitions. The bookkeeper should fill out all aspects of the check requisition before issuing the check.

We noted two checks that contained inadequate or no supporting documentation. Check #10067 and #10103 contained inadequate documentation. All checks should be supported by adequate approved documentation before being processed for payment.

Recommendation

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

Woodbine Preschool

Finding

We noted that 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, it was observed that unrelated disbursements are being made from the faculty coke fund. We recommend transferring the profit to a separate account and disbursing the profit from that account. Only those activities directly related to the profit center should be captured in the account.

Woodbridge Middle School

Findings

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.

We recommend that all checks be supported by adequate documentation. Check #2172 to Prince William County Schools and check #2273 to Delta Education for \$30,000 had no supporting documentation.

We noted one check, #2149 written to The Nelson Hills Company that did not have the required quotations as required by Prince William County Public School purchasing policy. We recommend that the County adhere to County policy.

We noted one occasion where the school reimbursed sales tax on a fairly substantial purchase of supplies. We recommend the school use the Prince William Public Schools purchasing Master card to avoid the payment of sales tax.

The school has several large balances in its clearing accounts, over \$25,000 in its building use account, at year end that should be remitted to Prince William County Public Schools as soon as possible.

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.

Woodbridge Senior High School

Findings

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 \$317.29 at June 30, 2006. This difference was attributable to June's interest being posted twice and an unrecorded service charge. We recommend that these adjustments be recorded as soon as possible.

We recommend that all checks be supported by adequate documentation. Check #16492 to Institutional Financing Services for \$219.10 and check #16847 to Prince William County Public Schools for \$30,000 had no supporting documentation. Per the bookkeeper check #16492 was to cover a deficit in the school's local appropriations and the amount had been based on that shortage in the school's budget.

During our audit, two reimbursements to one of the assistant principals consisted of reimbursements for laundry services from taking various linens home and cleaning them for the school. However, there was no documentation as to how the amounts were determined for the reimbursement.

Yorkshire Elementary School

Finding

We recommend that all checks be supported by adequate documentation. Check #11082 had no supporting documentation. All checks should have properly approved documentation before being processed for payment.

Recommendation

During our audit we noted unrelated disbursements posted in 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 resulting from the book fair can be transferred to other accounts for authorized uses.