
COUNTY OF PRINCE WILLIAM, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2008

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, 2008, as listed in the table of contents. This financial statement is the responsibility of the School Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements, and balances arising from cash transactions of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2008, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2008, on our consideration of the County of Prince William, Virginia's School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 15, 2008

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, 2008, and have issued our report thereon dated August 15, 2008, which was qualified because the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Prince William, Virginia School Activity Funds' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Prince William County School Board in the Report of Audit Findings and Recommendations dated August 15, 2008.

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

Rathman, Farmer, Lee Associates

Verona, Virginia
August 15, 2008

- 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, 2008

Name of School	Cash Balance July 1, 2007	Receipts	Disburse- ments	Cash Balance June 30, 2008
Alvey Elementary School	\$ 68,083.36	\$ 153,498.91	\$ 122,693.64	\$ 98,888.63
Antietam Elementary School	19,064.10	71,036.12	70,933.23	19,166.99
Ashland Elementary School	10,374.11	69,421.70	62,781.53	17,014.28
Battlefield High School	296,039.42	882,171.33	836,465.84	341,744.91
Bel-Air Elementary School	3,714.81	21,555.18	16,750.21	8,519.78
Belmont Elementary School	17,812.43	36,208.33	30,182.05	23,838.71
Bennett Elementary School	42,924.80	72,622.84	84,593.79	30,953.85
Louise A. Benton Middle School	119,868.08	325,597.92	313,476.46	131,989.54
Stuart M. Beville Middle School	188,447.63	130,799.27	143,228.29	176,018.61
Brentsville District High School	320,372.13	821,418.01	857,067.66	284,722.48
Bristow Run Elementary School	19,806.52	68,868.54	76,628.52	12,046.54
Buckland Mills Elementary School	21,815.45	86,880.67	79,378.40	29,317.72
Bull Run Middle School	89,338.48	268,969.10	288,894.20	69,413.38
Cedar Point Elementary School	19,403.68	91,216.67	85,519.69	25,100.66
Coles Elementary School	39,938.26	58,557.26	54,549.21	43,946.31
Dale City Elementary School	13,233.25	18,743.36	18,994.13	12,982.48
Dumfries Elementary School	3,566.79	18,863.00	17,465.56	4,964.23
Suella Ellis Elementary School	7,589.94	32,570.80	30,821.82	9,338.92
Enterprise Elementary School	17,166.13	29,690.03	45,119.12	1,737.04
Featherstone Elementary School	4,112.40	16,924.01	15,647.37	5,389.04
Forest Park High School	323,925.58	682,775.93	758,164.76	248,536.75
Freedom High School	85,737.17	447,212.07	382,552.01	150,397.23
Gainesville Middle School	-	313,952.68	221,336.71	92,615.97
Garfield High School	229,043.02	554,412.94	528,564.13	254,891.83
Glenkirk Elementary School	37,285.06	115,380.41	105,808.45	46,857.02
Mills E. Godwin Middle School	130,267.57	122,177.33	116,907.52	135,537.38
Graham Park Middle School	81,202.52	121,311.37	126,593.18	75,920.71
Henderson Elementary School	18,700.65	44,794.68	39,005.57	24,489.76
C. D. Hylton High School	310,720.15	689,144.17	679,880.87	319,983.45
Independent Hill School	46,259.89	21,136.13	20,890.55	46,505.47
Kerrydale Elementary School	16,907.19	32,321.44	36,112.32	13,116.31
Kilby Elementary School	7,627.49	24,805.51	22,263.26	10,169.74
Martin Luther King Elementary School	15,737.59	23,993.92	31,361.52	8,369.99
Lake Ridge Elementary School	36,646.69	31,339.00	17,367.10	50,618.59
Lake Ridge Middle School	147,266.73	237,987.75	220,413.82	164,840.66
Leesylvania Elementary School	21,740.93	80,724.59	63,081.64	39,383.88
Loch Lomond Elementary School	3,822.34	29,534.21	25,621.34	7,735.21
Fred M. Lynn Middle School	22,039.01	88,974.91	77,868.77	33,145.15
Marshall Elementary School	39,193.29	88,705.70	72,499.12	55,399.87
Marstellar Middle School	227,386.33	289,048.18	259,277.62	257,156.89
Marumscos Hills Elementary School	22,997.88	20,748.79	22,044.86	21,701.81
Christa McAuliffe Elementary School	29,415.74	38,520.97	46,214.23	21,722.48
Minnieville Elementary School	3,750.56	43,067.91	40,933.60	5,884.87
Montclair Elementary School	15,628.90	54,347.69	53,778.49	16,198.10
Mountain View Elementary School	16,121.69	50,163.24	38,467.52	27,817.41
Mullen Elementary School	19,951.64	35,281.91	31,801.21	23,432.34
Neabsco Elementary School	13,147.55	59,933.73	36,240.51	36,840.77

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008 (continued)

Name of School	Cash Balance July 1, 2007	Receipts	Disburse- ments	Cash Balance June 30, 2008
New Directions Alternative School	\$ 15,679.84	\$ 3,492.28	\$ -	\$ 19,172.12
New Dominion Alternative School	253.33	177.75	-	431.08
Nokesville Elementary School	74,211.12	59,781.24	65,990.25	68,002.11
Occoquan Elementary School	13,199.07	29,094.76	24,732.68	17,561.15
Old Bridge Elementary School	22,581.68	38,278.60	34,699.37	26,160.91
Osborn Park Senior High School	294,683.78	742,392.49	752,487.29	284,588.98
Pace West School	2,589.23	-	-	2,589.23
Parkside Middle School	61,139.86	131,734.94	134,266.17	58,608.63
John F. Pattie, Sr. Elementary School	37,209.29	49,647.87	41,361.58	45,495.58
Penn Elementary School	10,147.47	60,046.97	59,456.39	10,738.05
Pennington Traditional School	57,066.22	100,850.06	94,879.97	63,036.31
Potomac Middle School	36,413.02	134,194.25	166,524.25	4,083.02
Potomac Senior High School	95,272.48	549,608.13	535,802.19	109,078.42
Potomac View Elementary School	11,627.83	17,664.73	14,423.75	14,868.81
Mary Porter Traditional School	50,873.97	114,647.61	93,051.72	72,469.86
Rippon Middle School	68,640.10	97,380.65	116,625.73	49,395.02
River Oaks Elementary School	32,972.41	29,397.65	32,798.41	29,571.65
Rockledge Elementary School	32,568.04	40,119.59	41,426.45	31,261.18
Rosa Parks Elementary School	10,982.77	45,137.70	38,313.28	17,807.19
Herbert J. Saunders Middle School	55,709.07	260,661.60	277,512.67	38,858.00
Signal Hill Elementary School	28,650.21	79,993.75	79,175.92	29,468.04
Sinclair Elementary School	10,959.87	16,465.39	17,770.02	9,655.24
Springwoods Elementary School	11,317.71	72,366.88	53,490.75	30,193.84
Stonewall Jackson High School	393,532.79	528,063.64	477,608.52	443,987.91
Stonewall Middle School	89,381.55	164,721.16	162,128.51	91,974.20
Sudley Elementary School	27,337.50	28,435.76	24,351.03	31,422.23
Swans Creek Elementary School	36,035.02	58,353.92	62,776.79	31,612.15
Triangle Elementary School	20,685.62	15,827.42	16,861.98	19,651.06
Tyler Elementary School	8,184.26	30,553.17	32,649.07	6,088.36
Vaughan Elementary School	28,262.03	44,858.95	38,452.60	34,668.38
Victory Elementary School	25,414.04	61,214.03	55,760.95	30,867.12
West Gate Elementary School	5,741.99	10,776.87	9,884.09	6,634.77
Westridge Elementary School	41,178.69	51,370.11	44,232.66	48,316.14
Mary Williams Elementary School	8,816.86	51,337.43	33,029.94	27,124.35
Woodbine Preschool	20,545.49	3,806.50	3,776.19	20,575.80
Woodbridge Middle School	63,675.68	163,763.61	128,125.18	99,314.11
Woodbridge Senior High School	278,630.75	770,391.49	718,351.33	330,670.91
Yorkshire Elementary School	28,565.55	25,328.53	20,811.22	33,082.86
Totals, as adjusted	\$ 5,355,931.12	\$ 12,299,347.69	\$ 11,829,830.30	\$ 5,825,448.51

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, 2008

NOTE 1—REPORTING ENTITY:

Nature of Activities:

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

Significant Accounting Policy:

The accounts and records of the school activity funds are maintained on a cash basis reflecting only cash received and disbursed. Therefore, receivables and payables, inventories, accrued income and expenses, equipment, and depreciation, which are material in amount are not reflected, and 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:

The Schools do not have a policy with respect to types of deposits and investments allowed.

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

At June 30, 2008, when a school had over \$100,000 in any one bank, the deposits in excess of \$100,000 are not covered by the Federal Deposit Insurance Corporation (FDIC) and, accordingly, are exposed to custodial credit risk because they are uncollateralized. If the School's bank balance approaches the \$100,000 limit, the Principal should consider the deposit of idle funds into one of the three types of savings accounts discussed above at a different bank to ensure proper depository insurance coverage is maintained. The FDIC limit was increased to \$250,000 in October 2008.

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. At November 7, 2008, there were no schools exposed to custodial credit risk based on the new \$250,000 FDIC limit.

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes To Financial Statement (Continued)
As Of June 30, 2008

NOTE 3-BEGINNING CASH BALANCE ADJUSTMENT:

The beginning cash balance for the Prince William County School Activity Funds was adjusted by \$68,083.86 due to the omission of Alvey Elementary School's ending cash balance from the June 30, 2007 financial statement.

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report on Supplementary Information

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

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

Robinson, Farmer, Cox Associates

Verona, Virginia
August 15, 2008

- 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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 12,962.03	\$ 48,860.33	\$ 48,440.44	\$ 586.16	\$ 13,968.08
Fundraisers	26,306.52	58,574.91	39,679.92	(1,839.36)	43,362.15
School Operating	5,743.48	12,531.38	3,422.35	1,253.20	16,105.71
Clearing	19,448.21	30,451.47	27,493.77	-	22,405.91
Faculty	3,623.12	3,080.82	3,657.16	-	3,046.78
School Total	<u>\$ 68,083.36</u>	<u>\$ 153,498.91</u>	<u>\$ 122,693.64</u>	<u>\$ -</u>	<u>\$ 98,888.63 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Interest Checking

\$ 98,888.63

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 5,250.79	\$ 30,359.82	34,564.82	5,650.93	\$ 6,696.72
Fundraisers	7,978.95	31,205.87	25,143.76	(12,363.46)	1,677.60
School Operating	2,524.56	2,184.80	5,047.31	6,684.31	6,346.36
Clearing	2,929.56	5,087.10	3,889.09	28.22	4,155.79
Faculty	380.24	2,198.53	2,288.25	0.00	290.52
School Total	<u>\$ 19,064.10</u>	<u>\$ 71,036.12</u>	<u>\$ 70,933.23</u>	<u>\$ 0.00</u>	<u>\$ 19,166.99</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 19,166.99</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Clubs/Organizations	\$ 550.74	\$ -	\$ -	\$ -	\$ 550.74
Instructional	7,016.43	36,292.31	37,729.94	3,816.26	9,395.06
Fundraisers	2,140.34	31,373.58	23,734.83	(3,891.26)	5,887.83
School Operating	337.50	146.70	164.40	75.00	394.80
Clearing	232.05	1,198.09	1,082.36	-	347.78
Faculty	97.05	411.02	70.00	-	438.07
School Total	\$ 10,374.11	\$ 69,421.70	\$ 62,781.53	\$ -	\$ 17,014.28 *

* Represented by cash on demand with:

Suntrust Bank
--Checking \$ 17,014.28

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 51,291.54	\$ 130,276.70	\$ 79,609.92	\$ (56,500.79)	\$ 45,457.53
Instructional	24,314.46	97,049.64	81,145.45	(12,290.59)	27,928.06
Fundraisers	109,038.95	516,456.69	364,754.10	(136,850.79)	123,890.75
School Operating	43,661.05	7,133.09	11,502.64	86,274.56	125,566.06
Clearing	63,332.86	125,726.90	296,237.27	121,486.69	14,309.18
Faculty	4,400.56	5,528.31	3,216.46	(2,119.08)	4,593.33
School Total	\$ <u>296,039.42</u>	\$ <u>882,171.33</u>	\$ <u>836,465.84</u>	\$ <u>-</u>	\$ <u>341,744.91</u> *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 124,589.46
--Money Market Savings	217,155.45
Total cash	\$ <u>341,744.91</u>

