
COUNTY OF PRINCE WILLIAM, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2007

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ FREDERICKSBURG □ VERONA □ CHRISTIANSBURG



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

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

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2007, as listed in the table of contents. This financial statement is the responsibility of the School Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

As described in Note 1, this financial statement was prepared on the 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 presents fairly, in all material respects, the cash receipts, disbursements, and balances arising from cash transactions of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2007, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2007, on our consideration of the County of Prince William, Virginia's School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 17, 2007

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, 2007, and have issued our report thereon dated August 17, 2007, which was qualified because the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Prince William, Virginia School Activity Funds' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

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

However, we noted certain matters that we reported to management of the Prince William County School Board in the Report of Audit Findings and Recommendations dated August 17, 2007.

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

Robinson, Farmer, Cox Associates

Verona, Virginia
August 17, 2007

- 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, 2007

Name of School	Cash Balance July 1, 2006	Receipts	Disburse- ments	Cash Balance June 30, 2007
Alvey Elementary School	\$ 58,640.96	\$ 144,034.51	\$ 134,592.11	\$ 68,083.36
Ann Ludwig Special Education School	13,097.89	6.15	13,104.04	-
Antietam Elementary School	17,803.74	42,569.00	41,308.64	19,064.10
Ashland Elementary School	7,559.99	54,787.16	51,973.04	10,374.11
Battlefield High School	226,720.05	866,900.38	797,581.01	296,039.42
Bel-Air Elementary School	3,619.38	24,086.76	23,991.33	3,714.81
Belmont Elementary School	13,557.91	37,832.30	33,577.78	17,812.43
Bennett Elementary School	36,649.08	79,548.27	73,272.55	42,924.80
Louise A. Benton Middle School	108,687.03	328,835.51	317,654.46	119,868.08
Stuart M. Beville Middle School	180,029.49	151,190.19	142,772.05	188,447.63
Brentsville District High School	286,739.24	772,792.13	739,159.24	320,372.13
Bristow Run Elementary School	18,614.88	85,984.89	84,793.25	19,806.52
Buckland Mills Elementary School	-	78,443.20	56,627.75	21,815.45
Bull Run Middle School	44,467.02	364,251.38	319,379.92	89,338.48
Cedar Point Elementary School	22,311.65	76,546.04	79,454.01	19,403.68
Coles Elementary School	35,121.09	45,845.62	41,028.45	39,938.26
Dale City Elementary School	14,295.95	26,366.95	27,429.65	13,233.25
Dumfries Elementary School	14,522.17	21,852.81	32,808.19	3,566.79
Suella Ellis Elementary School	8,670.01	35,646.44	36,726.51	7,589.94
Enterprise Elementary School	17,017.27	35,322.28	35,173.42	17,166.13
Featherstone Elementary School	6,858.71	21,368.34	24,114.65	4,112.40
Forest Park High School	263,563.18	806,676.92	746,314.52	323,925.58
Freedom High School	80,141.78	353,516.88	347,921.49	85,737.17
Garfield High School	260,405.86	614,421.50	645,784.34	229,043.02
Glenkirk Elementary School	19,510.58	139,421.83	121,647.35	37,285.06
Mills E. Godwin Middle School	225,344.59	150,344.82	245,421.84	130,267.57
Graham Park Middle School	83,136.76	134,540.02	136,474.26	81,202.52
Henderson Elementary School	19,290.05	74,769.82	75,359.22	18,700.65
C. D. Hylton High School	387,944.88	721,392.50	798,617.23	310,720.15
Independent Hill School	21,923.77	41,832.28	17,496.16	46,259.89
Kerrydale Elementary School	10,293.88	33,122.63	26,509.32	16,907.19
Kilby Elementary School	13,281.89	22,601.94	28,256.34	7,627.49
Martin Luther King Elementary School	20,027.33	17,344.43	21,634.17	15,737.59
Lake Ridge Elementary School	70,710.53	36,284.71	70,348.55	36,646.69
Lake Ridge Middle School	149,990.05	227,881.34	230,604.66	147,266.73
Leesylvania Elementary School	16,975.22	78,721.07	73,955.36	21,740.93
Loch Lomond Elementary School	5,019.03	22,008.69	23,205.38	3,822.34
Fred M. Lynn Middle School	57,497.01	108,253.95	143,711.95	22,039.01
Marshall Elementary School	48,468.00	83,318.52	92,593.23	39,193.29
Marstellar Middle School	187,077.56	306,475.41	266,166.64	227,386.33
Marumscos Hills Elementary School	19,753.00	16,283.13	13,038.25	22,997.88
Christa McAuliffe Elementary School	36,774.61	48,312.55	55,671.42	29,415.74
Minnieville Elementary School	5,448.03	32,542.88	34,240.35	3,750.56
Montclair Elementary School	15,358.13	67,519.79	67,249.02	15,628.90
Mountain View Elementary School	10,139.76	47,933.96	41,952.03	16,121.69
Mullen Elementary School	17,745.62	33,823.50	31,617.48	19,951.64
Neabsco Elementary School	13,141.65	66,177.02	66,171.12	13,147.55

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007 (continued)

Name of School	Cash Balance July 1, 2006	Receipts	Disburse- ments	Cash Balance June 30, 2007
New Directions Alternative School	\$ 11,716.42	\$ 3,963.42	\$ -	\$ 15,679.84
New Dominion Alternative School	336.33	166.00	249.00	253.33
Nokesville Elementary School	68,258.40	70,787.69	64,834.97	74,211.12
Occoquan Elementary School	19,648.68	28,935.07	35,384.68	13,199.07
Old Bridge Elementary School	20,454.61	36,326.82	34,199.75	22,581.68
Osborn Park Senior High School	200,882.19	1,013,132.63	919,331.04	294,683.78
Pace West School	2,452.48	2,204.25	2,067.50	2,589.23
Parkside Middle School	83,466.13	126,104.77	148,431.04	61,139.86
John F. Pattie, Sr. Elementary School	28,624.07	64,914.74	56,329.52	37,209.29
Penn Elementary School	44,877.94	64,360.17	99,090.64	10,147.47
Pennington Traditional School	59,688.28	91,309.98	93,932.04	57,066.22
Potomac Middle School	-	139,629.06	103,216.04	36,413.02
Potomac Senior High School	151,158.40	692,586.99	748,472.91	95,272.48
Potomac View Elementary School	12,818.88	17,914.75	19,105.80	11,627.83
Mary Porter Traditional School	41,142.34	91,092.33	81,360.70	50,873.97
Rippon Middle School	60,521.38	109,724.01	101,605.29	68,640.10
River Oaks Elementary School	39,078.01	49,284.71	55,390.31	32,972.41
Rockledge Elementary School	31,865.65	37,258.04	36,555.65	32,568.04
Rosa Parks Elementary School	-	49,410.20	38,427.43	10,982.77
Herbert J. Saunders Middle School	89,795.56	253,209.79	287,296.28	55,709.07
Signal Hill Elementary School	26,643.25	58,167.47	56,160.51	28,650.21
Sinclair Elementary School	11,181.99	19,869.26	20,091.38	10,959.87
Springwoods Elementary School	7,387.10	52,717.50	48,786.89	11,317.71
Stonewall Jackson High School	405,717.61	494,143.49	506,328.31	393,532.79
Stonewall Middle School	77,856.54	145,127.36	133,602.35	89,381.55
Sudley Elementary School	31,115.13	23,185.24	26,962.87	27,337.50
Swans Creek Elementary School	29,095.44	58,380.55	51,440.97	36,035.02
Triangle Elementary School	19,509.67	12,964.92	11,788.97	20,685.62
Tyler Elementary School	7,692.65	27,847.04	27,355.43	8,184.26
Vaughan Elementary School	23,511.63	46,911.05	42,160.65	28,262.03
Victory Elementary School	19,543.78	53,238.85	47,368.59	25,414.04
West Gate Elementary School	16,113.38	11,408.68	21,780.07	5,741.99
Westridge Elementary School	32,182.24	33,870.08	24,873.63	41,178.69
Mary Williams Elementary School	6,592.29	32,286.64	30,062.07	8,816.86
Woodbine Preschool	21,308.10	3,635.12	4,397.73	20,545.49
Woodbridge Middle School	95,816.71	176,686.52	208,827.55	63,675.68
Woodbridge Senior High School	280,206.89	725,522.92	727,099.06	278,630.75
Yorkshire Elementary School	28,223.27	26,268.25	25,925.97	28,565.55
Totals	\$ 5,241,788.72	\$ 12,380,244.25	\$ 12,334,185.21	\$ 5,287,847.76

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, 2007

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, 2007.

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 17, 2007

- 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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 11,336.88	\$ 42,731.80	\$ 50,824.77	\$ 10,812.44	\$ 1,094.32	\$ 12,962.03
Fund Raisers	28,619.20	59,079.89	51,533.77	-	9,858.80	26,306.52
School Operating	4,129.75	8,593.36	7,177.86	1,635.13	1,436.90	5,743.48
Clearing	11,939.34	28,829.34	21,320.47	-	-	19,448.21
Faculty	2,615.79	4,800.12	3,735.24	-	57.55	3,623.12
School Total	<u>\$ 58,640.96</u>	<u>\$ 144,034.51</u>	<u>\$ 134,592.11</u>	<u>\$ 12,447.57</u>	<u>\$ 12,447.57</u>	<u>\$ 68,083.36</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Interest Checking

\$ 68,083.36

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Major Activity	\$ 900.57	\$ -	\$ 900.57	\$ -	\$ -	\$ -
School Operating	10,938.91	6.15	10,945.06	-	-	-
Clearing	243.81	-	243.81	-	-	-
Faculty	1,014.60	-	1,014.60	-	-	-
School Total	<u>\$ 13,097.89</u>	<u>\$ 6.15</u>	<u>\$ 13,104.04</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,545.97	\$ 16,432.44	\$ 17,408.22	\$ 4,691.60	\$ 11.00	\$ 5,250.79
Major Activity	9,571.92	18,509.69	15,442.18	31.12	4,691.60	7,978.95
School Operating	6,149.23	416.90	4,036.45	0.00	5.12	2,524.56
Clearing	929.52	4,848.43	2,848.39	0.00	0.00	2,929.56
Faculty	(392.90)	2,361.54	1,573.40	0.00	15.00	380.24
School Total	\$ <u>17,803.74</u>	\$ <u>42,569.00</u>	\$ <u>41,308.64</u>	\$ <u>4,722.72</u>	\$ <u>4,722.72</u>	\$ <u>19,064.10</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 19,064.10

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Clubs/Organizations	\$ 550.74	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 550.74
Instructional	4,615.43	28,929.48	30,741.63	5,615.69	1,402.54	7,016.43
Major Activity	1,228.32	24,496.11	19,344.43	2.54	4,242.20	2,140.34
School Operating	393.33	(56.84)	25.50	26.51	0.00	337.50
Clearing	354.11	1,100.46	1,222.52	0.00	0.00	232.05
Faculty	418.06	317.95	638.96	698.08	698.08	97.05
School Total	\$ <u>7,559.99</u>	\$ <u>54,787.16</u>	\$ <u>51,973.04</u>	\$ <u>6,342.82</u>	\$ <u>6,342.82</u>	\$ <u>10,374.11</u> *

* Represented by cash on demand with:

Suntrust Bank
--Checking \$ 10,374.11

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 22,743.17	\$ 142,593.80	\$ 93,883.66	\$ 3,965.86	\$ 24,127.63	\$ 51,291.54
Instructional	12,354.46	64,700.38	37,781.52	4,800.60	19,759.46	24,314.46
Fund raisers	88,311.68	499,890.04	334,249.48	9,484.66	154,397.95	109,038.95
School Operating	31,813.66	10,412.25	20,729.26	38,329.60	16,165.20	43,661.05
Clearing	66,118.06	148,259.80	309,394.31	167,753.90	9,404.59	63,332.86
Faculty	5,379.02	1,044.11	1,542.78	4,037.70	4,517.49	4,400.56
School Total	\$ <u>226,720.05</u>	\$ <u>866,900.38</u>	\$ <u>797,581.01</u>	\$ <u>228,372.32</u>	\$ <u>228,372.32</u>	\$ <u>296,039.42</u> *

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 79,426.94

--Money Market Savings

216,612.48

Total cash

\$ 296,039.42

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 194.97	\$ 3,827.54	\$ 4,463.03	\$ 808.54	\$ 251.00	\$ 117.02
Instructional	2,418.05	9,054.35	12,751.86	2,441.41	511.00	650.95
Major Activity	130.27	8,266.53	3,866.01	2,075.75	5,013.69	1,592.85
School Operating	32.56	26.00	187.94	515.00	15.01	370.61
Clearing	33.75	1,260.03	1,238.78	15.00	65.00	5.00
Faculty	809.78	1,652.31	1,483.71	351.15	351.15	978.38
School Total	\$ <u>3,619.38</u>	\$ <u>24,086.76</u>	\$ <u>23,991.33</u>	\$ <u>6,206.85</u>	\$ <u>6,206.85</u>	\$ <u>3,714.81</u> *