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 117.02	\$ 108.00	\$ 158.60	\$ -	\$ 66.42
Instructional	650.95	6,287.70	6,764.38	3,610.24	3,784.51
Fundraisers	1,592.85	11,696.79	6,464.08	(4,562.61)	2,262.95
School Operating	370.61	218.08	823.40	1,041.40	806.69
Clearing	5.00	1,398.11	864.66	(128.45)	410.00
Faculty	978.38	1,846.50	1,675.09	39.42	1,189.21
School Total	\$ <u>3,714.81</u>	\$ <u>21,555.18</u>	\$ <u>16,750.21</u>	\$ <u>-</u>	\$ <u>8,519.78</u> *

* Represented by cash on demand with:

BB & T
--Checking \$ 8,519.78

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2008
Instructional	\$ 4,518.01	\$ 4,191.11	\$ 4,204.41	\$ 2,383.23	\$ 6,887.94
Fundraisers	11,434.53	15,162.09	10,435.99	(2,383.23)	13,777.40
School Operating	1,116.93	2,508.86	2,566.36	1,375.99	2,435.42
Clearing	529.19	11,911.01	10,888.11	(1,375.99)	176.10
Faculty	213.77	2,435.26	2,087.18	-	561.85
School Total	\$ <u>17,812.43</u>	\$ <u>36,208.33</u>	\$ <u>30,182.05</u>	\$ <u>-</u>	\$ <u>23,838.71</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 23,838.71

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 13,667.13	\$ 29,465.97	\$ 50,008.40	\$ 22,137.77	\$ 15,262.47
Fundraisers	27,068.03	38,732.45	28,871.65	(22,480.26)	14,448.57
School Operating	164.14	6.19	424.15	342.49	88.67
Clearing	632.77	826.54	1,554.32	-	(95.01)
Faculty	1,392.73	3,591.69	3,735.27	-	1,249.15
School Total	\$ 42,924.80	\$ 72,622.84	\$ 84,593.79	\$ -	\$ 30,953.85 *

* Represented by cash on demand with:

SunTrust Bank

--Business Interest Checking

\$ 30,953.85

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LOUISE A BENTON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Organizational	\$ 40,609.43	\$ 42,281.85	\$ 55,114.06	\$ 1,777.77	\$ 29,554.99
Instructional	32,059.94	83,340.52	103,670.25	28,305.50	40,035.71
Fundraisers	29,675.23	154,214.25	122,195.37	(33,000.97)	28,693.14
School Operating	5,938.55	16,811.41	7,561.51	(715.98)	14,472.47
Clearing	7,656.18	20,465.10	18,132.00	3,801.51	13,790.79
Faculty	3,928.75	8,484.79	6,803.27	(167.83)	5,442.44
School Total	<u>\$ 119,868.08</u>	<u>\$ 325,597.92</u>	<u>\$ 313,476.46</u>	<u>\$ -</u>	<u>\$ 131,989.54 *</u>

* Represented by cash on demand with:

BB&T Bank	
Checking	<u>\$ 131,989.54</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STUART M. BEVILLE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Other	\$ -	\$ 25.91	\$ -	\$ (25.91)	\$ -
Organizational	3,563.20	2,082.05	3,047.90	3,273.00	5,870.35
Instructional	19,160.87	17,396.70	43,508.71	22,869.15	15,918.01
Fundraisers	111,634.13	81,166.19	65,997.07	(16,282.81)	110,520.44
School Operating	45,807.54	1,495.73	4,079.28	(8,238.56)	34,985.43
Clearing	4,136.39	25,294.43	23,058.16	(1,594.87)	4,777.79
Faculty	4,145.50	3,338.26	3,537.17	-	3,946.59
School Total	<u>\$ 188,447.63</u>	<u>\$ 130,799.27</u>	<u>\$ 143,228.29</u>	<u>\$ -</u>	<u>\$ 176,018.61 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 76,953.49
--Savings	<u>99,065.12</u>
Total cash	<u>\$ 176,018.61</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, 2008

Functions	Cash Balance July, 1 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 55,288.49	\$ 146,039.49	\$ 138,174.19	\$ (5,878.26)	\$ 57,275.53
Instructional	15,363.27	40,522.54	51,970.18	2,877.57	6,793.20
Fundraisers	196,218.55	509,038.76	472,972.13	(50,364.75)	181,920.43
School Operating	44,954.93	34,550.61	34,321.47	(10,397.44)	34,786.63
Clearing	730.42	84,976.01	149,062.70	63,762.88	406.61
Faculty	7,816.47	6,290.60	10,566.99	-	3,540.08
School Total	<u>\$ 320,372.13</u>	<u>\$ 821,418.01</u>	<u>\$ 857,067.66</u>	<u>\$ -</u>	<u>\$ 284,722.48 *</u>

* Represented by cash on demand with:

Patriot Bank	
--Checking	\$ 24,482.62
--Money Market	<u>260,239.86</u>
Total cash	<u>\$ 284,722.48</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 3.01	\$ -	29.95	26.94	\$ -
Instructional	1,083.72	39,236.85	43,028.48	3,576.50	868.59
Fundraisers	5,655.82	20,243.44	14,788.87	(6,744.96)	4,365.43
School Operating	6,633.91	1,130.74	11,989.11	5,265.85	1,041.39
Clearing	6,124.29	4,560.96	3,529.24	(2,124.33)	5,031.68
Faculty	305.77	3,696.55	3,262.87	-	739.45
School Total	\$ <u>19,806.52</u>	\$ <u>68,868.54</u>	\$ <u>76,628.52</u>	\$ <u>-</u>	\$ <u>12,046.54</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 12,046.54

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 10,928.19	\$ 24,814.08	\$ 44,559.71	\$ 11,689.30	\$ 2,871.86
Fundraisers	4,505.84	33,927.54	10,586.69	(11,167.90)	16,678.79
School Operating	3,187.43	1,253.00	430.00	(743.00)	3,267.43
Clearing	1,407.86	23,548.08	20,207.72	211.60	4,959.82
Faculty	1,786.13	3,337.97	3,594.28	10.00	1,539.82
School Total	\$ <u>21,815.45</u>	\$ <u>86,880.67</u>	\$ <u>79,378.40</u>	\$ <u>-</u>	\$ <u>29,317.72</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Interest Checking \$ 29,317.72

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, 2008

Functions	Cash Balance July, 1 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 2,861.55	\$ 8,014.22	\$ 8,766.76	\$ 2,469.88	\$ 4,578.89
Instructional	6,511.59	62,463.57	73,919.06	13,736.22	8,792.32
Fundraisers	67,979.98	147,405.01	146,533.90	(16,607.05)	52,244.04
School Operating	3,141.84	753.00	6,559.43	4,143.59	1,479.00
Clearing	8,301.08	44,778.60	48,654.18	(3,721.07)	704.43
Faculty	542.44	5,554.70	4,460.87	(21.57)	1,614.70
School Total	<u>\$ 89,338.48</u>	<u>\$ 268,969.10</u>	<u>\$ 288,894.20</u>	<u>\$ -</u>	<u>\$ 69,413.38 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 69,413.38

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 2,664.88	\$ 42,940.32	\$ 49,515.80	\$ 11,596.69	\$ 7,686.09
Fundraisers	11,837.75	36,289.18	19,781.50	(14,425.84)	13,919.59
School Operating	1,555.50	4,016.60	9,982.05	4,568.73	158.78
Clearing	0.00	3,408.29	3,249.17	(211.12)	(52.00)
Faculty	3,345.55	4,562.28	2,991.17	(1,528.46)	3,388.20
School Total	\$ <u>19,403.68</u>	\$ <u>91,216.67</u>	\$ <u>85,519.69</u>	\$ <u>-</u>	\$ <u>25,100.66</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 25,100.66

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 11,963.42	\$ 15,006.18	\$ 14,853.31	\$ (35.00)	\$ 12,081.29
Fundraisers	12,112.33	23,998.47	18,216.41	(2,415.00)	15,479.39
School Operating	10,374.66	14,609.09	13,080.80	2,450.00	14,352.95
Clearing	269.08	435.26	74.50	-	629.84
Faculty	5,218.77	4,508.26	8,324.19	-	1,402.84
School Total	<u>\$ 39,938.26</u>	<u>\$ 58,557.26</u>	<u>\$ 54,549.21</u>	<u>\$ -</u>	<u>\$ 43,946.31</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 43,946.31

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 5,417.39	\$ 4,596.25	\$ 7,578.42	\$ 1,890.99	\$ 4,326.21
Fundraisers	4,956.45	11,063.13	7,094.25	(2,000.00)	6,925.33
School Operating	1,381.78	911.02	1,158.00	-	1,134.80
Clearing	307.03	981.48	1,390.29	-	(101.78)
Faculty	1,170.60	1,191.48	1,773.17	109.01	697.92
School Total	\$ <u>13,233.25</u>	\$ <u>18,743.36</u>	\$ <u>18,994.13</u>	\$ <u>-</u>	\$ <u>12,982.48</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 12,982.48

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 736.53	\$ 7,437.50	\$ 6,877.07	\$ (204.00)	\$ 1,092.96
Fundraisers	1,269.38	8,950.54	7,431.61	(907.68)	1,880.63
School Operating	428.64	27.10	1,513.78	1,111.68	53.64
Clearing	216.85	660.61	774.37	-	103.09
Faculty	915.39	1,787.25	868.73	-	1,833.91
School Total	\$ <u>3,566.79</u>	\$ <u>18,863.00</u>	\$ <u>17,465.56</u>	\$ <u>-</u>	\$ <u>4,964.23</u> *

* Represented by cash on demand with:

Bank of America
--Business Checking \$ 4,964.23

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ (0.00)	\$ 10,128.51	\$ 16,373.70	\$ 7,550.50	\$ 1,305.31
Fundraisers	5,902.59	14,523.81	10,118.32	(4,549.16)	5,758.92
School Operating	747.06	3,531.32	0.00	(3,466.32)	812.06
Clearing	23.95	1,007.92	1,319.38	291.51	4.00
Faculty	916.34	3,379.24	3,010.42	173.47	1,458.63
School Total	<u>\$ 7,589.94</u>	<u>\$ 32,570.80</u>	<u>\$ 30,821.82</u>	<u>\$ -</u>	<u>\$ 9,338.92 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking

\$ 9,338.92

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 5,118.61	\$ 5,415.41	\$ 18,421.13	\$ 7,963.71	\$ 76.60
Fundraisers	4,583.97	19,357.51	13,580.86	(8,750.18)	1,610.44
School Operating	7,048.15	329.46	6,796.61	(581.00)	-
Clearing	(597.03)	1,521.74	2,242.18	1,367.47	50.00
Faculty	1,012.43	3,065.91	4,078.34	-	-
School Total	\$ <u>17,166.13</u>	\$ <u>29,690.03</u>	\$ <u>45,119.12</u>	\$ <u>-</u>	\$ <u>1,737.04</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 1,737.04

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 2,585.07	\$ 4,175.00	\$ 4,921.31	\$ 626.59	\$ 2,465.35
Fundraisers	167.48	9,639.33	6,309.18	(1,194.19)	2,303.44
School Operating	1,204.75	(8.00)	1,289.55	567.60	474.80
Clearing	(82.90)	1,331.71	1,330.81	-	(82.00)
Faculty	238.00	1,785.97	1,796.52	-	227.45
School Total	\$ <u>4,112.40</u>	\$ <u>16,924.01</u>	\$ <u>15,647.37</u>	\$ <u>-</u>	\$ <u>5,389.04</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 5,389.04

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 46,405.96	\$ 139,546.46	\$ 164,544.13	\$ 3,154.27	\$ 24,562.56
Instructional	21,995.47	36,302.91	34,776.89	(2,714.00)	20,807.49
Fundraisers	98,491.04	313,505.15	297,568.18	(1,541.28)	112,886.73
School Operating	61,954.75	8,947.35	95,772.03	57,822.69	32,952.76
Clearing	31,863.37	172,924.31	155,901.84	(15,000.00)	33,885.84
Faculty	63,214.99	11,549.75	9,601.69	(41,721.68)	23,441.37
School Total	<u>\$ 323,925.58</u>	<u>\$ 682,775.93</u>	<u>\$ 758,164.76</u>	<u>\$ -</u>	<u>\$ 248,536.75 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 113,916.66
--Money Market	134,620.09
	<u>\$ 248,536.75</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 3,718.91	\$ 52,439.50	38,986.51	(7,770.34)	\$ 9,401.56
Instructional	3,481.45	64,600.58	43,855.92	(1,614.38)	22,611.73
Fundraisers	61,496.46	169,561.34	146,306.60	(4,814.79)	79,936.41
School Operating	7,152.89	460.56	3,631.35	22,713.53	26,695.63
Clearing	9,722.46	160,150.09	149,771.63	(8,514.02)	11,586.90
Faculty	165.00	-	-	-	165.00
School Total	\$ <u>85,737.17</u>	\$ <u>447,212.07</u>	\$ <u>382,552.01</u>	\$ <u>(0.00)</u>	\$ <u>150,397.23</u> *

* Represented by cash on demand with:

BB&T Bank

--Money Market Checking

\$ 150,397.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAINESVILLE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ -	\$ 29,017.83	26,837.53	632.97	\$ 2,813.27
Instructional	-	82,043.19	73,386.51	20,874.61	29,531.29
Fundraisers	-	139,786.25	80,967.47	(15,950.59)	42,868.19
School Operating	-	22,168.01	6,686.55	(93.76)	15,387.70
Clearing	-	36,300.97	30,337.08	(5,713.24)	250.65
Faculty	-	4,636.43	3,121.57	250.01	1,764.87
School Total	\$ -	\$ 313,952.68	\$ 221,336.71	\$ 0.00	\$ 92,615.97 *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 92,615.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 46,793.87	\$ 137,278.12	\$ 127,143.25	\$ (2,749.28)	\$ 54,179.46
Instructional	2,461.04	73,761.20	36,452.40	2,179.24	41,949.08
Fundraisers	115,973.11	196,502.57	175,594.35	(28,356.66)	108,524.67
School Operating	34,009.01	17,683.94	42,003.33	27,625.06	37,314.68
Clearing	12,190.62	125,341.58	141,673.30	5,481.15	1,340.05
Faculty	17,615.37	3,845.53	5,697.50	(4,179.51)	11,583.89
 School Total	 \$ 229,043.02	 \$ 554,412.94	 \$ 528,564.13	 \$ -	 \$ 254,891.83 *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 52,881.30
--Money Market Savings	102,187.14
Cardinal Bank	
--Money Market Savings	<u>99,823.39</u>
Total cash	<u>\$ 254,891.83</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 8,646.94	\$ 38,150.16	\$ 38,554.25	\$ 1,382.75	\$ 9,625.60
Fundraisers	17,591.15	50,850.38	45,972.88	(1,013.50)	21,455.15
School Operating	2,853.18	1,798.21	1,534.54	(387.75)	2,729.10
Clearing	4,018.26	20,580.83	14,086.20	18.50	10,531.39
Faculty	4,175.53	4,000.83	5,660.58	-	2,515.78
School Total	\$ <u>37,285.06</u>	\$ <u>115,380.41</u>	\$ <u>105,808.45</u>	\$ <u>-</u>	\$ <u>46,857.02</u> *

* Represented by cash on demand with:

Suntrust Bank
--Business Checking \$ 46,857.02

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 7,908.17	\$ 12,012.99	15,045.05	397.12	\$ 5,273.23
Instructional	8,115.88	24,524.64	31,116.34	8,029.44	9,553.62
Fundraisers	59,832.99	67,224.69	51,777.01	(24,096.89)	51,183.78
School Operating	50,917.61	2,185.61	660.55	11,083.13	63,525.80
Clearing	2,995.10	14,462.42	16,728.38	4,410.34	5,139.48
Faculty	497.82	1,766.98	1,580.19	176.86	861.47
School Total	\$ <u>130,267.57</u>	\$ <u>122,177.33</u>	\$ <u>116,907.52</u>	\$ <u>(0.00)</u>	\$ <u>135,537.38</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 29,249.53
--Money Market	106,287.85
Total cash	\$ <u>135,537.38</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 5,894.91	\$ 4,687.24	4,891.06	573.91	\$ 6,265.00
Instructional	22,315.55	30,317.85	51,694.72	21,697.42	22,636.10
Fundraisers	36,009.92	56,298.77	43,511.76	(26,236.28)	22,560.65
School Operating	14,548.26	332.50	3,948.08	5,391.03	16,323.71
Clearing	877.43	26,866.26	19,226.17	(2,379.49)	6,138.03
Faculty	1,556.45	2,808.75	3,321.39	953.41	1,997.22
School Total	\$ <u>81,202.52</u>	\$ <u>121,311.37</u>	\$ <u>126,593.18</u>	\$ <u>-</u>	\$ <u>75,920.71</u> *

* Represented by cash on demand with:

United Bank
--Checking \$ 75,920.71

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 3,281.16	\$ 10,167.40	\$ 10,120.21	\$ 4,144.05	\$ 7,472.40
Fundraisers	7,037.97	27,001.83	22,422.66	(2,662.05)	8,955.09
School Operating	2,390.56	5,283.64	5,322.70	(1,482.00)	869.50
Clearing	5,616.41	1,510.62	1,140.00	-	5,987.03
Faculty	374.55	831.19	-	-	1,205.74
School Total	\$ <u>18,700.65</u>	\$ <u>44,794.68</u>	\$ <u>39,005.57</u>	\$ <u>-</u>	\$ <u>24,489.76</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 24,489.76

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 57,728.65	\$ 89,469.16	\$ 104,862.39	\$ (8,526.74)	\$ 33,808.68
Instructional	75,993.70	111,405.52	97,166.79	(3,790.07)	86,442.36
Fundraisers	110,321.26	290,338.31	279,177.72	(17,921.67)	103,560.18
School Operating	50,253.49	9,977.07	12,374.08	22,707.90	70,564.38
Clearing	8,314.55	178,374.36	175,977.45	6,055.33	16,766.79
Faculty	8,108.50	9,579.75	10,322.44	1,475.25	8,841.06
School Total	\$ 310,720.15	\$ 689,144.17	\$ 679,880.87	\$ 0.00	\$ 319,983.45 *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 62,439.56
--Money Market	<u>257,543.89</u>
Total cash	<u>\$ 319,983.45</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 18,572.87	\$ 13,674.59	\$ 14,349.95	\$ -	\$ 17,897.51
Fundraisers	836.67	1,491.62	551.87	(68.65)	1,707.77
Operating	23,071.07	2,140.90	3,105.70	68.65	22,174.92
Clearing	(128.75)	(10.00)	-	-	(138.75)
Faculty	111.57	144.00	100.00	-	155.57
Other	3,796.46	3,695.02	2,783.03	-	4,708.45
School Total	<u>\$ 46,259.89</u>	<u>\$ 21,136.13</u>	<u>\$ 20,890.55</u>	<u>\$ -</u>	<u>\$ 46,505.47 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 46,505.47

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 5,358.67	\$ 16,373.05	\$ 15,724.39	\$ (2,667.44)	\$ 3,339.89
Fundraisers	6,458.48	6,035.34	4,823.70	(3,265.78)	4,404.34
School Operating	4,331.43	7,399.40	13,226.21	3,741.40	2,246.02
Clearing	2,579.51	328.15	(36.94)	(276.95)	2,667.65
Faculty	(1,820.90)	2,185.50	2,374.96	2,468.77	458.41
School Total	<u>\$ 16,907.19</u>	<u>\$ 32,321.44</u>	<u>\$ 36,112.32</u>	<u>\$ -</u>	<u>\$ 13,116.31 *</u>

* Represented by cash on demand with:

Wachovia National Bank
--Checking-General

\$ 13,116.31

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 38.91	\$ 4,054.89	\$ 3,783.40	\$ (262.50)	\$ 47.90
Fundraisers	2,094.57	6,331.08	4,203.69	(3.70)	4,218.26
School Operating	1,428.43	31.00	983.43	274.50	750.50
Clearing	2,780.86	13,496.95	12,340.81	-	3,937.00
Faculty	1,284.72	891.59	951.93	(8.30)	1,216.08
School Total	\$ <u>7,627.49</u>	\$ <u>24,805.51</u>	\$ <u>22,263.26</u>	\$ <u>-</u>	\$ <u>10,169.74</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking-General

\$ 10,169.74

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Clubs/Organizational	\$ 71.25	\$ -	\$ -	\$ -	\$ 71.25
Instructional	11.75	10,757.46	11,743.41	962.25	(11.95)
Fundraisers	5,406.84	4,814.88	6,375.38	(1,312.75)	2,533.59
School Operating	3,472.61	908.77	7,341.26	3,647.35	687.47
Clearing	700.00	2,798.99	2,334.00	8.00	1,172.99
Faculty	6,075.14	4,713.82	3,567.47	(3,304.85)	3,916.64
School Total	<u>\$ 15,737.59</u>	<u>\$ 23,993.92</u>	<u>\$ 31,361.52</u>	<u>\$ -</u>	<u>\$ 8,369.99 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 8,369.99

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	14,688.27	7,962.75	3,567.14	-	19,083.88
Fundraisers	19,805.30	22,003.74	12,479.26	-	29,329.78
School Operating	974.10	283.85	385.70	-	872.25
Clearing	932.87	807.08	935.00	-	804.95
Faculty	236.32	281.58	-	-	517.90
School Total	<u>\$ 36,646.69</u>	<u>\$ 31,339.00</u>	<u>\$ 17,367.10</u>	<u>\$ -</u>	<u>\$ 50,618.59 *</u>

* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 5,780.18
--Money Market	<u>44,838.41</u>
Total cash	<u>\$ 50,618.59</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 10,836.98	\$ 37,888.50	\$ 29,251.67	\$ (937.05)	\$ 18,536.76
Instructional	21,436.26	55,477.58	70,048.22	22,985.31	29,850.93
Fundraisers	52,414.07	133,627.79	100,886.14	(41,297.59)	43,858.13
Operating	59,038.93	2,409.42	11,747.84	18,443.19	68,143.70
Clearing	(23.00)	6,856.17	7,021.27	114.00	(74.10)
Faculty	3,563.49	1,728.29	1,458.68	692.14	4,525.24
School Total	\$ <u>147,266.73</u>	\$ <u>237,987.75</u>	\$ <u>220,413.82</u>	\$ <u>-</u>	\$ <u>164,840.66</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 56,072.56
--Money Market	<u>108,768.10</u>
Total cash	<u>\$ 164,840.66</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 808.09	\$ 27,205.20	\$ 27,058.43	\$ -	\$ 954.86
Fundraisers	13,286.19	30,344.42	26,594.09	316.98	17,353.50
School Operating	6,475.68	9,137.77	7,814.20	(1,316.98)	6,482.27
Clearing	843.63	12,438.43	573.04	1,000.00	13,709.02
Faculty	327.34	1,598.77	1,041.88	-	884.23
School Total	\$ <u>21,740.93</u>	\$ <u>80,724.59</u>	\$ <u>63,081.64</u>	\$ <u>-</u>	\$ <u>39,383.88</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 39,383.88

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Organization	\$ -	\$ -	\$ 289.90	\$ 289.90	\$ -
Instructional	409.53	7,384.00	7,929.27	482.30	346.56
Fundraisers	1,870.10	14,835.16	7,419.72	(3,775.79)	5,509.75
School Operating	1,035.08	3,972.79	7,389.58	3,173.56	791.85
Clearing	108.29	1,000.26	675.25	(169.97)	263.33
Faculty	399.34	2,342.00	1,917.62	-	823.72
School Total	\$ <u>3,822.34</u>	\$ <u>29,534.21</u>	\$ <u>25,621.34</u>	\$ <u>-</u>	\$ <u>7,735.21</u> *

* Represented by cash on demand with:

Suntrust Bank
--Business Checking

\$ 7,735.21

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 4,453.84	\$ 20,923.75	16,563.92	(7,369.57)	\$ 1,444.10
Instructional	16,378.87	8,821.94	11,904.12	(1,837.50)	11,459.19
Fundraisers	(1,359.60)	27,881.83	15,541.70	2,174.77	13,155.30
School Operating	1,789.86	43.00	813.30	5,317.47	6,337.03
Clearing	(166.03)	29,286.24	31,661.75	1,681.83	(859.71)
Faculty	942.07	2,018.15	1,383.98	33.00	1,609.24
School Total	\$ <u>22,039.01</u>	\$ <u>88,974.91</u>	\$ <u>77,868.77</u>	\$ <u>0.00</u>	\$ <u>33,145.15</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 33,145.15