* Represented by cash on demand with:

BB & T

--Checking

\$ 3,714.81

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inner Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 3,951.90	\$ 10,122.20	\$ 10,823.94	\$ 1,295.47	\$ 27.62	\$ 4,518.01
Major Activity	8,453.54	15,206.08	10,945.62	-	1,279.47	11,434.53
School Operating	445.47	3,169.86	3,157.00	662.60	4.00	1,116.93
Clearing	389.52	7,213.79	6,427.14	15.62	662.60	529.19
Faculty	317.48	2,120.37	2,224.08	-	-	213.77
School Total	<u>\$ 13,557.91</u>	<u>\$ 37,832.30</u>	<u>\$ 33,577.78</u>	<u>\$ 1,973.69</u>	<u>\$ 1,973.69</u>	<u>\$ 17,812.43 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 17,812.43

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 11,997.48	\$ 30,432.03	\$ 33,581.73	\$ 5,192.45	\$ 373.10	\$ 13,667.13
Major Activity	24,073.83	41,304.71	32,927.15	-	5,255.56	27,195.83
School Operating	(77.18)	888.51	496.50	436.21	842.50	(91.46)
Clearing	62.95	2,836.63	2,139.01	-	-	760.57
Faculty	592.00	4,086.39	4,128.16	1,096.50	254.00	1,392.73
School Total	\$ <u>36,649.08</u>	\$ <u>79,548.27</u>	\$ <u>73,272.55</u>	\$ <u>6,725.16</u>	\$ <u>6,725.16</u>	\$ <u>42,924.80</u> *

* Represented by cash on demand with:

SunTrust Bank

--Business Interest Checking

\$ 42,924.80

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Organizational	\$ 30,737.03	\$ 41,431.21	\$ 34,773.89	\$ 4,490.69	\$ 1,275.61	\$ 40,609.43
Instructional	29,867.42	83,739.13	107,484.74	40,459.65	14,521.52	32,059.94
Major Activity	38,007.24	164,369.07	139,422.67	37,397.91	70,676.32	29,675.23
School Operating	6,167.32	16,456.82	10,400.90	33,960.59	40,245.28	5,938.55
Clearing	345.22	13,540.40	16,591.77	11,376.40	1,014.07	7,656.18
Faculty	3,562.80	9,298.88	8,980.49	1,456.29	1,408.73	3,928.75
School Total	\$ <u>108,687.03</u>	\$ <u>328,835.51</u>	\$ <u>317,654.46</u>	\$ <u>129,141.53</u>	\$ <u>129,141.53</u>	\$ <u>119,868.08</u> *

* Represented by cash on demand with:

BB&T Bank
Checking

\$ 119,868.08

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Organizational	\$ 4,923.76	\$ 3,072.81	\$ 4,434.37	\$ 429.80	\$ 428.80	\$ 3,563.20
Instructional	15,905.53	22,209.49	33,942.00	17,672.01	2,684.16	19,160.87
Major Activity	111,072.33	86,912.57	67,021.59	7,853.36	27,182.54	111,634.13
School Operating	41,358.09	1,496.14	3,795.42	16,696.60	9,947.87	45,807.54
Clearing	2,934.47	31,727.37	28,042.05	47.00	2,530.40	4,136.39
Faculty	3,835.31	5,771.81	5,536.62	1,666.88	1,591.88	4,145.50
School Total	<u>\$ 180,029.49</u>	<u>\$ 151,190.19</u>	<u>\$ 142,772.05</u>	<u>\$ 44,365.65</u>	<u>\$ 44,365.65</u>	<u>\$ 188,447.63</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 88,632.69
--Savings	99,814.94
	<u>188,447.63</u>
Total cash	<u>\$ 188,447.63</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, 2007

Functions	Cash	Receipts	Disbursements	Inter-Account Transfers		Cash
	Balance July, 1 2006			In	Out	Balance June 30, 2007
Club/Organization	\$ 45,466.21	\$ 125,731.98	\$ 125,762.49	\$ 12,603.79	\$ 2,751.00	\$ 55,288.49
Instructional	15,484.15	39,478.13	41,366.60	5,750.15	3,982.56	15,363.27
Major Activity	172,188.30	491,600.35	414,666.61	21,869.93	74,773.42	196,218.55
School Operating	41,643.46	46,187.86	42,713.24	4,000.00	4,163.15	44,954.93
Clearing	3,491.28	61,235.08	105,442.20	41,446.26	-	730.42
Faculty	8,465.84	8,558.73	9,208.10	-	-	7,816.47
School Total	<u>\$ 286,739.24</u>	<u>\$ 772,792.13</u>	<u>\$ 739,159.24</u>	<u>\$ 85,670.13</u>	<u>\$ 85,670.13</u>	<u>\$ 320,372.13</u> *

* Represented by cash on demand with:

Patriot Bank		
--Checking		\$ 42,473.87
--Money Market		277,898.26
		<u>320,372.13</u>
	Total cash	<u>\$ 320,372.13</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, 2007

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance			Transfers		Balance
	July 1, 2006			In	Out	June 30, 2007
Club/Organization	\$ 3.01	\$ -	\$ -	\$ -	\$ -	\$ 3.01
Instructional	1,070.37	34,945.00	40,226.83	5,719.74	424.56	1,083.72
Major Activity	4,263.99	22,702.37	12,639.26	-	8,671.28	5,655.82
School Operating	3,236.48	2,673.08	5,788.25	6,651.55	138.95	6,633.91
Clearing	9,939.24	21,921.32	22,599.77	-	3,136.50	6,124.29
Faculty	101.79	3,743.12	3,539.14	359.40	359.40	305.77
School Total	<u>\$ 18,614.88</u>	<u>\$ 85,984.89</u>	<u>\$ 84,793.25</u>	<u>\$ 12,730.69</u>	<u>\$ 12,730.69</u>	<u>\$ 19,806.52 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 19,806.52

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BUCKLAND MILLS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2007
Instructional	\$ -	\$ 18,627.40	\$ 17,558.26	\$ 9,859.05	\$ 10,928.19
Fund Raisers	-	33,203.27	18,934.97	(9,762.46)	4,505.84
School Operating	-	4,735.92	2,908.95	1,360.46	3,187.43
Clearing	-	19,604.42	16,739.51	(1,457.05)	1,407.86
Faculty	-	2,272.19	486.06	-	1,786.13
School Total	\$ <u>-</u>	\$ <u>78,443.20</u>	\$ <u>56,627.75</u>	\$ <u>0.00</u>	\$ <u>21,815.45</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Interest Checking

\$ 21,815.45

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, 2007

Functions	Cash Balance July, 1 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 3,374.96	\$ 9,023.05	\$ 11,627.46	\$ 2,141.00	\$ 50.00	\$ 2,861.55
Instructional	4,052.86	101,989.23	110,113.08	12,984.28	2,401.70	6,511.59
Major Activity	31,199.43	197,976.59	142,780.88	4,062.65	22,477.81	67,979.98
School Operating	1,844.48	848.15	10,210.92	10,660.13	-	3,141.84
Clearing	3,600.68	50,588.22	41,274.09	177.00	4,790.73	8,301.08
Faculty	394.61	3,826.14	3,373.49	-	304.82	542.44
School Total	<u>\$ 44,467.02</u>	<u>\$ 364,251.38</u>	<u>\$ 319,379.92</u>	<u>\$ 30,025.06</u>	<u>\$ 30,025.06</u>	<u>\$ 89,338.48</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 89,338.48

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, 2007

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2006			Transfers	Balance June 30, 2007	
				In	Out	
Instructional	\$ 6,898.18	\$ 46,900.25	\$ 55,830.78	\$ 5,989.20	\$ 1,291.97	\$ 2,664.88
Major Activity	11,490.54	23,061.39	13,121.95	0.00	9,592.23	11,837.75
School Operating	1,609.82	155.39	5,329.71	5,120.00	0.00	1,555.50
Clearing	0.00	2,317.28	2,092.28	0.00	225.00	0.00
Faculty	2,313.11	4,111.73	3,079.29	973.91	973.91	3,345.55
School Total	\$ <u>22,311.65</u>	\$ <u>76,546.04</u>	\$ <u>79,454.01</u>	\$ <u>12,083.11</u>	\$ <u>12,083.11</u>	\$ <u>19,403.68</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 19,403.68

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 4,640.25	\$ 10,480.50	\$ 10,719.69	\$ 7,718.86	\$ 156.50	\$ 11,963.42
Major Activity	12,398.65	24,817.77	17,341.73	1,842.95	9,605.31	12,112.33
School Operating	12,289.60	6,079.90	8,194.84	1,700.00	1,500.00	10,374.66
Clearing	88.24	1,415.59	1,234.75	1,832.95	1,832.95	269.08
Faculty	5,704.35	3,051.86	3,537.44	-	-	5,218.77
School Total	\$ <u>35,121.09</u>	\$ <u>45,845.62</u>	\$ <u>41,028.45</u>	\$ <u>13,094.76</u>	\$ <u>13,094.76</u>	\$ <u>39,938.26</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 39,938.26

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, 2007

Functions	Cash	Receipts	Disburse- ments	Inter-Account Transfers		Cash
	Balance July 1, 2006			In	Out	Balance June 30, 2007
Instructional	\$ 7,248.20	\$ 7,489.15	\$ 9,674.99	\$ 4,211.98	\$ 3,856.95	\$ 5,417.39
Major Activity	2,661.88	11,632.10	7,482.50	900.00	2,755.03	4,956.45
School Operating	3,667.77	4,501.57	8,247.56	1,500.00	40.00	1,381.78
Clearing	54.74	1,423.63	1,211.34	40.00	-	307.03
Faculty	663.36	1,320.50	813.26	-	-	1,170.60
School Total	\$ <u>14,295.95</u>	\$ <u>26,366.95</u>	\$ <u>27,429.65</u>	\$ <u>6,651.98</u>	\$ <u>6,651.98</u>	\$ <u>13,233.25</u> *

* Represented by cash on demand with:

Wachovia Bank

--Checking-General

\$ 13,233.25

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,685.16	\$ 8,194.30	\$ 13,710.50	\$ 7,356.40	\$ 2,788.83	\$ 736.53
Major Activity	9,185.96	9,893.24	10,631.31	135.00	7,313.51	1,269.38
School Operating	2,873.39	965.56	6,199.14	2,788.83	-	428.64
Clearing	162.61	515.80	340.96	14.40	135.00	216.85
Faculty	615.05	2,283.91	1,926.28	-	57.29	915.39
School Total	\$ <u>14,522.17</u>	\$ <u>21,852.81</u>	\$ <u>32,808.19</u>	\$ <u>10,294.63</u>	\$ <u>10,294.63</u>	\$ <u>3,566.79</u> *

* Represented by cash on demand with:

Bank of America

--Business Checking

\$ 3,566.79

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, 2007

Functions	Cash		Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
	Balance July 1, 2006	Receipts		In	Out	
Instructional	\$ 4,340.10	\$ 11,598.70	\$ 19,563.15	\$ 4,125.65	\$ 501.30	\$ (0.00)
Fund Raisers	2,159.45	15,083.87	9,182.86	0.00	2,157.87	5,902.59
School Operating	7.00	3,257.84	550.00	622.22	2,590.00	747.06
Clearing	667.26	1,321.85	1,985.16	20.00	0.00	23.95
Faculty	1,496.20	4,384.18	5,445.34	2,108.34	1,627.04	916.34
School Total	\$ <u>8,670.01</u>	\$ <u>35,646.44</u>	\$ <u>36,726.51</u>	\$ <u>6,876.21</u>	\$ <u>6,876.21</u>	\$ <u>7,589.94</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 7,589.94

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2007
Instructional	\$ 4,457.74	\$ 6,664.32	\$ 8,210.06	\$ 2,206.61	\$ 5,118.61
Major Activity	10,383.87	20,350.82	19,114.36	(7,036.36)	4,583.97
School Operating	1,769.42	1,789.65	771.91	4,260.99	7,048.15
Clearing	337.83	1,317.70	2,821.32	568.76	(597.03)
Faculty	68.41	5,199.79	4,255.77	-	1,012.43
School Total	<u>\$ 17,017.27</u>	<u>\$ 35,322.28</u>	<u>\$ 35,173.42</u>	<u>\$ (0.00)</u>	<u>\$ 17,166.13</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 17,166.13

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 2,667.58	\$ 5,252.25	\$ 5,861.49	\$ 664.45	\$ 137.72	\$ 2,585.07
Major Activity	2,334.25	11,274.23	11,591.43	234.28	2,083.85	167.48
School Operating	1,767.15	2,091.52	3,966.76	1,476.73	163.89	1,204.75
Clearing	6.98	766.45	866.33	22.51	12.51	(82.90)
Faculty	82.75	1,983.89	1,828.64	-	-	238.00
School Total	\$ <u>6,858.71</u>	\$ <u>21,368.34</u>	\$ <u>24,114.65</u>	\$ <u>2,397.97</u>	\$ <u>2,397.97</u>	\$ <u>4,112.40</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 4,112.40

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 44,119.41	\$ 164,859.54	\$ 163,087.80	\$ 3,398.75	\$ 2,883.94	\$ 46,405.96
Instructional	17,875.19	38,473.75	34,749.26	6,253.31	5,857.52	21,995.47
Major Activity	52,786.67	358,974.18	296,996.65	128,979.78	145,252.94	98,491.04
School Operating	39,655.09	12,259.41	44,359.75	54,819.09	419.09	61,954.75
Clearing	50,094.29	202,560.73	195,810.74	39.09	25,020.00	31,863.37
Faculty	59,032.53	29,549.31	11,310.32	8,183.09	22,239.62	63,214.99
School Total	\$ <u>263,563.18</u>	\$ <u>806,676.92</u>	\$ <u>746,314.52</u>	\$ <u>201,673.11</u>	\$ <u>201,673.11</u>	\$ <u>323,925.58</u> *

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 193,200.79

--Certificate of Deposit

130,724.79

\$ 323,925.58

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 4,768.32	\$ 40,289.28	\$ 49,128.99	\$ 22,386.76	\$ 14,596.46	\$ 3,718.91
Instructional	10,946.49	39,193.37	40,639.06	692.79	6,712.14	3,481.45
Fund raisers	55,609.84	164,993.26	138,938.61	20,806.58	40,974.61	61,496.46
School Operating	43.68	697.19	7,934.93	21,959.98	7,613.03	7,152.89
Clearing	8,773.45	108,178.78	111,279.90	30,618.91	26,568.78	9,722.46
Faculty	-	165.00	-	-	-	165.00
School Total	<u>\$ 80,141.78</u>	<u>\$ 353,516.88</u>	<u>\$ 347,921.49</u>	<u>\$ 96,465.02</u>	<u>\$ 96,465.02</u>	<u>\$ 85,737.17 *</u>

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 85,737.17

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 37,769.85	\$ 143,673.28	\$ 138,996.78	\$ 11,089.03	\$ 6,741.51	\$ 46,793.87
Instructional	38,962.77	73,165.10	79,008.43	20,892.31	51,550.71	2,461.04
Major Activity	118,989.68	217,643.80	162,119.01	68,441.33	126,982.69	115,973.11
School Operating	47,988.58	18,712.42	25,600.44	32,672.20	39,763.75	34,009.01
Clearing	3,865.16	143,478.18	228,229.54	121,963.64	28,886.82	12,190.62
Faculty	12,829.82	17,748.72	11,830.14	4,900.59	6,033.62	17,615.37
School Total	<u>\$ 260,405.86</u>	<u>\$ 614,421.50</u>	<u>\$ 645,784.34</u>	<u>\$ 259,959.10</u>	<u>\$ 259,959.10</u>	<u>\$ 229,043.02</u> *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 34,904.44
--Money Market Savings	96,243.24
Cardinal Bank	
--Money Market Savings	<u>97,895.34</u>
Total cash	<u>\$ 229,043.02</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GLENKIRK ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 2,593.25	\$ 55,763.26	\$ 55,662.22	\$ 7,770.90	\$ 1,818.25	\$ 8,646.94
Fundraisers	9,556.40	50,130.38	38,034.96	4,939.00	8,999.67	17,591.15
School Operating	4,769.75	8,502.48	8,977.82	3,155.42	4,596.65	2,853.18
Clearing	398.25	22,066.23	18,035.47	862.50	1,273.25	4,018.26
Faculty	2,192.93	2,959.48	936.88	20.00	60.00	4,175.53
School Total	\$ <u>19,510.58</u>	\$ <u>139,421.83</u>	\$ <u>121,647.35</u>	\$ <u>16,747.82</u>	\$ <u>16,747.82</u>	\$ <u>37,285.06</u> *

* Represented by cash on demand with:

Suntrust Bank
--Business Checking \$ 37,285.06

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 6,813.78	\$ 12,562.72	\$ 11,543.33	\$ 1,846.00	\$ 1,771.00	\$ 7,908.17
Instructional	10,213.86	19,004.22	31,747.23	12,391.76	1,746.73	8,115.88
Major Activity	50,363.18	93,423.19	76,929.57	23,752.61	30,776.42	59,832.99
School Operating	154,767.65	4,460.80	102,900.85	193,445.02	198,855.01	50,917.61
Clearing	1,673.14	18,162.06	17,637.64	1,984.10	1,186.56	2,995.10
Faculty	1,512.98	2,731.83	4,663.22	1,016.23	100.00	497.82
School Total	\$ <u>225,344.59</u>	\$ <u>150,344.82</u>	\$ <u>245,421.84</u>	\$ <u>234,435.72</u>	\$ <u>234,435.72</u>	\$ <u>130,267.57</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 25,709.50
--Money Market	104,558.07
Total cash	\$ <u>130,267.57</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 6,074.28	\$ 13,420.98	\$ 14,293.39	\$ 693.04	\$ -	\$ 5,894.91
Instructional	11,538.65	36,627.74	33,719.68	14,043.05	6,174.21	22,315.55
Major Activity	52,621.46	52,530.16	51,678.38	14,589.84	32,053.16	36,009.92
School Operating	6,439.59	1,203.20	5,104.20	15,721.67	3,712.00	14,548.26
Clearing	4,915.84	26,405.86	26,936.04	71.81	3,580.04	877.43
Faculty	1,546.94	4,352.08	4,742.57	2,281.21	1,881.21	1,556.45
School Total	\$ <u>83,136.76</u>	\$ <u>134,540.02</u>	\$ <u>136,474.26</u>	\$ <u>47,400.62</u>	\$ <u>47,400.62</u>	\$ <u>81,202.52</u> *

* Represented by cash on demand with:

United Bank
--Checking

\$ 81,202.52

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 7,471.49	\$ 14,588.00	\$ 22,202.36	\$ 17,724.52	\$ 14,300.49	\$ 3,281.16
Major Activity	8,931.35	50,484.88	47,387.51	3,524.27	8,515.02	7,037.97
School Operating	2,521.11	2,445.08	3,937.10	4,707.33	3,345.86	2,390.56
Clearing	(43.92)	6,430.24	975.16	205.25	-	5,616.41
Faculty	410.02	821.62	857.09	-	-	374.55
School Total	\$ <u>19,290.05</u>	\$ <u>74,769.82</u>	\$ <u>75,359.22</u>	\$ <u>26,161.37</u>	\$ <u>26,161.37</u>	\$ <u>18,700.65</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 18,700.65

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 46,805.88	\$ 102,987.37	\$ 86,747.91	\$ 3,710.28	\$ 9,026.97	\$ 57,728.65
Instructional	76,335.70	143,501.53	124,801.59	15,395.47	34,437.41	75,993.70
Major Activity	181,447.82	308,696.99	332,510.83	21,244.20	68,556.92	110,321.26
School Operating	66,507.54	11,615.08	54,133.30	36,347.98	10,083.81	50,253.49
Clearing	11,586.22	148,500.35	195,663.36	60,487.61	16,596.27	8,314.55
Faculty	5,261.72	6,091.18	4,760.24	1,515.84	-	8,108.50
School Total	<u>\$ 387,944.88</u>	<u>\$ 721,392.50</u>	<u>\$ 798,617.23</u>	<u>\$ 138,701.38</u>	<u>\$ 138,701.38</u>	<u>\$ 310,720.15</u> *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 57,367.66
--Money Market	<u>253,352.49</u>
Total cash	<u>\$ 310,720.15</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 15,090.63	\$ 14,566.28	\$ 11,084.04	\$ -	\$ -	\$ 18,572.87
Major Activity	452.74	1,154.93	771.00	-	-	836.67
Operating	5,059.35	22,125.15	4,113.43	-	-	23,071.07
Clearing	(69.75)	(59.00)	-	-	-	(128.75)
Faculty	50.57	105.00	44.00	-	-	111.57
Other	1,340.23	3,939.92	1,483.69	-	-	3,796.46
School Total	\$ <u>21,923.77</u>	\$ <u>41,832.28</u>	\$ <u>17,496.16</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>46,259.89</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 46,259.89

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,278.03	\$ 11,631.11	\$ 7,354.94	\$ 2,847.16	\$ 3,042.69	\$ 5,358.67
Major Activity	5,820.68	13,849.39	13,407.12	195.53	-	6,458.48
School Operating	1,407.56	4,122.42	1,887.58	1,389.03	700.00	4,331.43
Clearing	1,255.68	2,402.86	390.00	389.91	1,078.94	2,579.51
Faculty	531.93	1,116.85	3,469.68	21.58	21.58	(1,820.90)
School Total	\$ <u>10,293.88</u>	\$ <u>33,122.63</u>	\$ <u>26,509.32</u>	\$ <u>4,843.21</u>	\$ <u>4,843.21</u>	\$ <u>16,907.19</u> *

* Represented by cash on demand with:

Wachovia National Bank
--Checking-General

\$ 16,907.19

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2006			Transfers	Balance June 30, 2007	
				In	Out	
Instructional	\$ 23.90	\$ 1,811.36	\$ 2,601.90	\$ 805.55	\$ -	\$ 38.91
Major Activity	8,985.06	5,517.66	4,026.90	1,550.00	9,931.25	2,094.57
School Operating	1,584.01	364.95	8,785.15	10,943.33	2,678.71	1,428.43
Clearing	1,333.89	13,571.16	12,124.19	-	-	2,780.86
Faculty	1,355.03	1,336.81	718.20	75.00	763.92	1,284.72
School Total	\$ <u>13,281.89</u>	\$ <u>22,601.94</u>	\$ <u>28,256.34</u>	\$ <u>13,373.88</u>	\$ <u>13,373.88</u>	\$ <u>7,627.49</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 7,627.49

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Clubs/Organizational	\$ 97.25	\$ 112.00	\$ 138.00	\$ -	\$ -	\$ 71.25
Instructional	22.50	4,382.75	4,564.00	212.50	42.00	11.75
Pictures	8,305.40	7,486.18	7,789.24	47.32	2,642.82	5,406.84
School Operating	3,355.40	238.48	2,546.27	2,488.00	63.00	3,472.61
Clearing	63.20	1,729.69	1,092.89	-	-	700.00
Faculty	8,183.58	3,395.33	5,503.77	-	-	6,075.14
School Total	\$ <u>20,027.33</u>	\$ <u>17,344.43</u>	\$ <u>21,634.17</u>	\$ <u>2,747.82</u>	\$ <u>2,747.82</u>	\$ <u>15,737.59</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking-General \$ 15,737.59

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ -	\$ 9.83
Instructional	21,214.85	9,440.20	25,905.22	9,991.69	53.25	14,688.27
Major Activity	46,755.18	24,450.51	37,486.17	-	13,914.22	19,805.30
School Operating	1,204.86	560.00	1,204.64	413.88	-	974.10
Clearing	1,525.81	1,468.23	5,623.07	3,561.90	-	932.87
Faculty	-	365.77	129.45	118.76	118.76	236.32
School Total	<u>\$ 70,710.53</u>	<u>\$ 36,284.71</u>	<u>\$ 70,348.55</u>	<u>\$ 14,086.23</u>	<u>\$ 14,086.23</u>	<u>\$ 36,646.69 *</u>

* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 4,846.58
--Money Market	<u>31,800.11</u>
Total cash	<u>\$ 36,646.69</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 19,211.80	\$ 47,396.65	\$ 57,190.47	\$ 7,403.75	\$ 5,984.75	\$ 10,836.98
Instructional	24,230.80	38,102.65	53,074.62	18,243.13	6,065.70	21,436.26
Major Activity	35,301.03	128,935.55	101,576.78	2,317.36	12,563.09	52,414.07
Operating	69,412.54	2,632.80	8,962.69	8,562.46	12,606.18	59,038.93
Clearing	(607.48)	10,210.76	9,453.05	1,136.65	1,309.88	(23.00)
Faculty	2,441.36	602.93	347.05	866.25	-	3,563.49
School Total	<u>\$ 149,990.05</u>	<u>\$ 227,881.34</u>	<u>\$ 230,604.66</u>	<u>\$ 38,529.60</u>	<u>\$ 38,529.60</u>	<u>\$ 147,266.73 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 40,447.16
--Money Market	106,819.57
	<u>147,266.73</u>
Total cash	<u>\$ 147,266.73</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,398.79	\$ 23,631.74	\$ 29,275.48	\$ 5,870.25	\$ 817.21	\$ 808.09
Major Activity	12,506.42	28,406.04	21,911.23	817.21	6,532.25	13,286.19
School Operating	2,918.79	7,590.05	1,574.43	3,047.19	5,505.92	6,475.68
Clearing	114.29	13,597.85	15,989.24	8,260.92	5,140.19	843.63
Faculty	36.93	5,495.39	5,204.98	504.32	504.32	327.34
School Total	<u>\$ 16,975.22</u>	<u>\$ 78,721.07</u>	<u>\$ 73,955.36</u>	<u>\$ 18,499.89</u>	<u>\$ 18,499.89</u>	<u>\$ 21,740.93</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 21,740.93