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 324.40	\$ 2,710.00	\$ 2,800.36	\$ -	\$ 234.04
Instructional	35,264.89	22,476.60	23,501.07	11,446.55	45,686.97
Fundraisers	2,808.69	58,593.50	41,005.17	(11,777.71)	8,619.31
Operating	93.74	210.00	650.05	357.66	11.35
Clearing	(115.99)	1,526.71	932.42	(26.50)	451.80
Faculty	817.56	3,188.89	3,610.05	-	396.40
School Total	<u>\$ 39,193.29</u>	<u>\$ 88,705.70</u>	<u>\$ 72,499.12</u>	<u>\$ -</u>	<u>\$ 55,399.87 *</u>

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 55,399.87

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 3,144.66	\$ 12,687.82	\$ 17,716.63	\$ 6,537.62	\$ 4,653.47
Instructional	43,660.74	133,657.22	140,849.75	9,779.43	46,247.64
Fundraisers	158,629.81	88,754.20	54,508.94	(19,334.87)	173,540.20
Operating	14,312.62	1,341.73	2,276.31	6,952.90	20,330.94
Clearing	6,250.54	51,103.80	43,058.59	(3,893.52)	10,402.23
Faculty	1,387.96	1,503.41	867.40	(41.56)	1,982.41
School Total	<u>\$ 227,386.33</u>	<u>\$ 289,048.18</u>	<u>\$ 259,277.62</u>	<u>\$ -</u>	<u>\$ 257,156.89 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 257,156.89

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 593.79	\$ 6,847.00	\$ 6,395.35	\$ -	\$ 1,045.44
Fundraisers	7,731.27	10,890.84	8,608.86	(438.87)	9,574.38
School Operating	12,880.53	1,509.90	4,902.42	238.87	9,726.88
Clearing	1,084.85	361.82	1,110.12	-	336.55
Faculty	707.44	1,139.23	1,028.11	200.00	1,018.56
School Total	<u>\$ 22,997.88</u>	<u>\$ 20,748.79</u>	<u>\$ 22,044.86</u>	<u>\$ -</u>	<u>\$ 21,701.81 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 21,701.81

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 14,898.93	\$ 9,574.23	\$ 18,443.77	\$ 1,475.80	\$ 7,505.19
Fundraisers	6,265.84	23,379.46	14,225.52	(5,406.35)	10,013.43
School Operating	5,671.94	1,685.85	10,990.70	6,285.28	2,652.37
Clearing	2,445.13	923.39	253.91	(2,354.73)	759.88
Faculty	133.90	2,958.04	2,300.33	-	791.61
School Total	\$ <u>29,415.74</u>	\$ <u>38,520.97</u>	\$ <u>46,214.23</u>	\$ <u>-</u>	\$ <u>21,722.48</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking-General

\$ 21,722.48

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ -	\$ 369.50	\$ 380.25	\$ 10.75	\$ -
Instructional	1,697.03	15,172.17	17,830.12	1,419.77	458.85
Fundraisers	358.31	18,732.67	12,657.12	(2,583.46)	3,850.40
Operating	149.42	0.02	-	(146.85)	2.59
Clearing	2.50	6,664.65	7,105.68	1,104.79	666.26
Faculty	1,543.30	2,128.90	2,960.43	195.00	906.77
School Total	<u>\$ 3,750.56</u>	<u>\$ 43,067.91</u>	<u>\$ 40,933.60</u>	<u>\$ -</u>	<u>\$ 5,884.87 *</u>

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 5,884.87

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club	\$ -	\$ 837.46	\$ 718.48	\$ 18.00	\$ 136.98
Instructional	3,195.88	22,674.74	26,692.69	4,033.51	3,211.44
Fundraisers	10,955.27	25,298.15	20,612.96	(4,014.76)	11,625.70
School Operating	1,064.68	1,397.36	1,413.85	(25.00)	1,023.19
Clearing	195.49	1,005.63	1,090.37	(11.75)	99.00
Faculty	217.58	3,134.35	3,250.14	-	101.79
School Total	<u>\$ 15,628.90</u>	<u>\$ 54,347.69</u>	<u>\$ 53,778.49</u>	<u>\$ -</u>	<u>\$ 16,198.10</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 16,198.10

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 7,126.68	\$ 22,585.31	\$ 19,973.64	\$ 10,916.21	\$ 20,654.56
Fundraisers	8,443.88	22,504.68	12,510.62	(12,275.81)	6,162.13
Operating	303.26	1,695.85	3,082.07	1,110.00	27.04
Clearing	33.75	958.38	1,040.98	49.60	0.75
Faculty	214.12	2,419.02	1,860.21	200.00	972.93
School Total	<u>\$ 16,121.69</u>	<u>\$ 50,163.24</u>	<u>\$ 38,467.52</u>	<u>\$ -</u>	<u>\$ 27,817.41 *</u>

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 27,817.41

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 709.47	\$ 15,199.05	\$ 17,244.06	\$ 1,323.00	\$ (12.54)
Fundraisers	13,459.44	12,318.73	8,055.20	(1,722.98)	15,999.99
Operating	4,454.01	12.04	236.61	204.50	4,433.94
Clearing	110.85	2,579.12	1,947.22	(4.52)	738.23
Faculty	1,217.87	5,172.97	4,318.12	200.00	2,272.72
School Total	\$ <u>19,951.64</u>	\$ <u>35,281.91</u>	\$ <u>31,801.21</u>	\$ <u>-</u>	\$ <u>23,432.34</u> *

* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>23,432.34</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 9,590.59	\$ 14,976.80	\$ 15,054.64	\$ 7,398.61	\$ 16,911.36
Fundraisers	0.00	34,807.77	18,869.03	-7,089.92	8,848.82
Operating	2,812.35	2,488.23	262.42	502.66	5,540.82
Clearing	0.00	6,278.19	1,254.84	-878.35	4,145.00
Faculty	744.61	1,382.74	799.58	67.00	1,394.77
School Total	<u>\$ 13,147.55</u>	<u>\$ 59,933.73</u>	<u>\$ 36,240.51</u>	<u>\$ -</u>	<u>\$ 36,840.77</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 36,840.77

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Fundraisers	\$ 2,312.51	\$ 7.00	\$ -	\$ -	\$ 2,319.51
School Operating	13,367.33	3,018.78	-	-	16,386.11
Clearing	-	466.50	-	-	466.50
School Total	<u>\$ 15,679.84</u>	<u>\$ 3,492.28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,172.12 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 19,172.12

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Fundraisers	\$ 142.77	\$ 55.75	\$ -	\$ -	\$ 198.52
School Operating	2.68	60.00	-	-	62.68
Clearing	33.19	(8.00)	-	-	25.19
Faculty	74.69	70.00	-	-	144.69
School Total	<u>\$ 253.33</u>	<u>\$ 177.75</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 431.08</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking \$ 431.08

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 7,553.61	\$ 11,196.43	\$ 20,355.96	\$ 9,529.59	\$ 7,923.67
Fundraisers	22,309.79	35,769.83	29,910.29	(4,293.45)	23,875.88
School Operating	10,298.78	50.00	6,957.43	3,108.40	6,499.75
Clearing	33,677.43	10,805.29	7,558.82	(8,344.54)	28,579.36
Faculty	371.51	1,959.69	1,207.75	-	1,123.45
School Total	\$ <u>74,211.12</u>	\$ <u>59,781.24</u>	\$ <u>65,990.25</u>	\$ <u>-</u>	\$ <u>68,002.11</u> *

* Represented by cash on demand with:

Patriot Bank
--Checking-General \$ 68,002.11

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2008

Funds	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional Accounts	\$ 3,930.17	\$ 11,727.50	\$ 10,867.00	\$ 9,353.65	\$ 14,144.32
Fundraisers	8,439.66	19,226.89	8,395.61	(18,172.80)	1,098.14
School Operating	814.24	(3,046.81)	4,438.96	8,491.25	1,819.72
Clearing Accounts	15.00	908.38	133.59	(308.51)	481.28
Faculty	-	278.80	897.52	636.41	17.69
Totals	<u>\$ 13,199.07</u>	<u>\$ 29,094.76</u>	<u>\$ 24,732.68</u>	<u>\$ -</u>	<u>\$ 17,561.15</u> *

* Represented by cash on deposit with:

Wachovia Bank

---Checking

\$ 17,561.15

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 6,714.81	\$ 13,471.12	\$ 16,048.04	\$ 2,500.50	\$ 6,638.39
Fundraisers	9,598.79	19,598.41	15,483.94	(781.35)	12,931.91
Operating	117.15	696.62	268.80	33.50	578.47
Clearing	3,143.12	2,178.03	523.83	(1,752.65)	3,044.67
Faculty	3,007.81	2,334.42	2,374.76	-	2,967.47
School Total	\$ <u>22,581.68</u>	\$ <u>38,278.60</u>	\$ <u>34,699.37</u>	\$ <u>-</u>	\$ <u>26,160.91</u> *

* Represented by cash on demand with:

BB&T

--Business Checking

\$ 26,160.91

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 50,345.63	\$ 131,310.36	\$ 116,120.79	\$ 799.79	\$ 66,334.99
Instructional	68,715.97	54,745.87	64,719.59	2,575.55	61,317.80
Fundraisers	95,511.82	415,563.79	396,897.85	(39,900.69)	74,277.07
School Operating	71,797.58	16,395.87	58,055.32	46,449.06	76,587.19
Clearing	3,887.52	118,696.33	113,615.14	(6,738.71)	2,230.00
Faculty	4,425.26	5,680.27	3,078.60	(3,185.00)	3,841.93
School Total	\$ <u>294,683.78</u>	\$ <u>742,392.49</u>	\$ <u>752,487.29</u>	\$ <u>-</u>	\$ <u>284,588.98</u> *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 257,378.41
--Certificate of Deposit	4,262.27
Wachovia Bank	
--Certificates of Deposit	22,948.30
Total cash	\$ <u>284,588.98</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Fundraisers	\$ 609.91	\$ -	\$ -	\$ -	\$ 609.91
Clearing	1,979.32	-	-	-	1,979.32
School Total	<u>\$ 2,589.23</u>	<u>\$ -</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 7,195.50	\$ 24,070.27	\$ 14,578.50	\$ 656.65	\$ 17,343.92
Instructional	3,606.03	44,052.85	42,735.69	2,781.56	7,704.75
Fundraisers	45,135.34	55,427.41	68,582.13	(6,917.99)	25,062.63
Operating	2,409.92	1,987.40	2,172.69	2,849.10	5,073.73
Clearing	(112.00)	4,312.81	4,238.19	630.68	593.30
Faculty	2,905.07	1,884.20	1,958.97	-	2,830.30
School Total	<u>\$ 61,139.86</u>	<u>\$ 131,734.94</u>	<u>\$ 134,266.17</u>	<u>\$ -</u>	<u>\$ 58,608.63 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 58,608.63

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ -	\$ 2,455.00	\$ 2,483.25	\$ 28.25	\$ -
Instructional	1,907.61	10,218.75	7,546.27	(200.00)	4,380.09
Fundraisers	26,718.58	29,549.29	21,461.08	(2,028.25)	32,778.54
School Operating	4,795.49	270.00	3,721.15	2,200.00	3,544.34
Clearing	1,459.15	1,612.53	1,421.90	-	1,649.78
Faculty	2,328.46	5,542.30	4,727.93	-	3,142.83
School Total	<u>\$ 37,209.29</u>	<u>\$ 49,647.87</u>	<u>\$ 41,361.58</u>	<u>\$ -</u>	<u>\$ 45,495.58 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 45,495.58

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 5,533.93	\$ 12,990.63	\$ 21,756.19	\$ 9,071.79	\$ 5,840.16
Fundraisers	4,922.66	22,433.43	17,059.77	(9,639.62)	656.70
School Operating	680.56	7,904.68	8,734.84	1,505.47	1,355.87
Clearing	(910.89)	13,348.20	9,202.87	(937.64)	2,296.80
Faculty	(78.79)	3,370.03	2,702.72	-	588.52
School Total	<u>\$ 10,147.47</u>	<u>\$ 60,046.97</u>	<u>\$ 59,456.39</u>	<u>\$ -</u>	<u>\$ 10,738.05 *</u>