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 302.33	\$ 7,158.85	\$ 6,625.24	\$ 537.21	\$ 963.62	\$ 409.53
Major Activity	2,723.13	11,681.23	8,849.03	27.94	3,713.17	1,870.10
School Operating	941.64	940.43	5,628.58	5,013.42	231.83	1,035.08
Clearing	430.39	1,118.56	1,147.91	66.52	359.27	108.29
Faculty	621.54	1,109.62	954.62	-	377.20	399.34
School Total	\$ <u>5,019.03</u>	\$ <u>22,008.69</u>	\$ <u>23,205.38</u>	\$ <u>5,645.09</u>	\$ <u>5,645.09</u>	\$ <u>3,822.34</u> *

* Represented by cash on demand with:

Suntrust Bank
--Business Checking

\$ 3,822.34

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 2,837.55	\$ 15,207.28	\$ 18,599.39	\$ 7,785.52	\$ 2,777.12	\$ 4,453.84
Instructional	18,771.90	13,218.63	13,752.05	7,355.00	9,214.61	16,378.87
Major Activity	22,092.58	53,789.55	65,076.69	7,351.89	19,516.93	(1,359.60)
School Operating	12,626.55	7,799.00	26,015.74	9,758.63	2,378.58	1,789.86
Clearing	(32.81)	16,334.16	18,109.68	2,528.60	886.30	(166.03)
Faculty	1,201.24	1,905.33	2,158.40	339.95	346.05	942.07
School Total	<u>\$ 57,497.01</u>	<u>\$ 108,253.95</u>	<u>\$ 143,711.95</u>	<u>\$ 35,119.59</u>	<u>\$ 35,119.59</u>	<u>\$ 22,039.01</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 22,039.01

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 275.48	\$ 2,479.00	\$ 2,450.00	\$ 19.92	\$ -	\$ 324.40
Instructional	32,863.37	20,745.54	39,234.81	21,300.54	415.75	35,258.89
Major Activity	10,640.87	55,575.06	42,087.30	1,906.00	23,225.94	2,808.69
Operating	3,073.45	247.00	3,653.14	432.43	-	99.74
Clearing	(73.65)	986.63	1,011.77	149.05	166.25	(115.99)
Faculty	1,688.48	3,285.29	4,156.21	2,619.08	2,619.08	817.56
School Total	<u>\$ 48,468.00</u>	<u>\$ 83,318.52</u>	<u>\$ 92,593.23</u>	<u>\$ 26,427.02</u>	<u>\$ 26,427.02</u>	<u>\$ 39,193.29 *</u>

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 39,193.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 3,951.98	\$ 12,900.17	\$ 14,796.11	\$ 2,627.11	\$ 1,538.49	\$ 3,144.66
Instructional	31,164.95	132,029.33	124,976.11	65,189.68	59,747.11	43,660.74
Major Activity	135,502.14	113,589.51	77,378.45	9,932.52	23,015.81	158,629.91
Operating	9,122.26	2,141.81	8,902.82	12,646.86	695.49	14,312.62
Clearing	4,848.22	43,436.67	37,177.26	1,353.81	6,210.90	6,250.54
Faculty	2,488.01	2,377.92	2,935.79	2,575.00	3,117.18	1,387.96
School Total	\$ <u>187,077.56</u>	\$ <u>306,475.41</u>	\$ <u>266,166.54</u>	\$ <u>94,324.98</u>	\$ <u>94,324.98</u>	\$ <u>227,386.43</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 227,386.43

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 953.09	\$ 367.00	\$ 726.30	\$ -	\$ -	\$ 593.79
Major Activity	4,697.31	7,104.53	4,070.57	-	-	7,731.27
School Operating	12,594.49	5,038.24	4,707.70	1,000.00	1,044.50	12,880.53
Clearing	666.21	660.51	241.87	-	-	1,084.85
Faculty	841.90	3,112.85	3,291.81	135.40	90.90	707.44
School Total	<u>\$ 19,753.00</u>	<u>\$ 16,283.13</u>	<u>\$ 13,038.25</u>	<u>\$ 1,135.40</u>	<u>\$ 1,135.40</u>	<u>\$ 22,997.88</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 22,997.88

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, 2007

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2006			Transfers	In	Out
Instructional	\$ 11,329.50	\$ 12,466.34	\$ 19,243.96	\$ 11,073.11	\$ 726.06	\$ 14,898.93
Pictures	14,359.57	22,963.92	27,064.38	1,486.30	5,479.57	6,265.84
School Operating	7,365.15	9,588.51	5,030.93	1,787.05	8,037.84	5,671.94
Clearing	2,853.74	1,084.33	1,389.95	-	102.99	2,445.13
Faculty	866.65	2,209.45	2,942.20	-	-	133.90
School Total	\$ <u>36,774.61</u>	\$ <u>48,312.55</u>	\$ <u>55,671.42</u>	\$ <u>14,346.46</u>	\$ <u>14,346.46</u>	\$ <u>29,415.74</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking-General \$ 29,415.74

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ -	\$ 355.15	\$ 355.15	\$ -	\$ -	\$ -
Instructional	2,146.98	14,317.76	15,786.47	1,018.56	-	1,696.83
Major Activity	1,733.93	13,961.85	14,264.93	(836.54)	236.00	358.31
Operating	147.62	(18.00)	-	20.00	-	149.62
Clearing	500.51	2,108.23	2,640.22	33.98	-	2.50
Faculty	918.99	1,817.89	1,193.58	-	-	1,543.30
School Total	<u>\$ 5,448.03</u>	<u>\$ 32,542.88</u>	<u>\$ 34,240.35</u>	<u>\$ 236.00</u>	<u>\$ 236.00</u>	<u>\$ 3,750.56 *</u>

* Represented by cash on demand with:

BB&T	
--Business Checking	<u>\$ 3,750.56</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,286.21	\$ 25,221.44	\$ 24,542.48	\$ 1,406.96	\$ 176.25	\$ 3,195.88
Major Activity	11,394.73	26,634.29	25,956.29	269.73	1,387.19	10,955.27
School Operating	2,464.82	10,472.55	11,595.69	-	277.00	1,064.68
Clearing	(1.97)	763.36	729.65	163.75	-	195.49
Faculty	214.34	4,428.15	4,424.91	-	-	217.58
School Total	<u>\$ 15,358.13</u>	<u>\$ 67,519.79</u>	<u>\$ 67,249.02</u>	<u>\$ 1,840.44</u>	<u>\$ 1,840.44</u>	<u>\$ 15,628.90</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 15,628.90

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, 2007

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2006			Transfers	Out	Balance June 30, 2007
				In		
Instructional	\$ 9,170.73	\$ 17,268.43	\$ 25,520.07	\$ 6,572.44	\$ 364.85	\$ 7,126.68
Major Activity	120.91	25,828.72	10,898.16	-	6,607.59	8,443.88
Operating	415.80	1,308.20	1,620.74	200.00	-	303.26
Clearing	209.54	1,197.44	1,373.23	-	-	33.75
Faculty	222.78	2,331.17	2,539.83	1,870.55	1,670.55	214.12
School Total	<u>\$ 10,139.76</u>	<u>\$ 47,933.96</u>	<u>\$ 41,952.03</u>	<u>\$ 8,642.99</u>	<u>\$ 8,642.99</u>	<u>\$ 16,121.69</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 16,121.69

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 451.44	\$ 10,779.65	\$ 10,571.62	\$ 474.50	\$ 424.50	\$ 709.47
Major Activity	12,273.26	12,371.10	10,634.92	-	550.00	13,459.44
Operating	4,477.79	878.24	1,402.02	500.00	-	4,454.01
Clearing	(210.08)	2,673.10	2,352.17	-	-	110.85
Faculty	753.21	7,121.41	6,656.75	1,511.26	1,511.26	1,217.87
School Total	<u>\$ 17,745.62</u>	<u>\$ 33,823.50</u>	<u>\$ 31,617.48</u>	<u>\$ 2,485.76</u>	<u>\$ 2,485.76</u>	<u>\$ 19,951.64 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>19,951.64</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 8,869.69	\$ 18,827.35	\$ 25,297.26	\$ 7,885.68	\$ 694.87	\$ 9,590.59
Major Activity	836.31	25,592.86	18,423.66	425.85	8,431.36	-
Operating	1,563.13	3,122.50	4,448.69	2,993.16	417.75	2,812.35
Clearing	729.42	17,208.85	16,177.56	1,019.25	2,779.96	-
Faculty	1,143.10	1,425.46	1,823.95	555.46	555.46	744.61
School Total	\$ <u>13,141.65</u>	\$ <u>66,177.02</u>	\$ <u>66,171.12</u>	\$ <u>12,879.40</u>	\$ <u>12,879.40</u>	\$ <u>13,147.55</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 13,147.55

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Fund Raising	\$ 1,935.89	\$ 376.62	\$ -	\$ -	\$ -	\$ 2,312.51
School Operating	9,780.53	3,586.80	-	-	-	13,367.33
School Total	<u>\$ 11,716.42</u>	<u>\$ 3,963.42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,679.84 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Business Checking	<u>\$ 15,679.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DOMINION ALTERNATIVE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Major Activity	\$ 142.77	\$ 83.00	\$ 83.00	\$ -	\$ -	\$ 142.77
School Operating	2.68	83.00	83.00	-	-	2.68
Clearing	33.19	-	-	-	-	33.19
Faculty	157.69	-	83.00	-	-	74.69
School Total	\$ <u>336.33</u>	\$ <u>166.00</u>	\$ <u>249.00</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>253.33</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 253.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 3,804.45	\$ 11,638.51	\$ 17,014.09	\$ 9,124.74	\$ -	\$ 7,553.61
Major Activity	20,542.20	34,179.11	26,279.20	-	6,132.32	22,309.79
School Operating	8,298.08	4,050.00	6,049.30	4,000.00	-	10,298.78
Clearing	35,884.39	17,551.05	12,765.59	-	6,992.42	33,677.43
Faculty	(270.72)	3,369.02	2,726.79	839.44	839.44	371.51
School Total	\$ <u>68,258.40</u>	\$ <u>70,787.69</u>	\$ <u>64,834.97</u>	\$ <u>13,964.18</u>	\$ <u>13,964.18</u>	\$ <u>74,211.12</u> *

* Represented by cash on demand with:

Patriot Bank

--Checking-General

\$ 74,211.12

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2007

Funds	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional Accounts	\$ 2,313.28	\$ 10,065.89	\$ 8,449.00	\$ 227.50	\$ 227.50	\$ 3,930.17
Major Activities	16,846.13	17,119.93	19,186.63	2,274.80	8,614.57	8,439.66
School Operating	(1,674.46)	535.91	6,213.09	8,724.69	558.81	814.24
Clearing Accounts	2,206.99	1,059.72	1,165.96	307.17	2,392.92	15.00
Faculty	(43.26)	153.62	370.00	259.64	-	0.00
Totals	<u>\$ 19,648.68</u>	<u>\$ 28,935.07</u>	<u>\$ 35,384.68</u>	<u>\$ 11,793.80</u>	<u>\$ 11,793.80</u>	<u>\$ 13,199.07</u> *

* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 13,199.07

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 2,557.21	\$ 14,414.92	\$ 17,312.90	\$ 7,055.58	\$ -	\$ 6,714.81
Major Activity	13,039.58	17,294.01	13,271.06	1,346.40	8,810.14	9,598.79
Operating	103.59	843.00	1,024.11	604.61	409.94	117.15
Clearing	2,536.95	1,697.73	1,305.05	213.49	-	3,143.12
Faculty	2,217.28	2,077.16	1,286.63	-	-	3,007.81
School Total	\$ <u>20,454.61</u>	\$ <u>36,326.82</u>	\$ <u>34,199.75</u>	\$ <u>9,220.08</u>	\$ <u>9,220.08</u>	\$ <u>22,581.68</u> *

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 22,581.68

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 48,348.33	\$ 145,242.85	\$ 145,147.56	\$ 4,760.01	\$ 2,858.00	\$ 50,345.63
Instructional	(28,907.23)	229,662.44	157,503.74	27,227.65	1,763.15	68,715.97
Major Activity	102,759.10	457,383.89	429,494.55	230,654.62	265,791.24	95,511.82
School Operating	81,510.50	49,425.38	67,205.21	32,612.65	24,545.74	71,797.58
Clearing	(6,949.07)	127,196.88	117,688.49	3,983.59	2,655.39	3,887.52
Faculty	4,120.56	4,221.19	2,291.49	2,530.49	4,155.49	4,425.26
School Total	<u>\$ 200,882.19</u>	<u>\$ 1,013,132.63</u>	<u>\$ 919,331.04</u>	<u>\$ 301,769.01</u>	<u>\$ 301,769.01</u>	<u>\$ 294,683.78</u> *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 268,335.75
--Certificate of Deposit	4,124.16
Wachovia Bank	
--Certificates of Deposit	<u>22,223.87</u>
Total cash	<u>\$ 294,683.78</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Major Activity	\$ 430.66	\$ 179.25	\$ -	\$ -	\$ -	\$ 609.91
Clearing	2,021.82	2,025.00	2,067.50	-	-	1,979.32
School Total	<u>\$ 2,452.48</u>	<u>\$ 2,204.25</u>	<u>\$ 2,067.50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,589.23 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 2,589.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PARKSIDE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 10,420.42	\$ 24,862.35	\$ 28,077.27	\$ 1,410.94	\$ 1,420.94	\$ 7,195.50
Instructional	7,782.89	20,831.41	28,929.07	5,445.06	1,524.26	3,606.03
Major Activity	60,268.00	67,398.41	64,314.64	12,904.81	31,121.24	45,135.34
Operating	1,559.65	2,575.00	15,017.36	38,233.56	24,940.93	2,409.92
Clearing	(30.00)	8,136.21	8,731.21	530.00	17.00	(112.00)
Faculty	3,465.17	2,301.39	3,361.49	3,295.43	2,795.43	2,905.07
School Total	\$ <u>83,466.13</u>	\$ <u>126,104.77</u>	\$ <u>148,431.04</u>	\$ <u>61,819.80</u>	\$ <u>61,819.80</u>	\$ <u>61,139.86</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 61,139.86

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 360.29	\$ 2,345.60	\$ 2,723.10	\$ 17.21	\$ -	\$ (0.00)
Instructional	13,381.48	10,032.85	9,764.01	1,114.39	12,857.10	1,907.61
Major Activity	9,344.30	32,657.59	25,096.11	12,557.51	2,744.71	26,718.58
School Operating	2,578.91	8,315.07	7,888.33	2,051.80	261.96	4,795.49
Clearing	436.37	2,727.18	1,906.90	242.50	40.00	1,459.15
Faculty	2,522.72	8,836.45	8,951.07	383.26	462.90	2,328.46
School Total	<u>\$ 28,624.07</u>	<u>\$ 64,914.74</u>	<u>\$ 56,329.52</u>	<u>\$ 16,366.67</u>	<u>\$ 16,366.67</u>	<u>\$ 37,209.29 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 37,209.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash	Receipts	Disbursements	Inter- Account		Cash
	Balance			Transfers		Balance
	July 1, 2006			In	Out	June 30, 2007
Instructional	\$ 7,312.30	\$ 9,727.35	\$ 13,219.87	\$ 1,822.84	\$ 108.69	\$ 5,533.93
Major Activity	18,111.33	26,036.96	27,675.09	1,876.87	13,427.41	4,922.66
School Operating	9,620.41	10,394.47	33,350.87	26,477.86	12,461.31	680.56
Clearing	10,846.39	12,041.59	20,907.06	11,844.98	14,736.79	(910.89)
Faculty	(1,012.49)	6,159.80	3,937.75	932.21	2,220.56	(78.79)
School Total	\$ <u>44,877.94</u>	\$ <u>64,360.17</u>	\$ <u>99,090.64</u>	\$ <u>42,954.76</u>	\$ <u>42,954.76</u>	\$ <u>10,147.47</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 10,147.47

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2006			Transfers	Out	Balance June 30, 2007
				In		
Club/Organization	\$ 1,365.12	\$ 2,612.47	\$ 3,322.82	\$ 1,403.00	\$ -	\$ 2,057.77
Instructional	3,282.09	29,104.98	42,639.87	16,703.36	1,477.09	4,973.47
Major Activity	48,291.57	46,320.37	38,590.01	14,354.58	26,414.91	43,961.60
School Operating	3,865.85	9,372.28	4,643.44	3,852.10	8,399.20	4,047.59
Clearing	1,055.56	1,634.53	1,901.51	158.16	180.00	766.74
Faculty	1,828.09	2,265.35	2,834.39	622.12	622.12	1,259.05
School Total	<u>\$ 59,688.28</u>	<u>\$ 91,309.98</u>	<u>\$ 93,932.04</u>	<u>\$ 37,093.32</u>	<u>\$ 37,093.32</u>	<u>\$ 57,066.22</u> *

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 57,066.22

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2007
Club/Organization	\$ -	\$ 15,862.35	\$ 11,831.75	\$ 1,768.55	\$ 5,799.15
Instructional	-	19,062.17	14,970.75	301.90	4,393.32
Major Activity	-	86,608.34	54,706.56	(11,055.79)	20,845.99
School Operating	-	9,578.44	13,091.67	8,777.34	5,264.11
Clearing	-	5,834.56	7,235.56	208.00	(1,193.00)
Faculty	-	2,683.20	1,379.75	-	1,303.45
School Total	<u>\$ -</u>	<u>\$ 139,629.06</u>	<u>\$ 103,216.04</u>	<u>\$ -</u>	<u>\$ 36,413.02</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 36,413.02</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 31,682.39	\$ 123,962.48	\$ 88,812.26	\$ 10,904.82	\$ 44,629.39	\$ 33,108.04
Instructional	32,378.12	40,224.40	51,060.87	988.54	10,505.53	12,024.66
Major Activity	62,356.28	246,345.98	281,279.45	113,529.71	157,121.31	(16,168.79)
School Operating	1,840.09	177,703.16	123,703.59	4,228.25	3,054.95	57,012.96
Clearing	22,028.25	100,741.39	202,410.04	95,115.24	7,144.51	8,330.33
Faculty	873.27	3,609.58	1,206.70	1,783.56	4,094.43	965.28
School Total	\$ <u>151,158.40</u>	\$ <u>692,586.99</u>	\$ <u>748,472.91</u>	\$ <u>226,550.12</u>	\$ <u>226,550.12</u>	\$ <u>95,272.48</u> *

* Represented by cash on demand with:

BB&T Bank		
--Interest Checking		\$ 11,345.98
--Savings		83,926.50
Total cash		\$ <u>95,272.48</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,929.66	\$ 5,242.80	\$ 6,221.35	\$ 647.71	\$ 179.00	\$ 1,419.82
Major Activity	7,919.34	9,232.15	8,885.70	309.00	709.75	7,865.04
Operating	980.26	47.44	209.39	118.77	12.00	925.08
Clearing	349.61	1,115.83	992.67	122.00	118.77	476.00
Faculty	1,640.01	2,276.53	2,796.69	-	177.96	941.89
School Total	\$ <u>12,818.88</u>	\$ <u>17,914.75</u>	\$ <u>19,105.80</u>	\$ <u>1,197.48</u>	\$ <u>1,197.48</u>	\$ <u>11,627.83</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 11,627.83

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club	\$ -	\$ 1,866.00	\$ 924.00	\$ -	\$ -	\$ 942.00
Instructional	29,286.54	26,046.04	30,144.28	2,628.50	2,144.50	25,672.30
Fund Raisers	9,056.16	41,709.17	37,793.85	2,121.65	2,605.65	12,487.48
School Operating	1,952.36	7,133.45	6,978.12	460.25	648.79	1,919.15
Clearing	-	11,343.28	2,341.95	226.44	37.90	9,189.87
Faculty	847.28	2,994.39	3,178.50	73.19	73.19	663.17
School Total	\$ <u>41,142.34</u>	\$ <u>91,092.33</u>	\$ <u>81,360.70</u>	\$ <u>5,510.03</u>	\$ <u>5,510.03</u>	\$ <u>50,873.97</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 50,873.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July, 1 2006			Transfers	Out	Balance June 30, 2007
				In		
Club/Organization	\$ 3,550.65	\$ 1,555.75	\$ 3,837.88	\$ 1,025.22	\$ 2.60	\$ 2,291.14
Instructional	14,646.75	21,290.30	23,124.89	5,185.38	6,657.18	11,340.36
Major Activity	40,519.63	65,582.59	53,032.40	2,723.95	13,842.22	41,951.55
School Operating	537.72	14,458.49	16,352.71	11,692.31	177.91	10,157.90
Clearing	0.00	3,010.86	3,063.91	77.00	23.95	0.00
Faculty	1,266.63	3,826.02	2,193.50	548.57	548.57	2,899.15
School Total	<u>\$ 60,521.38</u>	<u>\$ 109,724.01</u>	<u>\$ 101,605.29</u>	<u>\$ 21,252.43</u>	<u>\$ 21,252.43</u>	<u>\$ 68,640.10</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 68,640.10

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 3,543.31	\$ 14,150.20	\$ 17,500.54	\$ 2,242.72	\$ 642.72	\$ 1,792.97
Major Activity	16,506.08	15,264.91	14,799.02	-	100.00	16,871.97
School Operating	7,375.35	14,960.59	16,422.76	-	-	5,913.18
Clearing	9,865.15	1,717.08	3,186.49	100.00	1,600.00	6,895.74
Faculty	1,788.12	3,191.93	3,481.50	1,586.40	1,586.40	1,498.55
School Total	\$ <u>39,078.01</u>	\$ <u>49,284.71</u>	\$ <u>55,390.31</u>	\$ <u>3,929.12</u>	\$ <u>3,929.12</u>	\$ <u>32,972.41</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 32,972.41

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Organizational	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ 10.00
Instructional	13,994.30	15,078.41	23,642.30	2,800.70	168.00	8,063.11
Major Activity	8,844.91	7,021.95	4,738.67	100.00	345.58	10,882.61
School Operating	6,528.94	5,473.58	716.39	1,016.57	833.69	11,469.01
Clearing	676.58	1,856.36	1,842.09	1,340.13	2,029.63	1.35
Faculty	1,810.92	7,827.74	5,616.20	-	1,880.50	2,141.96
School Total	<u>\$ 31,865.65</u>	<u>\$ 37,258.04</u>	<u>\$ 36,555.65</u>	<u>\$ 5,257.40</u>	<u>\$ 5,257.40</u>	<u>\$ 32,568.04</u> *

* Represented by cash on demand with:

Wachovia Bank	
--Checking	\$ 1,500.12
--Savings	<u>31,067.92</u>
Total Cash	<u>\$ 32,568.04</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROSA PARKS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2007
Instructional	\$ -	\$ 14,378.87	\$ 15,901.16	\$ 2,664.62	\$ 1,142.33
Major Activity	-	26,516.92	14,447.56	(6,196.13)	5,873.23
School Operating	-	3,863.86	4,818.68	3,720.10	2,765.28
Clearing	-	1,205.41	1,221.52	(188.59)	(204.70)
Faculty	-	3,445.14	2,038.51	-	1,406.63
School Total	\$ -	\$ 49,410.20	\$ 38,427.43	\$ (0.00)	\$ 10,982.77 *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 10,982.77

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, 2007

Functions	Cash Balance July, 1 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 5,506.84	\$ 26,466.43	\$ 20,816.39	\$ 563.41	\$ 3,824.28	\$ 7,896.01
Instructional	25,507.42	41,228.02	45,655.09	20,735.46	27,306.69	14,509.12
Major Activity	42,374.96	138,655.05	101,188.78	34,102.42	94,439.91	19,503.74
School Operating	8,015.67	4,626.07	3,272.41	7,378.07	12,436.81	4,310.59
Clearing	5,738.95	38,880.89	112,997.35	85,720.95	8,949.26	8,394.18
Faculty	2,651.72	3,353.33	3,366.26	2,914.14	4,457.50	1,095.43
School Total	\$ <u>89,795.56</u>	\$ <u>253,209.79</u>	\$ <u>287,296.28</u>	\$ <u>151,414.45</u>	\$ <u>151,414.45</u>	\$ <u>55,709.07</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 55,709.07

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 6,973.66	\$ 17,801.10	\$ 18,044.83	\$ 3,422.91	\$ 950.73	\$ 9,202.11
Major Activity	7,705.58	19,168.01	13,256.81	-	3,413.75	10,203.03
School Operating	5,176.40	2,919.52	6,707.18	1,863.36	481.11	2,770.99
Clearing	2,781.63	16,076.07	16,012.74	2,209.36	23.39	5,030.93
Faculty	4,005.98	2,202.77	2,138.95	1,535.78	4,162.43	1,443.15
School Total	\$ <u>26,643.25</u>	\$ <u>58,167.47</u>	\$ <u>56,160.51</u>	\$ <u>9,031.41</u>	\$ <u>9,031.41</u>	\$ <u>28,650.21</u> *

* Represented by cash on demand with:

Wachovia Bank

--Business Checking

\$ 28,650.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 2,078.56	\$ 11,307.95	\$ 12,168.75	\$ 208.00	\$ 125.89	\$ 1,299.87
Major Activity	4,128.35	2,823.46	861.87	66.00	1,993.19	4,162.75
Operating	3,318.39	368.00	1,996.10	1,880.05	40.00	3,530.34
Clearing	1,442.06	1,810.56	1,983.44	-	-	1,269.18
Faculty	214.63	3,559.29	3,081.22	233.56	228.53	697.73
School Total	\$ <u>11,181.99</u>	\$ <u>19,869.26</u>	\$ <u>20,091.38</u>	\$ <u>2,387.61</u>	\$ <u>2,387.61</u>	\$ <u>10,959.87</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 10,934.87
--Savings Bond	25.00
	\$ <u>10,959.87</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 2,531.50	\$ 15,014.79	\$ 19,804.38	\$ 3,053.13	\$ 56.50	\$ 738.54
Major Activity	1,912.06	27,838.09	20,609.29	2,838.00	5,362.63	6,616.23
School Operating	2,209.64	722.00	201.11	8.00	480.00	2,258.53
Clearing	455.82	7,420.73	7,494.21	-	-	382.34
Faculty	278.08	1,721.89	677.90	-	-	1,322.07
Totals	\$ <u>7,387.10</u>	\$ <u>52,717.50</u>	\$ <u>48,786.89</u>	\$ <u>5,899.13</u>	\$ <u>5,899.13</u>	\$ <u>11,317.71</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 11,317.71