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 10,738.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 2,057.77	\$ 2,615.00	\$ 3,883.41	\$ 1,331.08	\$ 2,120.44
Instructional	4,973.47	23,907.02	42,979.93	24,249.70	10,150.26
Fundraisers	43,961.60	53,133.48	42,764.09	(12,379.73)	41,951.26
School Operating	4,047.59	17,581.14	2,420.00	(13,126.13)	6,082.60
Clearing	766.74	1,520.21	909.37	(274.92)	1,102.66
Faculty	1,259.05	2,093.21	1,923.17	200.00	1,629.09
School Total	\$ <u>57,066.22</u>	\$ <u>100,850.06</u>	\$ <u>94,879.97</u>	\$ <u>-</u>	\$ <u>63,036.31</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking-General \$ 63,036.31

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 5,799.15	\$ 12,543.39	\$ 15,949.51	\$ 1,937.68	\$ 4,330.71
Instructional	4,393.32	9,745.31	26,140.03	16,337.88	4,336.48
Fundraisers	20,845.99	90,580.12	87,823.60	(23,218.78)	383.73
School Operating	5,264.11	3,742.84	12,430.96	5,252.34	1,828.33
Clearing	(1,193.00)	13,077.27	17,639.20	186.88	(5,568.05)
Faculty	1,303.45	4,505.32	6,540.95	(496.00)	(1,228.18)
School Total	\$ <u>36,413.02</u>	\$ <u>134,194.25</u>	\$ <u>166,524.25</u>	\$ <u>-</u>	\$ <u>4,083.02</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 4,083.02

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 33,108.04	\$ 133,914.27	\$ 71,528.48	\$ (48,127.99)	\$ 47,365.84
Instructional	12,024.66	32,192.75	21,064.77	(7,866.90)	15,285.74
Fundraisers	(16,168.79)	253,716.90	239,102.39	(32,305.97)	(33,860.25)
School Operating	57,012.96	27,769.80	18,663.75	(3,968.32)	62,150.69
Clearing	8,330.33	96,615.06	185,154.05	95,071.27	14,862.61
Faculty	965.28	5,399.35	288.75	(2,802.09)	3,273.79
School Total	<u>\$ 95,272.48</u>	<u>\$ 549,608.13</u>	<u>\$ 535,802.19</u>	<u>\$ -</u>	<u>\$ 109,078.42 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 44,986.20
--Savings	64,092.22
Total cash	<u>\$ 109,078.42</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 1,419.82	\$ 4,265.05	\$ 4,287.85	\$ (199.25)	\$ 1,197.77
Fundraisers	7,865.04	8,766.84	5,859.42	(421.49)	10,350.97
Operating	925.08	594.24	773.84	563.04	1,308.52
Clearing	476.00	819.40	608.80	(142.30)	544.30
Faculty	941.89	3,219.20	2,893.84	200.00	1,467.25
School Total	<u>\$ 11,627.83</u>	<u>\$ 17,664.73</u>	<u>\$ 14,423.75</u>	<u>\$ -</u>	<u>\$ 14,868.81</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 14,868.81

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club	\$ 942.00	\$ 2,749.65	\$ 2,198.68	\$ (202.25)	\$ 1,290.72
Instructional	25,672.30	49,713.67	45,441.24	4,879.82	34,824.55
Fundraisers	12,487.48	37,698.78	29,174.34	(1,020.32)	19,991.60
School Operating	1,919.15	6,007.52	4,186.60	(3,740.07)	-
Clearing	9,189.87	16,364.99	9,939.58	115.62	15,730.90
Faculty	663.17	2,113.00	2,111.28	(32.80)	632.09
School Total	<u>\$ 50,873.97</u>	<u>\$ 114,647.61</u>	<u>\$ 93,051.72</u>	<u>\$ -</u>	<u>\$ 72,469.86</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>72,469.86</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July, 1 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 2,291.14	\$ 1,992.55	\$ 2,552.15	\$ -	\$ 1,731.54
Instructional	11,340.36	24,754.41	22,460.26	378.00	14,012.51
Fundraisers	41,951.55	62,986.98	64,859.25	(10,284.97)	29,794.31
School Operating	10,157.90	2,849.25	19,555.10	9,186.97	2,639.02
Clearing	-	2,283.29	3,796.02	720.00	(792.73)
Faculty	2,899.15	2,514.17	3,402.95	-	2,010.37
School Total	<u>\$ 68,640.10</u>	<u>\$ 97,380.65</u>	<u>\$ 116,625.73</u>	<u>\$ -</u>	<u>\$ 49,395.02 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 49,395.02

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Organization	\$ -	\$ 572.32	\$ -	\$ -	\$ 572.32
Instructional	1,792.97	10,001.86	11,343.21	18.00	469.62
Fundraisers	16,871.97	12,672.43	14,852.88	-	14,691.52
School Operating	5,913.18	2,143.86	2,930.42	-	5,126.62
Clearing	6,895.74	1,988.16	1,383.24	(18.00)	7,482.66
Faculty	1,498.55	2,019.02	2,288.66	-	1,228.91
School Total	<u>\$ 32,972.41</u>	<u>\$ 29,397.65</u>	<u>\$ 32,798.41</u>	<u>\$ -</u>	<u>\$ 29,571.65 *</u>

* Represented by cash on demand with:

Wachovia Bank

--Checking-General

\$ 29,571.65

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Organizational	\$ 10.00	\$ -	\$ -	\$ -	\$ 10.00
Instructional	8,063.11	10,782.56	16,661.82	5,535.04	7,718.89
Fundraisers	10,882.61	12,867.23	8,227.02	(2,118.27)	13,404.55
School Operating	11,469.01	4,417.01	4,475.16	(3,628.98)	7,781.88
Clearing	1.35	1,720.17	1,475.61	12.21	258.12
Faculty	2,141.96	10,332.62	10,586.84	200.00	2,087.74
School Total	\$ <u>32,568.04</u>	\$ <u>40,119.59</u>	\$ <u>41,426.45</u>	\$ <u>-</u>	\$ <u>31,261.18</u> *

* Represented by cash on demand with:

Wachovia Bank
--Checking

\$ 31,261.18

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 1,142.33	\$ 21,835.67	\$ 22,132.72	\$ 2,638.25	\$ 3,483.53
Fundraisers	5,873.23	17,273.03	8,718.95	(4,815.30)	9,612.01
School Operating	2,765.28	1,205.83	3,306.31	2,056.25	2,721.05
Clearing	(204.70)	1,198.94	993.94	120.80	121.10
Faculty	1,406.63	3,624.23	3,161.36	-	1,869.50
School Total	<u>\$ 10,982.77</u>	<u>\$ 45,137.70</u>	<u>\$ 38,313.28</u>	<u>\$ -</u>	<u>\$ 17,807.19 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 17,807.19</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HERBERT J. SAUNDERS MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July, 1 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 7,896.01	\$ 12,611.11	\$ 20,999.91	\$ 4,832.88	\$ 4,340.09
Instructional	14,509.12	40,518.49	40,767.80	8,239.66	22,499.47
Fundraisers	19,503.74	169,953.68	126,421.07	(53,805.65)	9,230.70
School Operating	4,310.59	3,207.41	9,921.24	4,188.83	1,785.59
Clearing	8,394.18	31,478.30	76,930.02	37,074.80	17.26
Faculty	1,095.43	2,892.61	2,472.63	(530.52)	984.89
School Total	<u>\$ 55,709.07</u>	<u>\$ 260,661.60</u>	<u>\$ 277,512.67</u>	<u>\$ -</u>	<u>\$ 38,858.00 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 38,858.00</u>

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 9,202.11	\$ 34,595.61	\$ 33,875.00	\$ 4,027.97	\$ 13,950.69
Fundraisers	10,203.03	24,808.03	15,958.55	(7,042.94)	12,009.57
School Operating	2,770.99	3,270.54	5,401.46	2,102.19	2,742.26
Clearing	5,030.93	15,073.22	22,530.31	2,474.00	47.84
Faculty	1,443.15	2,246.35	1,410.60	(1,561.22)	717.68
School Total	\$ <u>28,650.21</u>	\$ <u>79,993.75</u>	\$ <u>79,175.92</u>	\$ <u>-</u>	\$ <u>29,468.04</u> *

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 29,468.04

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 1,299.87	\$ 5,666.80	\$ 4,932.00	\$ -	\$ 2,034.67
Fundraisers	4,162.75	5,595.38	2,496.93	(5,550.42)	1,710.78
Operating	3,530.34	251.40	5,615.25	5,550.42	3,716.91
Clearing	1,269.18	1,727.49	1,929.39	-	1,067.28
Faculty	697.73	3,224.32	2,796.45	-	1,125.60
School Total	<u>\$ 10,959.87</u>	<u>\$ 16,465.39</u>	<u>\$ 17,770.02</u>	<u>\$ -</u>	<u>\$ 9,655.24</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 9,655.24</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 738.54	\$ 34,951.60	\$ 27,870.60	\$ 17,012.58	\$ 24,832.12
Fundraisers	6,616.23	28,689.17	16,158.84	(17,156.55)	1,990.01
School Operating	2,258.53	3,447.55	3,741.97	(337.48)	1,626.63
Clearing	382.34	1,605.70	1,712.16	281.45	557.33
Faculty	1,322.07	3,672.86	4,007.18	200.00	1,187.75
Totals	<u>\$ 11,317.71</u>	<u>\$ 72,366.88</u>	<u>\$ 53,490.75</u>	<u>\$ -</u>	<u>\$ 30,193.84</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 30,193.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL JACKSON HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 30,774.80	\$ 22,506.82	\$ 25,416.33	\$ (1,583.75)	\$ 26,281.54
Instructional	57,594.27	124,416.18	137,601.50	7,395.32	51,804.27
Fundraisers	213,007.22	220,395.31	176,331.64	(33,234.05)	223,836.84
School Operating	78,997.43	11,516.38	16,303.45	19,615.47	93,825.83
Clearing	9,990.26	128,893.14	103,193.51	5,427.01	41,116.90
Faculty	3,168.81	20,335.81	18,762.09	2,380.00	7,122.53
School Total	\$ <u>393,532.79</u>	\$ <u>528,063.64</u>	\$ <u>477,608.52</u>	\$ <u>-</u>	\$ <u>443,987.91</u> *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 83,314.82
--Money Market	326,227.41
Suntrust Bank	
--Lynch Certificate of Deposit	11,894.26
--Athletic Certificate of Deposit	22,551.42
Total cash	\$ <u>443,987.91</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 3,546.63	\$ 7,524.13	\$ 6,631.31	\$ 7.61	\$ 4,447.06
Instructional	12,931.78	42,707.45	66,278.94	18,356.36	7,716.65
Fundraisers	58,492.96	89,000.66	61,515.29	(21,534.26)	64,444.07
School Operating	11,327.48	3,783.75	4,161.13	3,569.35	14,519.45
Clearing	1,799.82	19,627.80	22,973.26	(399.06)	(1,944.70)
Faculty	1,282.88	2,077.37	568.58	-	2,791.67
School Total	<u>\$ 89,381.55</u>	<u>\$ 164,721.16</u>	<u>\$ 162,128.51</u>	<u>\$ -</u>	<u>\$ 91,974.20 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 49,205.64
--Certificate of Deposit	<u>42,768.56</u>
Total cash	<u>\$ 91,974.20</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 846.94	\$ 12,376.90	\$ 12,811.46	\$ 2,125.84	\$ 2,538.22
Fundraisers	19,478.62	11,090.61	7,876.03	(2,348.84)	20,344.36
School Operating	1,339.41	1,628.04	1,180.06	-	1,787.39
Clearing	1,639.64	1,134.63	900.00	-	1,874.27
Faculty	4,032.89	2,205.58	1,583.48	223.00	4,877.99
School Total	<u>\$ 27,337.50</u>	<u>\$ 28,435.76</u>	<u>\$ 24,351.03</u>	<u>\$ -</u>	<u>\$ 31,422.23</u> *

* Represented by cash on demand with:

SunTrust
--Checking-General \$ 31,422.23

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 5,545.85	\$ 20,434.17	\$ 23,896.73	\$ 1,793.71	\$ 3,877.00
Fundraisers	17,071.72	21,244.70	23,565.20	(2,424.66)	12,326.56
School Operating	11,713.40	848.41	1,330.99	2,072.99	13,303.81
Clearing	994.58	13,663.71	11,897.28	(1,557.49)	1,203.52
Faculty	709.47	2,162.93	2,086.59	115.45	901.26
School Total	<u>\$ 36,035.02</u>	<u>\$ 58,353.92</u>	<u>\$ 62,776.79</u>	<u>\$ -</u>	<u>\$ 31,612.15</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 31,612.15

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 930.86	\$ 7,590.15	\$ 8,191.15	\$ 349.55	\$ 679.41
Fundraisers	10,426.63	6,176.85	7,074.35	(250.00)	9,279.13
School Operating	7,568.68	-	591.00	(99.55)	6,878.13
Clearing	582.14	1,613.78	1,005.48	-	1,190.44
Faculty	1,177.31	446.64	-	-	1,623.95
School Total	<u>\$ 20,685.62</u>	<u>\$ 15,827.42</u>	<u>\$ 16,861.98</u>	<u>\$ -</u>	<u>\$ 19,651.06</u> *

* Represented by cash on demand with:

Bank of America
--Checking-General

\$ 19,651.06

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 1,401.21	\$ 10,857.84	\$ 10,308.15	\$ -	\$ 1,950.90
Fundraisers	5,950.90	10,711.39	12,342.86	(1,828.00)	2,491.43
School Operating	551.81	5,583.83	7,304.03	2,549.94	1,381.55
Clearing	(70.50)	441.26	470.24	-	(99.48)
Faculty	350.84	2,958.85	2,223.79	(721.94)	363.96
School Total	<u>\$ 8,184.26</u>	<u>\$ 30,553.17</u>	<u>\$ 32,649.07</u>	<u>\$ -</u>	<u>\$ 6,088.36 *</u>

* Represented by cash on demand with:

BB&T Bank

--Checking-General

\$ 6,088.36

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 724.79	\$ 8,793.00	\$ 9,217.00	\$ 294.90	\$ 595.69
Fundraisers	15,151.73	15,183.01	14,711.59	(512.90)	15,110.25
School Operating	4,751.09	1,172.37	1,010.68	-	4,912.78
Clearing	6,876.99	18,157.43	12,307.62	18.00	12,744.80
Faculty	757.43	1,553.14	1,205.71	200.00	1,304.86
School Total	<u>\$ 28,262.03</u>	<u>\$ 44,858.95</u>	<u>\$ 38,452.60</u>	<u>\$ -</u>	<u>\$ 34,668.38</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 34,668.38

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Clubs	\$ 704.70	\$ 3,348.00	\$ 3,264.70	\$ -	\$ 788.00
Instructional	9,623.24	21,679.01	29,937.30	8,309.47	9,674.42
Fundraisers	(72.28)	30,195.81	15,757.20	(8,410.28)	5,956.05
School Operating	11,592.37	33.92	5.00	(92.95)	11,528.34
Clearing	2,350.77	2,935.41	3,999.10	193.76	1,480.84
Faculty	1,215.24	3,021.88	2,797.65	-	1,439.47
School Total	<u>\$ 25,414.04</u>	<u>\$ 61,214.03</u>	<u>\$ 55,760.95</u>	<u>\$ -</u>	<u>\$ 30,867.12</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 30,867.12

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 237.63	\$ 972.00	\$ 980.00	\$ -	\$ 229.63
Fundraisers	1,578.52	7,528.70	4,590.17	(1,598.29)	2,918.76
School Operating	2,385.07	-	669.45	-	1,715.62
Clearing	456.87	517.17	1,981.68	1,598.29	590.65
Faculty	1,083.90	1,759.00	1,662.79	-	1,180.11
School Total	<u>\$ 5,741.99</u>	<u>\$ 10,776.87</u>	<u>\$ 9,884.09</u>	<u>\$ -</u>	<u>\$ 6,634.77 *</u>

* Represented by cash on demand with:

Wachovia Bank
--Business Checking

\$ 6,634.77

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 8,177.07	\$ 12,740.47	\$ 14,375.33	\$ 505.43	\$ 7,047.64
Fundraisers	25,098.17	23,362.20	22,185.25	(8,154.13)	18,120.99
School Operating	4,332.66	7,953.88	5,456.24	7,764.40	14,594.70
Clearing	3,026.43	5,906.10	1,213.90	(115.70)	7,602.93
Faculty	544.36	1,407.46	1,001.94	-	949.88
School Total	<u>\$ 41,178.69</u>	<u>\$ 51,370.11</u>	<u>\$ 44,232.66</u>	<u>\$ -</u>	<u>\$ 48,316.14 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 48,316.14

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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Clubs	\$ -	\$ 245.00	\$ -	\$ -	\$ 245.00
Instructional	671.22	26,737.85	16,852.45	3,805.35	14,361.97
Fundraisers	5,386.65	15,717.81	7,787.98	(3,805.35)	9,511.13
School Operating	472.42	1,583.00	1,569.64	-	485.78
Clearing	25.96	2,943.51	3,086.02	-	(116.55)
Faculty	2,260.61	4,110.26	3,733.85	-	2,637.02
School Total	<u>\$ 8,816.86</u>	<u>\$ 51,337.43</u>	<u>\$ 33,029.94</u>	<u>\$ -</u>	<u>\$ 27,124.35</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 27,124.35

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 505.24	\$ 120.00	\$ 365.03	\$ 66.99	\$ 327.20
Fundraisers	16,394.96	2,071.50	1,785.40	(741.45)	15,939.61
Operating	3,338.96	1,180.00	1,080.21	674.46	4,113.21
Clearing	-	-	-	-	-
Faculty	306.33	435.00	545.55	-	195.78
School Total	\$ 20,545.49	\$ 3,806.50	\$ 3,776.19	\$ -	\$ 20,575.80 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,575.80</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Other	\$ -	\$ (3.00)	\$ -	\$ 3.00	\$ -
Club/Organization	1,780.81	4,452.05	2,413.62	682.19	4,501.43
Instructional	22,309.52	17,383.56	29,014.29	4,656.50	15,335.29
Fundraisers	24,264.22	98,855.82	57,442.30	(22,945.57)	42,732.17
Operating	1,517.12	2,247.81	13,981.65	17,549.55	7,332.83
Clearing	12,399.19	39,075.84	23,618.97	52.97	27,909.03
Faculty	1,404.82	1,751.53	1,654.35	1.36	1,503.36
School Total	\$ <u>63,675.68</u>	\$ <u>163,763.61</u>	\$ <u>128,125.18</u>	\$ <u>-</u>	\$ <u>99,314.11</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 40,341.57
--Money Market	<u>58,972.54</u>
Total cash	\$ <u>99,314.11</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Club/Organization	\$ 45,747.51	\$ 153,460.84	\$ 142,357.67	\$ 4,052.31	\$ 60,902.99
Instructional	17,066.71	85,452.65	76,381.33	1,439.13	27,577.16
Fundraisers	136,435.49	391,195.69	353,277.07	(14,075.84)	160,278.27
Operating	69,367.78	7,764.08	25,684.06	15,207.11	66,654.91
Clearing	2,280.60	120,673.34	108,089.91	(5,667.95)	9,196.08
Faculty	7,732.66	11,844.89	12,561.29	(954.76)	6,061.50
School Total	<u>\$ 278,630.75</u>	<u>\$ 770,391.49</u>	<u>\$ 718,351.33</u>	<u>\$ -</u>	<u>\$ 330,670.91 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 129,770.52
--Money Market	200,900.39
	<u>200,900.39</u>
Total cash	<u>\$ 330,670.91</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, 2008

Functions	Cash Balance July 1, 2007	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2008
Instructional	\$ 12,116.65	\$ 7,359.65	\$ 6,548.90	\$ 1,266.50	\$ 14,193.90
Fundraisers	7,397.26	12,424.62	9,819.27	(1,850.00)	8,152.61
School Operating	5,430.23	1,414.92	1,614.06	583.50	5,814.59
Clearing	2,122.98	2,452.02	540.00	-	4,035.00
Faculty	1,498.43	1,677.32	2,288.99	-	886.76
School Total	<u>\$ 28,565.55</u>	<u>\$ 25,328.53</u>	<u>\$ 20,811.22</u>	<u>\$ -</u>	<u>\$ 33,082.86</u> *

* Represented by cash on demand with:

United Bank

--Checking-General

\$ 33,082.86

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, 2008. 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.

GENERAL COMMENTS

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

During our audits we noted at numerous schools that gift cards were being purchased out of the school activity funds. There was rarely documentation as to who had received the cards and what the purpose for the cards was. We recommend that the individuals who received these cards be notated on appropriate documentation and that the recipient sign beside his or her name signifying receipt of the card.

We noted several schools that were writing manual checks during our audits. The majority of these checks were written either to Sam's Club or Costco. It is our understanding that these stores do not accept purchase orders. One school received change in the form of gift cards to the respective stores. In lieu of this occurring, we recommend that schools be allowed to write manual checks to these two stores only. This appears to be a better control than having gift cards unaccounted for at schools, as long as there is supporting documentation for the purchase.

Alvey Elementary School

Findings

We recommend that all checks be supported by adequate documentation. The following checks lacked adequate documentation, #1579 and #1587. Furthermore, we could not locate any documentation for check #1536, #1537, #1563, #1585 or #1566. Finally, there was only one signature on check #1579, #1581, #1582 and #1583.

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

It was generally difficult to tie individual receipts back to the respective deposits. We recommend attaching the receipts to a deposit report and then attaching the validated deposit slip that goes with the deposit report.

Antietam Elementary School

Findings

During our audit, we noted the school is utilizing a standard cash transmittal form, however, often times the bookkeeper fills out the forms completely instead of the individual remitting funds. Additionally we noted there is no field on the transmittal forms for the date funds are transmitted to the bookkeeper.

During our audit we noted the school lost approximately \$242 on popcorn sales, and approximately \$655 on yearbook sales. We recommend pricing these items such that the school breaks even, or generates a profit.

Ashland Elementary School

Finding

During our audit it was observed that the bank reconciliation contains uncleared adjustments from November 2007. It is recommended that adjustments needed are made on a monthly basis.

Battlefield High School

Recommendation

During our audit we noted unrelated disbursements posted to “profit center” accounts, i.e. yearbook and athletic snack accounts. 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

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

Belmont Elementary School

Finding

During our audit we noted several receipts made out to the bookkeeper. We recommend that receipts be written to the individuals remitting the funds to the bookkeeper.

Bennett Elementary School

No findings or recommendations.

Louise A. Benton Middle School

Recommendations

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.

During our audit it was determined that the school was maintaining a balance in its instrument rental, lost textbook and lost library accounts at year end. We recommend these funds be remitted to PWCPS as soon as possible.

Stuart M. Beville Middle School

Finding

During our audit it was determined that the yearbook lost approximately \$3,100 during fiscal year 2008. 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.

Brentsville District Senior High School

Finding

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. Furthermore, it was noted that the school paid several amounts to PWCPS cover shortfalls. Activity funds are normally used directly for the benefit of the students.

Recommendation

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

Bristow Run Elementary School

Finding

It was noted during our audit that the faculty water fund had a deficit balances at June 30, 2008. 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.

Buckland Mills Elementary School

Recommendation

During our audit it was determined that the fall book fair was paid out of the library account while the receipts were recorded in the book fair account. We recommend that all activity related to the book fair be recorded in the book fair account. Any profits can then be transferred to the library account.

Bull Run Middle School

Recommendation

During our audit we noted numerous unrelated disbursements posted to several “profit center” accounts, i.e. book fair, pictures, magazine sales, and faculty vending. We recommend that transactions in these accounts be directly related to the fundraiser or profit center to avoid skewing the financial results of the fund. The profit resulting from these activities can be transferred to the appropriate account and used for authorized purposes. Finally, we recommend that the music fundraiser band, choral and orchestra accounts be separated into their own accounts.

Cedar Point Elementary School

No findings or recommendations.

Coles Elementary School

Findings

During our audit of receipts it was noted that receipt #7379 was received on April 25, 2008 but not deposited until April 30, 2008. 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.

During our audit we noted several checks written manually. Manual checks should be used only under extreme circumstances. The Blue Bear accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

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. Similarly, we recommend that the school establish a coke fund to account for coke commission received.