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 40,424.35	\$ 36,257.33	\$ 43,190.65	\$ 1,380.05	\$ 4,096.28	\$ 30,774.80
Instructional	45,131.71	203,891.24	185,783.41	17,509.98	23,155.25	57,594.27
Major Activity	236,257.06	184,397.11	188,879.85	5,352.53	24,119.63	213,007.22
School Operating	77,185.96	20,101.78	22,369.12	7,862.01	3,783.20	78,997.43
Clearing	3,817.20	46,719.63	64,166.23	26,003.50	2,383.84	9,990.26
Faculty	2,901.33	2,776.40	1,939.05	1,265.43	1,835.30	3,168.81
School Total	<u>\$ 405,717.61</u>	<u>\$ 494,143.49</u>	<u>\$ 506,328.31</u>	<u>\$ 59,373.50</u>	<u>\$ 59,373.50</u>	<u>\$ 393,532.79 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 40,982.03
--Money Market	319,915.48
Suntrust Bank	
--Lynch Certificate of Deposit	11,269.12
--Athletic Certificate of Deposit	21,366.16
Total cash	<u>\$ 393,532.79</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 3,005.66	\$ 5,991.30	\$ 6,347.48	\$ 51.38	\$ -	\$ 2,700.86
Instructional	15,926.08	35,784.64	46,520.80	23,941.32	14,782.70	14,348.54
Major Activity	43,980.50	84,283.10	67,213.08	7,066.47	10,424.21	57,692.78
School Operating	13,269.40	7,389.77	1,564.16	418.75	8,412.26	11,101.50
Clearing	(529.68)	9,309.39	8,928.38	2,288.75	147.50	1,992.58
Faculty	2,204.58	2,369.16	3,028.45	92.50	92.50	1,545.29
School Total	<u>\$ 77,856.54</u>	<u>\$ 145,127.36</u>	<u>\$ 133,602.35</u>	<u>\$ 33,859.17</u>	<u>\$ 33,859.17</u>	<u>\$ 89,381.55</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 47,382.04
--Certificate of Deposit	<u>41,999.51</u>
Total cash	<u>\$ 89,381.55</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 773.40	\$ 7,559.10	\$ 9,014.56	\$ 1,546.01	\$ 17.01	\$ 846.94
Major Activity	18,214.53	12,610.20	10,346.11	-	1,000.00	19,478.62
School Operating	3,096.79	1,496.67	3,342.05	2,000.00	1,912.00	1,339.41
Clearing	3,960.10	220.30	2,540.76	-	-	1,639.64
Faculty	5,070.31	1,298.97	1,719.39	-	617.00	4,032.89
School Total	\$ <u>31,115.13</u>	\$ <u>23,185.24</u>	\$ <u>26,962.87</u>	\$ <u>3,546.01</u>	\$ <u>3,546.01</u>	\$ <u>27,337.50</u> *

* Represented by cash on demand with:

SunTrust
--Checking-General \$ 27,337.50

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 4,350.71	\$ 25,957.90	\$ 27,580.14	\$ 3,061.88	\$ 244.50	\$ 5,545.85
Major Activity	10,999.27	22,343.79	13,441.40	90.00	2,919.94	17,071.72
School Operating	11,251.21	229.27	(44.29)	448.43	259.80	11,713.40
Clearing	1,809.94	8,336.33	8,975.62	191.49	367.56	994.58
Faculty	684.31	1,513.26	1,488.10	-	-	709.47
School Total	<u>\$ 29,095.44</u>	<u>\$ 58,380.55</u>	<u>\$ 51,440.97</u>	<u>\$ 3,791.80</u>	<u>\$ 3,791.80</u>	<u>\$ 36,035.02</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 36,035.02

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,196.96	\$ 5,954.45	\$ 7,605.72	\$ 2,583.52	\$ 1,198.35	\$ 930.86
Major Activity	9,996.11	4,391.56	2,081.82	-	1,879.22	10,426.63
School Operating	6,925.63	1,627.00	1,478.00	494.05	-	7,568.68
Clearing	278.50	625.57	321.93	-	-	582.14
Faculty	1,112.47	366.34	301.50	-	-	1,177.31
School Total	\$ <u>19,509.67</u>	\$ <u>12,964.92</u>	\$ <u>11,788.97</u>	\$ <u>3,077.57</u>	\$ <u>3,077.57</u>	\$ <u>20,685.62</u> *

* Represented by cash on demand with:

Bank of America
--Checking-General

\$ 20,685.62

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 314.60	\$ 8,299.17	\$ 10,299.53	\$ 3,086.97	\$ -	\$ 1,401.21
Major Activity	5,824.77	13,553.39	6,463.22	18.98	6,983.02	5,950.90
School Operating	1,356.04	1,447.00	6,605.42	5,438.84	1,084.65	551.81
Clearing	(357.00)	1,140.98	628.36	-	226.12	(70.50)
Faculty	554.24	3,406.50	3,358.90	599.06	850.06	350.84
School Total	<u>\$ 7,692.65</u>	<u>\$ 27,847.04</u>	<u>\$ 27,355.43</u>	<u>\$ 9,143.85</u>	<u>\$ 9,143.85</u>	<u>\$ 8,184.26 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 8,184.26

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 605.14	\$ 6,855.16	\$ 6,723.51	\$ -	\$ 12.00	\$ 724.79
Major Activity	12,931.74	20,293.87	15,467.51	-	2,606.37	15,151.73
School Operating	7,637.23	1,090.12	3,500.00	2,450.00	2,926.26	4,751.09
Clearing	1,935.39	17,139.47	15,292.50	3,094.63	-	6,876.99
Faculty	402.13	1,532.43	1,177.13	40.00	40.00	757.43
School Total	<u>\$ 23,511.63</u>	<u>\$ 46,911.05</u>	<u>\$ 42,160.65</u>	<u>\$ 5,584.63</u>	<u>\$ 5,584.63</u>	<u>\$ 28,262.03</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 28,262.03

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Clubs	\$ 1,618.54	\$ -	\$ 913.84	\$ -	\$ -	\$ 704.70
Instructional	5,860.83	12,758.38	17,267.34	8,310.82	39.45	9,623.24
Major Activity	6,193.58	32,875.47	17,995.76	13,327.55	34,473.12	(72.28)
School Operating	2,992.94	125.18	4,494.15	26,060.90	13,092.50	11,592.37
Clearing	1,526.86	4,310.11	3,516.20	86.88	56.88	2,350.77
Faculty	1,351.03	3,169.71	3,181.30	913.59	1,037.79	1,215.24
School Total	\$ <u>19,543.78</u>	\$ <u>53,238.85</u>	\$ <u>47,368.59</u>	\$ <u>48,699.74</u>	\$ <u>48,699.74</u>	\$ <u>25,414.04</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 25,414.04

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, 2007

Functions	Cash	Receipts	Disburse- ments	Inter-Account		Cash
	Balance July 1, 2006			In	Out	Balance June 30, 2007
Instructional	\$ 237.63	\$ -	\$ -	\$ -	\$ -	\$ 237.63
Major Activity	12,064.13	9,139.72	17,263.97	-	2,361.36	1,578.52
School Operating	741.71	615.00	1,333.00	2,361.36	-	2,385.07
Clearing	1,730.91	843.96	2,118.00	-	-	456.87
Faculty	1,339.00	810.00	1,065.10	-	-	1,083.90
School Total	<u>\$ 16,113.38</u>	<u>\$ 11,408.68</u>	<u>\$ 21,780.07</u>	<u>\$ 2,361.36</u>	<u>\$ 2,361.36</u>	<u>\$ 5,741.99</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 5,741.99

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash	Receipts	Disbursements	Inter-Account		Cash
	Balance July 1, 2006			Transfers	In	Out
Instructional	\$ 101.78	\$ 5,132.05	\$ 5,169.65	\$ 8,316.44	\$ 203.55	\$ 8,177.07
Major Activity	26,798.76	22,886.17	16,533.87	-	8,052.89	25,098.17
School Operating	4,322.66	954.52	884.52	-	60.00	4,332.66
Clearing	(32.00)	4,603.14	1,544.71	-	-	3,026.43
Faculty	991.04	294.20	740.88	-	-	544.36
School Total	<u>\$ 32,182.24</u>	<u>\$ 33,870.08</u>	<u>\$ 24,873.63</u>	<u>\$ 8,316.44</u>	<u>\$ 8,316.44</u>	<u>\$ 41,178.69</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 41,178.69

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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 1,131.49	\$ 9,788.89	\$ 10,550.49	\$ 1,242.29	\$ 940.96	\$ 671.22
Fund Raisers	4,262.72	15,241.50	13,672.74	55.00	499.83	5,386.65
School Operating	476.56	214.47	218.61	-	-	472.42
Clearing	38.21	1,636.58	1,792.33	143.50	-	25.96
Faculty	683.31	5,405.20	3,827.90	-	-	2,260.61
School Total	<u>\$ 6,592.29</u>	<u>\$ 32,286.64</u>	<u>\$ 30,062.07</u>	<u>\$ 1,440.79</u>	<u>\$ 1,440.79</u>	<u>\$ 8,816.86 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 8,816.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 495.40	\$ 40.00	\$ 144.00	\$ 113.84	\$ -	\$ 505.24
Major Activity	15,646.93	1,688.63	940.60	-	-	16,394.96
Operating	5,081.73	1,302.60	2,931.53	-	113.84	3,338.96
Clearing	-	80.00	80.00	-	-	-
Faculty	84.04	523.89	301.60	-	-	306.33
School Total	<u>\$ 21,308.10</u>	<u>\$ 3,635.12</u>	<u>\$ 4,397.73</u>	<u>\$ 113.84</u>	<u>\$ 113.84</u>	<u>\$ 20,545.49 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 20,545.49

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 1,101.53	\$ 3,404.13	\$ 10,387.84	\$ 7,702.57	\$ 39.58	\$ 1,780.81
Instructional	18,156.29	29,312.50	32,959.78	8,725.27	924.76	22,309.52
Major Activity	45,311.01	93,161.40	90,431.33	15,388.32	39,165.18	24,264.22
Operating	3,305.89	3,727.98	20,997.29	35,658.57	20,178.03	1,517.12
Clearing	27,941.99	45,947.29	50,456.96	1,120.61	12,153.74	12,399.19
Faculty	-	1,133.22	3,594.35	4,473.40	607.45	1,404.82
School Total	\$ <u>95,816.71</u>	\$ <u>176,686.52</u>	\$ <u>208,827.55</u>	\$ <u>73,068.74</u>	\$ <u>73,068.74</u>	\$ <u>63,675.68</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 4,883.90
--Money Market	58,791.78
	<u>63,675.68</u>
Total cash	\$ <u>63,675.68</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, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Club/Organization	\$ 51,656.75	\$ 143,719.20	\$ 152,384.52	\$ 22,137.58	\$ 19,381.50	\$ 45,747.51
Instructional	8,672.99	126,129.93	119,150.14	1,642.69	228.76	17,066.71
Major Activity	152,356.07	357,602.36	361,531.89	182,101.50	194,092.55	136,435.49
Operating	60,646.08	11,462.84	10,965.60	10,696.62	2,472.16	69,367.78
Clearing	(0.00)	75,791.28	73,007.26	1,307.92	1,811.34	2,280.60
Faculty	6,875.00	10,817.31	10,059.65	262.71	162.71	7,732.66
School Total	\$ <u>280,206.89</u>	\$ <u>725,522.92</u>	\$ <u>727,099.06</u>	\$ <u>218,149.02</u>	\$ <u>218,149.02</u>	\$ <u>278,630.75</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 81,664.29
--Money Market	196,966.46
Total cash	\$ <u>278,630.75</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

YORKSHIRE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2007

Functions	Cash Balance July 1, 2006	Receipts	Disburse- ments	Inter-Account Transfers		Cash Balance June 30, 2007
				In	Out	
Instructional	\$ 9,390.04	\$ 4,202.35	\$ 6,343.74	\$ 5,473.11	\$ 605.11	\$ 12,116.65
Major Activity	8,791.36	13,692.80	10,601.90	15.00	4,500.00	7,397.26
School Operating	7,272.75	3,502.49	4,962.01	103.00	486.00	5,430.23
Clearing	1,216.66	2,852.98	1,946.66	-	-	2,122.98
Faculty	1,552.46	2,017.63	2,071.66	750.00	750.00	1,498.43
School Total	\$ <u>28,223.27</u>	\$ <u>26,268.25</u>	\$ <u>25,925.97</u>	\$ <u>6,341.11</u>	\$ <u>6,341.11</u>	\$ <u>28,565.55</u> *

* Represented by cash on demand with:

United Bank
--Checking-General \$ 28,565.55

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, 2007. 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.