Dale City Elementary School

Findings

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

At June 30, 2008 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. Furthermore, there were uncleared adjustments of \$68.91 due to NSF checks that should be adjusted by the bookkeeper as soon as possible.

Dumfries Elementary School

Findings

The school had a check written in May 2007 written to Scholastic, Inc. for \$3,000 that was still shown as outstanding on the school's June 30, 2008 bank reconciliation. We recommend this check be investigated as to why it is still shown as outstanding after being written over one year ago.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #1138 lacked supporting documentation.

Suella Ellis Elementary School

No findings or recommendations.

Enterprise Elementary School

Findings

It was noted during our audit that several accounts had deficit balances at June 30, 2008. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

During our audit we 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 \$312 less in receipts recorded in the school's general ledger than reported to Scholastic for the fall book fair and \$53 for the spring book fair. We recommend the school verify that receipts per the book fair sales reports equates to the funds collected by the school before funds are remitted to Scholastic.

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.

It was noted during our audit that cash receipts were not posted to the general ledger in chronological order and that at times deposits were not made in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

Recommendations

During our audit it was noted that the school's cash balance decreased from \$17,166 to \$1,737.04 during the fiscal year. It appears that the management of these funds should be closely scrutinized to avoid overdrawing the school's cash account and to maintain an adequate cash reserve.

We recommend that cash transmittal forms submitted by teachers contain both the signature of the teacher and the bookkeeper.

Featherstone Elementary School

Findings

Funds collected at the school's book fair were not deposited until a week after the conclusion of the book fair. 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.

It was noted that check #8140 was for reimbursement for 2 gift cards to Red Robin for \$30. There was no detail to support to whom these gift cards were to be distributed. We recommend that documentation include the names of the individuals who are the recipients as well as the reason for the purchase.

Recommendation

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

Forest Park High School

Finding

During our audit of receipts it was noted that until the transition to Blue Bear the bookkeeper was not generating receipts to be issued to the person remitting the funds. In lieu of this required procedure the bookkeeper was giving the person remitting the funds the duplicate copy of the cash transmittal form. The transmittal form does not contain the receipt number that corresponds to the transmittal form therefore making it impossible to verify receipt numbers posted to the accounting system to that of the cash transmittal form. Furthermore, it was noted that receipt #8484 written on 11/08/07 for \$268.80 did not contain any supporting documentation. We could not obtain a cash transmittal form or receipt for the transaction. We were able to verify the funds had been deposited to the bank. Finally, we also noted several instances in which funds had been deposited prior to being posted.

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 \$113,916.66 in its checking account at year-end. It is our recommendation that the school consider transferring more funds into its money market account to invest its idle funds, so that it may earn a higher rate of interest.

Freedom High School

Findings

During our audit of receipts it was noted that receipt #2205 was received on November 9, 2007 but not deposited until November 13, 2007. 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.

During our audit it was determined that the yearbook lost approximately \$3,200 during fiscal year 2008. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

During our audit we noted that receipt #2590 on 4/4/08 for \$42.00 was posted to the accounting system on 4/7/08 after being posted to the bank on 4/4/08. We recommend that receipts be posted to the accounting system before being deposited to the bank.

Recommendation

During our audit we noted unrelated disbursements posted to the fundraiser and athletic coke. 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 these accounts can be transferred to the appropriate account and used for authorized purposes.

Gainesville Middle School

Findings

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. We noted during our audit that the majority of invoices were not approved by the principal before issuing the check for payment.

During our audit we noted that the librarian was holding all funds collected from the book fair until the conclusion of the event. We recommend that funds be remitted to the bookkeeper on a daily basis. Furthermore, any discrepancies between the book fair sales as reported to Scholastic, Inc. and amounts recorded on the general ledger should be adequately explained.

It was noted during our audit that several funds had deficit balances at June 30, 2008. 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.

Gar-field High School

Findings

During our audit it was determined that the yearbook lost approximately \$2,000 during fiscal year 2008. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

During our audit we one occasion where a deposit had not been made timely to the bank. Receipt #16833 was dated June 13, 2008 but not deposited until June 19, 2008. 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.

During our audit we observed that the art fund had deficit balances at 6/30/08. 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 there are several un-cleared adjustments on the school's bank reconciliation at June 30, 2008. This is attributable to deposit mistakes never being properly corrected on the general ledger. We recommend these adjustments be posted to the accounting system as soon as possible.

During our audit we noted manual checks being written by the school. All checks should be printed from the Blue Bear accounting system and not written and recorded manually.

Glenkirk Elementary School

Recommendation

During our audit we noted unrelated disbursements made from the book fair, pictures, school store, yearbook and coke accounts. 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. Finally, the school had a cookbook sales fundraiser this year that was posted to the school store account. We recommend creating a new account for this fundraiser.

Mills E. Godwin Middle School

Finding

It was noted during our audit that the athletic Pepsi fund lost approximately \$856 during the fiscal year. We recommend that prices be examined so that this fund at least covers its cost on a yearly basis.

Graham Park Middle School

Findings

During our audit we noted that check #2410 was written out to cash for use as a change fund. Checks should be written to the individual who will be administering the change fund. Writing the check to "cash" makes the document bearer paper and more prone to misappropriation.

During our audit of receipts it was noted that receipt #14331 and #14877 were not deposited in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

Henderson Elementary School

Findings

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. Furthermore, we were unable to locate several receipts or the transmittal forms. These funds were collected while the school was between bookkeepers. It was also noted that no date appeared on the transmittal forms.

The school only has one authorized check signer. We recommend that the school at a minimum have two individuals authorized to sign checks. Currently, only the principal is authorized to sign checks. However, we noted one check (#4775) signed by the assistant principal.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #4750, #4794 and #4775 lacked supporting documentation. Furthermore, we noticed a lack of principal approval on several invoices throughout the year.

C.D. Hylton High School

No findings or recommendations.

Independent Hill School

Finding

During our audit adequate supporting documentation could not be located for check #8186 written to Crosby Crab for \$745. It is imperative that all invoices are approved by the principal or his designee and supporting documentation examined before any check is issued.

Recommendation

During our audit we noted that the school would write checks to Costco for a generic amount, for example \$500, regardless of how much the purchase was going to be. Change was normally given back in the form of a Costco cash card. We recommend this process be halted and that checks be written for all disbursements made.

Kerrydale Elementary School

REPEAT OF PRIOR YEAR FINDINGS

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. Additionally, due to the fact that receipts were not posted timely, several receipts were out of sequence. Finally, several adjustments were made to adjust the amounts deposited to the bank so that deposits were in agreement with the general ledger. These adjustments were usually posted at month end and not when the discrepancies occurred.

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

During our audit adequate supporting documentation could not be located for numerous checks. Furthermore, we noted no principal approvals on 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.

During our audit we noted no building use receipts were received during the year. However, a check was written to PWCPS for approximately \$4,800. We recommend that the school follow procedures set for by Prince William County Schools in regards to building use funds.

Recommendations

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

During our audit it was determined that the school was maintaining a balance in its instrument rental account at year end. We recommend these funds be remitted PWCPS as soon as possible.

Kilby Elementary School

Finding

During our audit it was noted that on occasions, one receipt was being written for several transmittal forms rather than writing a receipt and providing a copy of that receipt to the individual remitting the funds.

Recommendation

During our audit we noted unrelated disbursements posted to the faculty coke 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.

Martin Luther King Elementary School

Finding

At June 30, 2008 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 we noted numerous unrelated disbursements posted to the Pepsi and popcorn sales accounts. 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 of receipts we noted several receipts that were not being deposited in a timely manner. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

We noted that 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.

Recommendations

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 one unrelated disbursements posted to the book fair 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 book fair can be transferred to the appropriate account and be used for authorized purposes.

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 #4628, and #4715 lacked supporting documentation. Furthermore, check #4646 lacked principal approval. We noted several checks that were written only to the first name of the payee, checks should be fully completed. Finally, we were unable to locate a voucher or documentation for check #4744.

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

The deposit written on 6/9/08 was not actually deposited until 7/7/08. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

The school collected over \$11,000 in building use funds. We never located any remittances to PWCPs. We recommend the school remit the applicable percentage to PWCPs as soon as possible.

Recommendations

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

At June 30, 2008 the school had several checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

Loch Lomond Elementary School

Recommendations

The principal and bookkeeper signed their own reimbursement checks (Check #11900, #11874, and #11686). It is recommended that the Assistant Principle become the third authorized check signer, and sign the checks when a reimbursement goes to the principal or bookkeeper.

The amount reported on the Scholastic book fair sales report and what is reported on the general ledger differs by \$462.64. More is reported in the general ledge than on the Scholastic sales form. It is recommended that the school bookkeeper and librarian reconcile receipts to make sure what is reported to scholastic matches what is recorded in the books.

Fred Lynn Middle School

No findings or recommendation.

Thurgood Marshall Elementary School

Finding

During our audit we noted that the beginning balance of the school's financial report was off by \$6 from the prior year ending balance.

Recommendation

At June 30, 2008 the school had two checks that have been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

E.H Marstellar Middle School

Findings

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 are 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.

Due to the implementation of the new software, there was a balance in the transfers in column of the financial report at the end of the year. In July there was an entry to record bad checks. We believe this is the reason for the balance in the transfers. For audit purposes, \$166 was adjusted to the school office account.

During our audit it was noted that on occasion transfers were not being approved on a consistent basis by the principal. We recommend that the school undertake this policy.

During our audit it was noted that the magazine fundraiser invoice had not been paid as of the June 30, 2008. The fundraiser was held in October 2007. In order to maintain reputable relationships with vendors we recommend that invoices be paid in a timely manner.

Recommendations

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2008 was \$257,156.89.

During our audit we noted 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.

Marumscos Hills Elementary School

Finding

During our audit several receipts could not be traced to deposit tickets. The bank deposit history report did not agree with deposit tickets. Furthermore, the bank deposit history report seemed to have several errors (the receipt numbers were not in order and deposit dates appeared incorrect for some receipts).

Recommendations

During our audit it was determined that the payment for a field trip was 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.

At June 30, 2008 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.

Christa McAuliffe Elementary School

Findings

During our audit we observed that transmittal receipts received from the teachers remitting funds were often not fully completed. We recommend that receipt transmittal forms be complete and utilized for all funds collected from the teachers. Furthermore, we noted several receipts were skipped (#363-390) and (#417-424). It is unusual to have this many skipped receipts during a year.

During our audit we noted there was an outstanding deposit on the bank reconciliation dated 9/13/08. This deposit was a duplicate that should have been reversed. We recommend that reconciling items which are not resolved in a reasonable amount of time be investigated and corrected. We also noted multiple checks on the outstanding checklist with numbers that did not correspond to check information on any other reports. We were unable to trace these checks to any supporting documentation. These checks (#95444, #95475, #95510, and #95515) should be investigated and reversed if they are not actually outstanding. Finally, we noted several outstanding adjustments from throughout the year. These adjustments should be investigated and adjusted as necessary.

We recommend that all checks be approved before being processed for payment. Check #5595 lacked principal's approval.

Minnieville Elementary School

Findings

During our audit adequate supporting documentation could not be located for check #137, #141, #122, #129 or #123. There was partial documentation support check #146 written to Prince William County School. The only information missing was to support a credit card slip for items purchased at Party City of Woobridge. We recommend only disbursing funds when adequate supporting documentation is available.

We recommend that all checks be approved before being processed for payment. Check #150 lacked principal approval.

During our audit it was observed that service fees are being paid when purchasing gift cards from Giant. It is recommended that an alternative purchasing method is used to avoid paying service charges when purchasing gift cards.

During our audit it was determined that the cash collections reported on the form remitted to Scholastic for the school's book fair did not reconcile to the general ledger by \$214.93. The cause for this discrepancy could not be determined. We recommend the librarian keep track of all collections related to the book fair and reconcile these amounts to the amounts posted to the general ledger by the bookkeeper before the forms are remitted to Scholastic so that the correct amounts are included on the forms and discrepancies can be corrected immediately. Additionally, the book fair invoice for the fall book fair could not be located. Furthermore, we noted unrelated disbursements from the book fair and faculty fund accounts for the purchase of library books. Payment for yearbooks has yet to be made as of June 30, 2008.

As a result of our audit, we noted several instances where receipts were deposited to the bank before being posted to the accounting system. We recommend receipts be posted before funds are taken to the bank for deposit.