Alvey Elementary School

Recommendation

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

Ann Ludwig School

No findings or recommendations

Antietam Elementary School

Recommendation

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

Ashland Elementary School

Finding

During our audit it was determined that the school's bank reconciliation differed from its financial report at June 30, 2007 by \$18. This difference was due to the improper posting of an NSF check. An adjustment should be made to correct the general ledger as soon as possible.

Battlefield High School

Findings

During our audit, it was determined that the school had \$59,956.10 in its building use fund at June 30, 2007. Furthermore, two checks were written out of the account for building improvements. We recommend that the school remit the applicable portion of building use receipts to the School Board on a timely basis.

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.

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

Finding

During our audit we were unable to reconcile library book fair receipts with amounts reported to Scholastic as book fair sales for the school’s book fair. This unreconciled difference amounted to \$223 less in receipts recorded in the school’s general ledger than reported to Scholastic. We recommend the school investigate the reason for this discrepancy and exercise due care to ensure receipts collected agree to amounts reported to vendors.

Recommendation

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

Belmont Elementary School

No findings or recommendations.

Bennett Elementary School

Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. Check #11158 and #11160 lacked supporting documentation.

During our audit of receipts it was noted that at times receipts were made out to “parents”, “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.

Recommendation

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. school faculty, 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.

Louise A. Benton Middle School

Finding

During our audit it was determined that receipts were not written until deposits were made to the bank. This resulted in receipts being posted well after the funds had been deposited. We recommend that receipts be written as funds are received.

Stuart M. Beville Middle School

No findings or recommendations.

Brentsville District Senior High School

Findings

During our audit it was determined that the school’s bank reconciliation differed from its financial report at June 30, 2007 by \$321.24. This difference was due to June 2007 interest that was not posted to the school’s general ledger.

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 disbursements for food, a youth conference and a psychiatric evaluation being paid out of the site based reimbursement account.

Recommendation

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. student coke, and student snack. 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

No findings or recommendations

Buckland Mills Elementary School

No findings or recommendations

Bull Run Middle School

Finding

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #3184 lacked supporting documentation.

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

No findings or recommendations.

Coles Elementary School

Finding

During our audit we noted that receipts were posted to the accounting system 2-3 days after being deposited to the bank. We recommend that receipts be written when received and deposited to the bank after posting the funds to the accounting system.

Dale City Elementary School

Finding

It was noted during our audit that the music choral and Lipinski Memorial Library accounts had deficit balances at June 30, 2007. 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.

Dumfries Elementary School

Findings

All 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.

It was noted that the only date being shown on the transmittal form is the date in which the bookkeeper is depositing the funds. We recommend that dates be included on transmittal forms received from the teachers.

All checks should be approved by a responsible official before being processed for payment. Check #11375 lacked principal approval.

Recommendation

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

Suella Ellis Elementary School

Findings

During our audit it was determined that the school's bank reconciliation differed from its financial report at June 30, 2007 by \$88.05. This difference was due to bank charges not recorded on the school's general ledger. An adjustment should be made to the general ledger as soon as possible.

According to the school's completed internal control questionnaire, receipts are not given to all individuals remitting funds to the bookkeeper, we recommend that this practice be initiated immediately.

Enterprise Elementary School

Findings

During our audit it was determined that the yearbook lost approximately \$420 during fiscal year 2007. 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.

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 directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted disbursements for a staff luncheon.

During our audit it was determined that the principal was not approving all of the adjustments or transfers posted to the accounting system. We recommend that the principal approve all transfers and adjustments before they are posted to the accounting system.

It was noted during our audit that several accounts had deficit balances at June 30, 2007. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

Recommendation

During our audit we noted unrelated disbursements posted to the 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. Profits from the book fair can be transferred to the appropriate account and used for authorized purposes.

Featherstone Elementary School

Finding

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

Forest Park High School

Findings

During our audit we noted receipt #7739 was written on 2/25/07, was posted to the accounting system as being deposited on 2/26/07 but was actually deposited on 2/24/07 by the validated deposit ticket. We noted several receipts out of numerical sequence.

It was noted during our audit that several funds had deficit balances at June 30, 2007. 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.

It appears the bookkeeper is posting missed receipts/bank adjustments at the end of the month upon reconciling the bank statement. Receipt #7851 for \$817.21 was deposited to the bank on 3/14/07 but was not receipted in the accounting system until March 30, 2007. Thus resulting in the amount deposited to the bank being \$817.21 in excess of the amount reported on the deposit report. Additionally, on 3/30/07 the deposit report noted \$5,248.01 being deposited to the bank when actually \$4,405.80 was deposited. This resulted from the above \$817.21 being posted as deposited and a \$25.00 deposit correction by the bank being receipted to "Vendors".

Additionally, the 6/14/07 deposit to the bank was reported on the deposit slip as \$11,370.52 and the actual amount deposited to the bank on the general ledger was \$11,410.52 resulting in a \$40 difference. The \$40 was posted as an adjustment even though the bookkeeper neglected to issue receipt at the original time of receiving the money. The bookkeeper stated that she frequently posts to the accounting system after making deposits but only verifies amounts at the end of the month.

It was noted that the only date being shown on the transmittal form is the date in which the bookkeeper is depositing the funds. We recommend that dates be included on transmittal forms received from the teachers.

Recommendations

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

The school had a balance of \$193,200.79 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 rate of interest.

Freedom High School

Findings

It was noted during our audit that the AP exam account had a deficit balance at June 30, 2007. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

During our audit of receipts it was noted that deposits are not always made timely. On six occasions it took 4-5 days for funds to be deposited after being remitted to the bookkeeper. It was also noted that athletic receipts are not always remitted in a timely fashion to the bookkeeper.

During our audit it was determined that the yearbook lost approximately \$10,338 during fiscal year 2007. 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 there was no bank reconciliation available at June 30, 2007. We recommend that bank reconciliations be performed monthly and in a timely manner.

Gar-field High School

Findings

During our audit it was determined that the yearbook lost approximately \$2,000 during fiscal year 2007. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

It was noted that check #58228 for \$22,119.7 written on 11/6/06 to Fort Belvoir Credit Union was for the establishment of the Choral Booster. We recommend that checks such as these be written to the group or individual who will be cashing the checks and not to a financial institution. Writing the check to a bank converts the check to “bearer” paper which is the equivalent to writing the check to cash.

During our audit we observed that the music/choral and yearbook accounts had deficit balances at 6/30/07. The deficit balance in music/choral is attributable to a \$9,994.00 loan the school gave to the chorus department for the purchase of two new pianos. The deficit balance in yearbook account is attributable to the school losing money again this year. 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.

It was noted that the bank reconciliation did not agree to the books by \$694.09. This is attributable to \$759.09 of interest earned that was not posted to the accounting system and Check #58305 written on 12/11/06 to Dance Etc. for \$65 that did not clear the bank until July 2007 but not included in the list of outstanding checks. We recommend these adjustments be posted to the accounting system as soon as possible.

Glenkirk Elementary School

Finding

All checks should be supported by adequate documentation. During our audit it was noted that check #1222 and #1295 lacked supporting documentation.

Recommendation

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

Mills E. Godwin Middle School

Findings

We observed that check #33215 only had the signature of the bookkeeper. Before checks are processed we recommend that all checks have two signatures. Additionally, check #33369 did not have adequate supporting documentation.

It was noted during our audit that the yearbook account had a deficit balance at June 30, 2007. 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.

Graham Park Middle School

Finding

During our audit we noted that over \$6,900 in checks that should have been included on the school's June 20, 2007 bank reconciliation were omitted. It appears the bank reconciliation was performed prior to June 30 and these checks were back dated to the accounting system. We recommend that bank reconciliations agree to the school's financial records each month and any differences should be investigated and the appropriate adjustment posted, if necessary.

Recommendation

During our audit we noticed unrelated disbursements being made from the magazine fundraiser account. We recommend that transactions in this account be directly related to the fundraiser to avoid skewing the financial results of the fund.

Henderson Elementary School

Findings

It was noted during our audit that the school store fund had a deficit balances at June 30, 2007. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

During our audit it was determined that the yearbook lost approximately \$597 during fiscal year 2007. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

It appeared that on several occasions deposits were being made to the bank before they were posted to the general ledger. We recommend receipts be posted to the accounting system when received and before being deposited to the bank.

C.D. Hylton High School

Finding

During our audit it was determined that the yearbook lost approximately \$20,000 during fiscal year 2007. 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 unrelated disbursements posted to the athletic Coke and pictures 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.

Independent Hill School

Findings

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 directly from appropriated funds after the preparation of a decentralized purchase order. During our audit we noted numerous disbursements for food.

During our audit of receipts it was noted that at times receipts were made out to generic titles 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.

Recommendation

During our audit we noted unrelated disbursements posted to the pictures account. 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.

Kerrydale Elementary School

Findings

We recommend that the school initiate the use of a standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. Ideally, this form would require the signature of the teacher remitting the funds, an amount and a description of the purpose for which the funds were collected. This transmittal form would then be attached to the deposit report or Manatee receipts printed from the school's accounting system. This practice is currently in place at most schools throughout the County. Currently, the school uses receipt books that have numbers that do not correlate to the Manatee receipts and are difficult to match up to Manatee by the date of the receipt.

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

At June 30, 2007 the school had several checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

It was noted during our audit that several funds had deficit balances at June 30, 2007. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

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

The school's yearbook account lost approximately \$500 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 adequate supporting documentation could not be located for numerous checks. Furthermore, we noted no principal approvals on any of the invoices. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

We only noted one vending commission check received for the year posted to the vending account. It is unclear why only one check had been received.

During our audit we noted that only two building use receipts were received during the year. One receipt was posted to the SCA account. Additionally, no funds were remitted to the Prince William County School Board. We recommend that the school follow procedures set for by Prince William County Schools in regards to building use funds.

Recommendation

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

Kilby Elementary School

Recommendations

During our audit we observed that the yearbook receipts and vendor payments were posted to the pictures account. We recommend that activity related to the yearbook be posted to the yearbook account.

During our audit we observed that transmittal receipts received from the teachers remitting funds were often incomplete or sometimes not used at all. We recommend that receipt transmittal forms be complete and utilized for all funds collected from the teachers.

At June 30, 2007 the school bank reconciliation listed three checks as outstanding that had either cleared the bank or had been voided. These checks approximated \$990 and should be adjusted accordingly on the school's general ledger as soon as possible.

Martin Luther King Elementary School

Findings

It was noted during our audit that the 5th grade activities and popcorn funds had deficit balances at June 30, 2007. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

The school's bank reconciliation differed from its financial report by \$220.61 at June 30, 2007. The difference is due to check #4699 which cleared the bank in June 2007, but is still shown as outstanding on the school's June bank reconciliation. We recommend that this check be cleared in the school's accounting system as soon as possible.

Recommendation

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

Lake Ridge Elementary School

Findings

During our audit we noted that receipts are not written to each individual submitting funds to the bookkeeper. Instead, a piece of paper is kept detailing what funds have been collected, i.e. school store, field trip, etc., until a receipt is written in the system prior to a deposit being made. Receipts should be written to each individual submitting funds to the school to maintain an accurate accountability of funds collected. We recommend that the school consider the use of a standard cash transmittal form to substantiate the amount of cash received from teachers and other staff. Ideally, this form would require the signature of the teacher remitting the funds, an amount and a description of the purpose for which the funds were collected. This transmittal form would then be attached to the deposit report or Manatee receipts printed from the school's accounting system. This practice is currently in place at the other middle and high schools throughout the County.

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

The school's yearbook account lost approximately \$553 for the year. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook. The account also ended the year with a deficit balance.

Lake Ridge Middle School

No findings or recommendations.

Leesylvania Elementary School

Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. Check #4492, #4586, #4587, #4595, #4505, and #4608 lacked supporting documentation. Furthermore, check #4497 lacked principal approval. Finally, we were unable to locate a voucher or documentation for check # 4497.

During our audit of receipts it was noted that at times receipts were made out to "SCA", "Office", 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 differed from its financial report by \$70.46 at June 30, 2007. The difference is due to check charges incurred in June but not recorded on the school's bank reconciliation.

Loch Lomond Elementary School

Findings

During our audit it was determined that the yearbook lost approximately \$617.95 during fiscal year 2007. The school maintained an inventory of 56 yearbooks on hand at year end. We recommend that staff try to maintain yearbook orders at a quantity that is expected to be sold. The yearbook fund ended the year with a deficit balance. Transfers should be made to alleviate any deficit balances at year end.

During our audit we noted several instances in which deposits had not been made timely to the bank and the deposit date recorded on the books did not coincide with that reported on the validated bank statement. Receipt #4734 was dated April 30, 2007, posted to the accounting system as being deposited May 1, 2007 and the actual validated deposit ticket shows May 8, 2007. Additionally, it was noted that the only date being shown on the transmittal form is the date in which the bookkeeper is depositing the funds.

Fred Lynn Middle School

Findings

It was noted during our audit that the yearbook account had a deficit balance at June 30, 2007. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

During our audit it was determined that the yearbook lost approximately \$4,349 during fiscal year 2007. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

It was noted that multiple receipts were deposited more than 3 days after received; receipt #10729 was deposit more than 2 weeks after received. We recommend that receipts be deposited within 3 days of receipt date. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received.

Recommendation

During the audit, we noticed that there are currently unrelated disbursements coming from the School Fundraiser, School store, and Faculty Coke accounts. Profits from this account should be transferred to other accounts for spending.

Thurgood Marshall Elementary School

Finding

During our audit it was determined that the yearbook lost approximately \$1,038 during fiscal year 2007. 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.

E.H Marstellar Middle School

Finding

During our audit it was noted that receipts at times are not posted to the general ledger until after deposited. We recommend posting receipts daily and always before the deposit is taken to the bank. It was also noted that no date appeared on the transmittal form. We recommend adding a date field to the transmittal forms so that there is some evidence of when money is remitted to the bookkeeper.

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, 2007 was \$227,386.43.

Marumsco Hills Elementary School

Findings

During our audit we observed that transmittal receipts received from the teachers remitting funds were often not used at all. We recommend that receipt transmittal forms be complete and utilized for all funds collected from the teachers.

At June 30, 2007 the school had three checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

Recommendation

During our audit it was determined that the pictures commission was posted to the office account. We recommend that pictures commission be posted to the pictures fund.

Christa McAuliffe Elementary School

Recommendation

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

Minnieville Elementary School

Findings

On the school's internal control questionnaire it was indicated that the school does not use a signature stamp, however both the questionnaire and representation letter were signed with a signature stamp of the principal. We recommend that signature stamps be used only on rare occasions and more appropriately not at all.

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.

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 accounts and used for authorized purposes.

Montclair Elementary School

Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. Check #4772 and check #4725 lacked supporting documentation. Furthermore, we were unable to locate check #4768.

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

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

Recommendation

The school was using a standard transmittal form for cash collected, however, we recommend adding a date field to the transmittal forms so that there is some evidence of when the money is remitted to the bookkeeper.

George P. Mullen Elementary School

Finding

During our audit we were unable to reconcile library book fair receipts with amounts reported to Scholastic as book fair sales for the school's book fair. This unreconciled difference amounted to \$472 less in receipts recorded in the school's general ledger than reported to Scholastic for the fall book fair and \$672 for the spring book fair. An adequate explanation could not be provided for the discrepancies. We recommend the school investigate the reason for this discrepancy and exercise due care to ensure receipts collected agree to amounts reported to vendors.

Recommendation

During our audit we noted numerous unrelated disbursements posted to the book fair and pictures 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 accounts and used for authorized purposes.

Neabsco Elementary School

Finding

The school's yearbook account lost approximately \$416 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

We recommend that all receipts be supported by the transmittal sheets remitted by the teachers. Currently, it is difficult to determine which transmittal forms correspond to the correct Manatee receipt.

New Directions Alternative School

Finding

During our audit it was determined that receipts were not written and given to students remitting funds for testing fees. Furthermore, it appeared that receipts were not written nor deposits made in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

New Dominion Alternative School

No findings or recommendations.

Nokesville Elementary School

Finding

We recommend that all checks should be supported by adequate documentation before being processed for payment. Check #2217 lacked supporting documentation.

Recommendations

The school was using a standard transmittal form for cash collected, however, we recommend adding a date field to the transmittal forms so that there is some evidence of when the money is remitted to the bookkeeper.

As noted on the school's internal control questionnaire, blank checks are issued at times. We recommend limiting the use of signed incomplete checks to very rare situations.

We noted that check #2126 for cash to open the school store was made out to Nokesville Elementary. Checks for petty cash should be made out to the individual responsible for the funds. Additionally, check #2141 was made out to "cash" for change to be used during the book fair.

Occoquan Elementary School

Findings

During our audit we noted that checks are only being posted to the general ledger at month-end. Checks should be posted as they are written. Additionally, check numbers per the school's general ledger do not agree with the actual numbers of the check written. Furthermore, there were numerous checks 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 the yearbook lost approximately \$2,340 during fiscal year 2007. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

During our audit it was 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. Furthermore, it appeared that receipts were being written after funds had already been deposited to the bank. At times, receipts were not posted until the bank statements were received. We recommend that receipts be written as funds are received by the bookkeeper.

It appears that the bookkeeper lacks an understanding of how to properly reconcile the school's bank account at month end. We would recommend that training be provided to this bookkeeper.

Recommendation

We recommend the school establish a separate account for its library activities separate from its book fair account. The profits from the book fair can be transferred to the library account.

Old Bridge Elementary School

Finding

We recommend that all checks should be supported by adequate documentation before being processed for payment. Check #1436 lacked supporting documentation.

Osborn Park Senior High School

Finding

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

Pace West School

Finding

During our audit it was noted that deposits were not being made in a timely manner. It is imperative that deposits and disbursements are performed in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received. Furthermore, Manatee bookkeeping should be performed as funds are received and not as time allows.

Parkside Middle School

Findings

It appeared that receipts were being written only on the date that deposits were to be made. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy and also recommend that the bookkeeper post receipts to the accounting system as the money is received. We also noted infrequent depositing. For example, February and April only had two deposits for each month

During our audit it was determined that the yearbook lost approximately \$750 during fiscal year 2007. 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

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 \$327.68 at June 30, 2007. We recommend that this check be cleared in the school's accounting system as soon as possible.

The beginning balance of the school's financial report differed from the ending balance at June 30, 2006 by \$2,024.98. All transactions should be recorded in the year to which they relate and not adjusted to the beginning balance.

Recommendation

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

Penn Elementary School

Findings

During our audit it was determined that the yearbook lost approximately \$1,193 during fiscal year 2007. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

It was noted during our audit that the faculty wearing apparel fund had a deficit balance at June 30, 2007. 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.

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.

Per the school's internal control questionnaire, receipts are not given to individuals remitting funds to the school. We recommend the school initiate this process immediately.

Recommendation

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

Pennington Traditional 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. Profits from the book fair can be transferred to the appropriate account and used for authorized purposes.

Mary Porter Traditional School

Finding

The school's yearbook account lost approximately \$1,630 for the year. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

Recommendations

During our audit we noted 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.

Deposits made were supported by a spreadsheet created by the school. We recommend that the school use the deposit reports available in the school's software that provide the same information in the spreadsheets.

Potomac High School

Findings

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.

During our audit it was determined that the yearbook lost approximately \$9,900 during fiscal year 2007. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #29062 lacked principal approval and complete supporting documentation.

It was noted during our audit that several funds had deficit balances at June 30, 2007. 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.

Potomac Middle School

Findings

Several disbursements made by the school during the year were not approved by the principal in a timely manner. 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. Additionally, we noted several checks that only contained one authorized signature. All checks should be signed by two authorized individuals. Furthermore, there were numerous manual checks written. 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. Finally, checks are not being posted to the accounting system in a timely manner. Checks should be posted as written.

It appears as though the bookkeeper does not have a clear understanding of the reconciliation of the monthly bank account. There are unreconciled adjustments in excess of \$1,700 that should be corrected as soon as possible.

The school routinely issued one receipt a day and obviously was not remitting a copy of the receipts to individuals remitting funds. We recommend that this procedure be implemented immediately.

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

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. Profits from the book fair can be transferred to the appropriate account and used for authorized purposes

Potomac View Elementary School

Findings

During our audit we noted that receipts were posted to the accounting system a day after being deposited to the bank. We recommend that receipts be written when received and deposited to the bank after posting the funds to the accounting system. Furthermore, we recommend that transmittal forms collected from the teachers contain the date received.

All checks should be supported by adequate documentation before being processed for payment. Check #10191 written for \$240 lacked supporting documentation.

Recommendation

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

Rippon Middle School

Finding

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

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 fundraiser 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

Finding

The school notated that receipts are not always given to the individuals remitting funds. We recommend that copies of receipts are always provided to individuals remitting funds to the bookkeeper.

Rockledge Elementary School

Finding

Even though the school consistently used their standard cash transmittal form to substantiate the amount of cash received from teachers and other staff, we also recommend that this form include the date of receipt.

Recommendation

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.

Rosa Parks Elementary School

Findings

During our audit it was determined that at times deposits were not made on a timely basis. Furthermore, in June there was only one deposit was made. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to this policy.

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

Herbert J. Saunders Middle School

No findings or recommendations.

Signal Hill Elementary School

No findings or recommendations.

Sinclair Elementary School

Finding

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

Recommendation

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

Springwoods Elementary School

Finding

During our audit we noted that receipts were posted to the accounting system before being deposited to the bank. We recommend that receipts be written when received and deposited to the bank after posting the funds to the accounting system. Furthermore, we recommend that transmittal forms collected from the teachers contain the date received.

Stonewall Middle School

Findings

During our audit it was observed that the report of ticket sales for Boys Soccer Vs. Parkside on 10/26/06 was not properly calculated. The value reported as value of tickets sold was merely the amount of ticket collections. Thus, an overage for the ticket collections was not reported.

We recommend that all checks be approved by the principal before being processed for payment. Check #4235 lacked principal approval.

During our audit we noted that check #4216 was voided by the school. However, the check was not marked "void" or otherwise mutilated to prevent reuse. All void checks should be properly labeled or mutilated.

Stonewall Jackson High School

Finding

During our audit, it was determined that the yearbook lost approximately \$9,000 for the year. We recommend that staff evaluate the number of yearbooks needed and price to be charged in FY 08, to eliminate the losses in this account.

Sudley Elementary School

Findings

During our audit, it was determined that the yearbook lost approximately \$990.57 for the year. We recommend that staff evaluate the number of yearbooks needed and price to be charged in FY 08, to eliminate the losses in this account.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #2692 written for \$150, #2659 for \$768 and #2678 written for \$40 lacked supporting documentation.

Recommendation

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.

Swans Creek Elementary School

Recommendation

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

Triangle Elementary School

No findings or recommendations.

Tyler Elementary School

Finding

The school's bank reconciliation differed from its financial report by \$531.60 at June 30, 2007. The difference is due to a deposit in transit of \$472.43 and a bank service charge of \$59.17 not recorded on the bank reconciliation. It is imperative that bank accounts reconcile to the school's financial records.

Vaughan Elementary School

Findings

During our audit it was noted that the bookkeeper is filling out the transmittal forms which have no field for the date funds are transmitted and teachers are not signing them. On several occasions receipts were not posted until after the funds were deposited, and on one occasion funds were not deposited in a timely fashion. We recommend adding a transmittal date to the form, and having the teachers fill out the forms before submitting them to the bookkeeper. All receipts should be posted before they are deposited and all deposits should be made in a timely fashion.

Victory Elementary School

Finding

All checks should be supported by adequate documentation before being processed for payment. Check #1070 and check #1072 lacked supporting documentation.

Mary Williams Elementary School

Recommendations

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. Profits from the book fair can be transferred to the appropriate account and used for authorized purposes.

We noted one check cashed by PWCPS to transfer funds to the school's budgeted funds. This check was made out to the school itself, we recommend that the checks be written to PWCPS since they are the recipient of the funds.

West Gate Elementary School

Recommendations

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

We noted two checks cashed by PWCPS to transfer funds to the school's budgeted funds. These checks were made out to the school itself, we recommend that the checks be written to PWCPS since they are the recipient of the funds.

Westridge Elementary School

Findings

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

The school's bank reconciliation differed from its financial report by \$306.88 at June 30, 2007. The difference is due to an e-script received in May that was not posted to the general ledger. We recommend that this adjustment be made in the school's accounting system as soon as possible.

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.

Woodbine Preschool

Finding

During our audit we noted check # 2624 was written out to Woodbine Preschool when in fact, the check was cashed by Prince William County Public Schools. Checks should be written to the individual or company that will be cashing the check.

Woodbridge Middle School

Findings

During our audit we noted several checks that were signed by only one authorized individual. We recommend that all checks be signed by two authorized individuals before a check is issued. Furthermore, check #2580 was signed by an unauthorized individual.

The school consistently used the standard cash transmittal form to substantiate the amount of cash received from teachers and other staff, however they were not dated. We recommend that all transmittal forms remitted to the bookkeeper include the date of receipt.

During our audit, it was determined that the yearbook lost approximately \$4,000 for the year. We recommend that staff evaluate the number of yearbooks needed and price to be charged in FY 08, to eliminate the losses in this account.

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 sale shortages or overages be adequately explained and documented on the ticket sales report.

During our audit, it was determined that the yearbook lost \$3,547.27 for the year. Per our discussion with the bookkeeper this variance is due to extra books being ordered that were not sold. We recommend that staff evaluate the number of yearbooks needed in FY 08, to eliminate the deficit in this account.

We recommend that all checks be supported by adequate documentation. Check #17525 and check #17904 had no supporting documentation.

Recommendation

During our audit we noted numerous unrelated disbursements posted to many of the "profit center" accounts, i.e. VICA, 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.

Yorkshire Elementary School

No findings or recommendations.