Montclair Elementary School

Findings

During our audit we noted that the invoice for check #4960 was approved seven months after the check was written. Checks should be issued only after reviewing and approving adequate supporting documentation.

During our audit it was determined that receipt #9085 was posted to the accounting system after the receipt was deposited. We recommend that receipts be written and posted when funds are received.

Recommendation

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

Mountain View Elementary School

Recommendation

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

George P. Mullen Elementary School

Finding

During our audit, it was noted that the balance per school's financial report was \$8.97 higher than per our audit last year. All transactions should be posted to the current year, and not adjusted to the beginning balance.

Neabsco Elementary School

Finding

The school collected over \$5,500 in building use funds. We never located any remittances to PWCPs. We recommend the school remit the applicable percentage to PWCPs as soon as possible.

Recommendations

During our audit it was determined that the bookkeeper was combining several cash transmittal sheets into one receipt. Each individual remitting funds to the bookkeeper should receive a copy of a receipt. Finally, the bookkeeper should be signing off and dating each transmittal form received.

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

New Directions Alternative School

Finding

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

New Dominion Alternative School

Finding

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

Nokesville Elementary School

No findings or recommendations.

Occoquan Elementary School

Findings

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. Check #4693, a payment for the fall book fair was written manually. The check was posted as a negative adjustment in the school office rather than recording the check in the book fair account.

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

During our audit it was determined that the school's beginning balance differed from the prior year audited ending balance by \$91.75. Transactions should not be posted to the beginning balance but rather recorded in the year the transaction or adjustment occurs.

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

During our audit it was noted that receipts were being written after funds had already been deposited to the bank. We recommend that receipts be written as funds are received by the bookkeeper. Furthermore, we determined that receipt #325 was collected on 12/21/07 but not deposited until 1/7/08. According to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy.

Recommendation

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

Osbourne Park Senior High School

Recommendation

During our audit we noted numerous unrelated disbursements posted to the yearbook and musical 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 be transferred to appropriate funds and used for authorized purposes.

Pace West School

No findings or recommendations.

Parkside Middle School

Findings

During our audit it was determined that check #2969 for \$500 contained only the signature of the bookkeeper. We recommend that all checks require two authorized signatures.

During our audit it was determined that the yearbook lost approximately \$2,400 during fiscal year 2008. 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.

John F. Pattie, Sr. Elementary School

Finding

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #9665 lacked adequate supporting documentation as the invoice did not indicate what the event being paid for related to.

The school has three 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.

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.

Penn Elementary School

Finding

During our audit of receipts, we noted one instance in which deposits were not made timely. Receipt #2855 was dated January 7, 2008, but deposited on January 22, 2008. 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. Additionally, we noted that receipt #2788 was deposited on 10/18/07 and posted to the accounting system on 10/17/07. We recommend that all receipts are posted to the accounting system prior to being deposited to the bank.

It was noted during our audit that a receipt received in August 2008 was posted to the year ended June 30, 2008. This had the effect of causing the school's bank reconciliation to differ from its financial report by \$3.99. Transactions should be posted in the year of occurrence.

Recommendation

During our audit we noted numerous unrelated disbursements posted to the pictures, popcorn, and faculty coke 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 be transferred to appropriate funds and used for authorized purposes.

Pennington Traditional School

Finding

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #2161 lacked supporting documentation and check #2298 did not contain the principal's signature.

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

During our audit we noted numerous manual checks written. Manual checks should be used only under extreme circumstances. The Blue Bear accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

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

During our audit it was determined that the yearbook lost approximately \$3,990 during fiscal year 2008. 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 noted during our audit that there were receipt numbers missing on the cash receipts journal and on more than one occasion receipts were issued out of sequence. Furthermore, multiple deposit slips for the month of October were missing. It was also noted that on 2/15/08 there was a deposit with the description Athletic Gates 2/1/08-2/15/08. The bookkeeper was on vacation during this time and no deposit was made until she returned. This made it impossible to know which athletic events were on that particular deposit since none of the events surrounding that time added up to the deposit amount exactly. We recommend that due care be exercised with the handling of cash receipts.

We recommend that all checks should be supported by adequate documentation and approved by the principal before being processed for payment. Check #29164 lacked principal approval, check #29132, #29617 and #29704 lacked supporting documentation.

It was noted during our audit that several funds had deficit balances at June 30, 2008. 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 bookkeeper was unable to provide us with an athletic schedule for fiscal year 2008, which limited some of our testing on athletic receipts.

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

Recommendation

The school commingled its athletic fundraisers with its regular income and expense activity rather than establishing separate accounts for the fundraisers. 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.

Potomac Middle School

Findings

The school's cash balance decreased from \$36,413 to \$4,083 per our audit at June 30, 2008. It appears that more diligent financial management should be implemented to maintain an adequate working cash amount for the school.

During our audit we determined the bank reconciliation prepared at June 30, 2008 had no correlation to the school's actual cash balance at June 30, 2008. There are unreconciled adjustments in excess of \$800 that should not be on the reconciliation, these should be corrected as soon as possible. Furthermore, there are outstanding deposits dating back to September 2007. There is no reason that these should not have cleared the bank by June 30, 2008. Finally, check #1158 written for \$2,413.44 is on the June 30 bank reconciliation but is actually a voided check. This check should be voided as soon as possible. The adjustment of -\$5,728.09 was posted to the fundraising account for audit purposes.

During our audit we noted several checks written manually. Manual checks should be used only under extreme circumstances. The Blue Bear accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

We noted several checks written that only contained one authorized signature. We recommend all checks have two authorized signatures.

During our audit of athletic receipts, on 10/11/07 the Potomac Middle vs. Woodbridge Middle football ticket report shows \$349.50 in ticket sales. However, when the amount was recalculated there should have been \$391. Due care should be exercised in calculating the number of tickets sold versus the funds collected and any difference investigated immediately.

The school's yearbook account lost approximately \$3,100 for the year. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

Recommendation

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

Potomac View Elementary School

Finding

Adequate supporting documentation should be on hand to support all disbursements. There was no invoice, receipt, or billing to support check #10232 written to Prince William County Public Schools for \$577.50 on November 9, 2007. The only information available was a purchase order request form for the check issued. We recommend only disbursing funds when adequate supporting documentation is available.

Rippon Middle School

Finding

During our audit it was determined that the yearbook lost approximately \$4,500 during fiscal year 2008. 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.

Recommendation

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

River Oaks Elementary School

Finding

We noted during our audit, that receipt #4452 had no transmittal form attached to it and receipt #4606 appeared to have been posted to the t-shirt account when the receipt notated it was for a field trip.

Recommendations

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

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

Rockledge Elementary School

Finding

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

Rosa Parks Elementary School

No findings or recommendations.

Herbert J. Saunders Middle School

Finding

During our audit we noted that the gift card sales fundraiser lost approximately \$9,000 for the year. It is unusual for a fundraiser to not earn profit. Furthermore, this account and the building use ended the year with deficit balances. Transfers should be made to all funds to alleviate this problem.

Signal Hill Elementary School

Findings

During our audit we noted several instances where the principal gives authorization after the check has already been made. At times authorization occurred several weeks later. All invoices should be properly approved before a check is processed for payment.

As a result of our audit, we noted several receipts that lacked the standard cash transmittal forms. In addition, the transmittal forms should be dated to show when the funds are received by the bookkeeper. Furthermore, it appeared that several days worth of book fair receipts were combined on one transmittal form. We would recommend that funds be receipted and deposited in accordance with the County Financial Guidelines Manual, which requires deposits be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.

Recommendation

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

Sinclair Elementary School

No findings or recommendations.

Springwoods Elementary School

Recommendation

During our audit we noted that the standard transmittal form being used does not have an area in which a date may be entered by the person remitting the funds. The only date shown on the transmittal form is the date in which the bookkeeper is depositing the funds. This was discussed with the bookkeeper and she has created a new form to include the appropriate date. This form was previewed and it is now acceptable.

Stonewall Middle School

Finding

During our audit it was found to be common for beginning and ending check numbers not to be completed. Rather the ticket taker is filling in the number of tickets sold based on the amount of cash remaining. It was also noted that the ticket taker is not signing that they are checking out the tickets on the pre-event statement.

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.

Stonewall Jackson High School

Finding

During our audit it was determined that two receipts, #20562 and #20566 were not made on a timely basis. Furthermore, in June there were only two deposits 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.

Sudley Elementary School

Finding

During our audit we noted that check #2720 and #2723 were missing dual signatures. We recommend that all checks contain dual signatures.

Recommendation

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

Swans Creek Elementary School

Findings

During our analysis of the school's financial report we noted that the field trip, school store, yearbook and faculty sunshine accounts have negative balances. We recommend transferring funds prior to year end to cover any deficit balances.

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

Recommendation

During our audit, it was determined that there were several disbursements for unrelated items posted to the Faculty Vending Machines. We recommend that disbursements be recorded in the fund most appropriate for their related activity to avoid skewing the financial performance of the book fair. Transfers can be made to other funds if necessary.

Triangle Elementary School

Recommendation

During our audit it was determined that the school was maintaining a balance in its instrument rental account at year end. We recommend these funds be remitted PWCPs as soon as possible.

Tyler Elementary School

Findings

It was noted during our audit that the school had several accounts with deficit balances at June 30, 2008. 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.

All checks should be supported by adequate documentation before being processed for payment. Check #1352 and #1376 lacked supporting documentation.

Recommendation

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

Vaughan Elementary School

Findings

At June 30, 2008 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.

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 \$849 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.

All checks should be supported by adequate documentation before being processed for payment. Check #8170 lacked supporting documentation.

Recommendation

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

Victory Elementary School

Finding

During our audit we noted several checks written manually. Manual checks should be used only under extreme circumstances. The Blue Bear accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

Mary Williams Elementary School

Finding

During our audit of receipts, we noted that receipt #557 was deposited on 3/26/08 and posted to the accounting system on 3/28/08. We recommend that all receipts are posted to the accounting system prior to being deposited to the bank. Additionally, we observed that cash transmittal forms only have the date the funds are being deposited to the bank and not a date for when the funds are transmitted to the bookkeeper. We recommend adding a received date to the transmittal form.

West Gate Elementary School

Findings

During our audit we noted that check #2814 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.

During our audit, we noted that all receipts for the school's fall book fair were receipted on 5/19/08 rather than daily. We recommend that funds be remitted to the bookkeeper and deposited on a daily basis.

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. Furthermore, it was apparent that on occasions, one receipt was being written for several transmittal forms rather than writing a receipt and providing a copy of that receipt to the individual remitting the funds.

Recommendation

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

Westridge Elementary School

Findings

The school's bank reconciliation had \$130.20 in uncleared adjustments dating back to February and April 2008. We recommend that an adjustment be made in the school's accounting system as soon as possible to remove these items from the bank reconciliation.

All checks should be supported by adequate documentation before being processed for payment. Check #3647 and check #3681 lacked supporting documentation. Furthermore, there was no documentation to support compliance with School Board purchasing policies for check #3647. Finally, check #3649 only contained the signature of the bookkeeper and lacked principal approval.

Recommendation

During our audit we noted unrelated disbursements posted to the pictures and faculty snack accounts. 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

There were no bank reconciliations provided to us during our audit, however the bookkeeper did indicate that bank reconciliations were being performed. We were able to reconcile the account at year end. To safeguard the school's assets it is imperative that bank reconciliations are prepared on a timely basis.

During our audit we noted several checks written manually. Manual checks should be used only under extreme circumstances. The Blue Bear accounting system should be utilized for writing checks in order to maintain proper internal controls over cash disbursements.

Woodbridge Middle School

Finding

It was noted during our audit that the school had several accounts with deficit balances at June 30, 2008. 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.

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 we noted that there are outstanding adjustments in the checking and money market accounts. These adjustments are left over from the software change over and should be cleared from the accounts. The checking account is understated by \$101.14 and the money market account is overstated by \$341.03 due to these adjustments.

We recommend that all checks be on hand during our audit. Check #18708 could not be located for testing.

During our audit we noted that adjustments were being approved by the bookkeeper rather than the principal. We recommend that all adjustments be approved by the principal before being posted to the accounting system.

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.

Yorkshire Elementary School

Finding

All checks should be supported by adequate documentation before being processed for payment. Check #11290 lacked supporting documentation.