

BUTTE VALLEY UNIFIED SCHOOL DISTRICT
BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY

AGREED UPON PROCEDURES

JULY 1, 2010 THROUGH AUGUST 18, 2011

Administration

Mr. Edward Brown
Superintendent

Ms. Becky Vaughan
Business Manager

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
JULY 1, 2010 THROUGH AUGUST 18, 2011

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To the Board of Trustees and Management
Butte Valley Unified School District
Dorris, California

We have performed the procedures enumerated below, which were agreed to by Butte Valley Unified School District solely to assist you with the following:

1. Conduct a review of the High School's Associated Student Body (ASB) internal controls,
2. Cash count of High School ASB funds and reconcile to daily balance,
3. Test High School ASB activity during the fiscal year ended June 30, 2011, and through August 18, 2011,
4. Report the results, and
5. Make recommendations for improvement.

Butte Valley Unified School District is responsible for establishing and maintaining the Butte Valley High School Associated Student Body's internal controls. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are included in the attached report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Butte Valley High School Associated Student Body's internal controls.

This report is intended solely for the information and use of Butte Valley Unified School District management and its Board of Trustees, and should not be used by anyone other than these specified parties.

Robertson & Associates, CPAs

Lakeport, California
September 22, 2011

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
EXECUTIVE SUMMARY
JULY 1, 2010 THROUGH AUGUST 18, 2011

Executive Summary

The District was victim of misappropriation of Associated Student Body (ASB) funds at Butte Valley High School. As a result, both Administration and the Board took a closer look at ASB procedures and policies which resulted in many questions and concerns. The Administration and the Board have requested that we conduct an in depth review of the High School Student Body Activity.

We worked with the District Superintendent and Business Manager, and the following report details our discoveries and recommendations. In summary, the ASB Bookkeeper has been maintaining two general ledgers and receipt books. One was provided to the District Office and Auditors, the other to the ASB Advisors. These two sets of books record revenues at different amounts. In order to properly implement and supervise our recommendations, we suggest segregating duties related to ASB bookkeeping and establishing a new ASB Handbook of Procedures.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
INTRODUCTION
JULY 1, 2010 THROUGH AUGUST 18, 2011

Introduction

Background

The Butte Valley Unified School District (District) Office is located in Dorris, California, three miles south of the Oregon border in Siskiyou County. The District operates an elementary school, a middle school, a high school and two alternative schools. The District serves approximately 300 students and employs 30 certified and 27 classified staff members, inclusive of management staff.

Each of the school sites maintains an ASB account. The High School ASB account has a large amount of activity and maintains funds for many clubs.

Agreed Upon Procedures Guidelines

Robertson & Associates, CPAs visited the District on August 16, 2011 through August 19, 2011 to conduct interviews, collect data and review systems and information. This report is a result of the activities conducted by the study team in conjunction with the District Superintendent and Business Manager and is divided into the following sections:

- I. General Ledger Accounting System
- II. Bank Reconciliations
- III. Bank Deposits
- IV. Athletic Gates
- V. Junior Store
- VI. Budgeting
- VII. Cash Boxes
- VIII. Revenue Support/Records
- IX. Dual Sets of Records
- X. Audited Balance

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
STUDY TEAM
JULY 1, 2010 THROUGH AUGUST 18, 2011

The study team consisted of the following members of Robertson & Associates, CPAs:

Pam Rutledge, Senior Auditor

and

Lisa Pope, Senior Auditor

The study team was assisted by District personnel, including:

Mr. Edward Brown, Superintendent

and

Ms. Becky Vaughan, Business Manager

The study team was supported by the following of Robertson & Associates, CPAs:

John S. Robertson, CPA, Audit Director

Emily Goldhahn, CPA, Audit Manager

Karyn Rasmussen, Audit Coordinator

Jami Vallejo, CPA, Senior Auditor

Michelle Smith, Auditor

Kristie Cochrane, Auditor

Nicholas Walker, Intern

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

I. General Ledger Accounting System

Findings

Accounting for the High School ASB funds is currently tracked using a series of unlinked spreadsheets which lack the appropriate checks and balances needed to accurately and consistently account for these funds. A different spreadsheet is used to track each of the following, *Account* (summary of club balances and monthly totals), *Receivable* (revenue) and *Payable* (expenditures).

The amount of each transaction is manually entered twice into the *Receivable* or *Payable* spreadsheet. The calculated monthly revenue and expense totals by club are manually posted to the monthly club summary, *Account*. Each time an existing value is manually entered into the spreadsheets the potential error rate increases and the spreadsheets contained numerous errors. Additionally, monthly beginning balances, as recorded in *Account*, did not always agree to the prior month's ending balances. Because club balances are only calculated monthly, clubs are not able to obtain current balances.

When there are errors in the calculated balance, a true balance of available funds is not determinable. Incorrect balances should be discovered during the bank reconciliation process, but as explained later in this report, the bank reconciliation are not being prepared accurately or timely.

Recommendations

1. The High School ASB should consider the use of a packaged general ledger software program utilizing a single entry system that easily provides data and reports (such as by club) that are needed to maintain student body records. Software purchased solely for ASB use may be fully paid for by the ASB account. Appendix A lists general ledger software suitable for ASB Accounting that we have encountered other school districts using effectively.
2. If the High School ASB continues to use the existing spreadsheets for tracking the general ledger activity and club balances, the ASB Bookkeeper should receive training to maximize the efficiency and effectiveness of spreadsheets, including formulas, linking spreadsheets, and proofs to verify totals of the same data are in agreement.
3. We recommend that someone other than the ASB Bookkeeper review the monthly ASB accounting.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

II. Bank Reconciliations

Findings

The purpose of performing a bank reconciliation each month is to explain and record the difference between the bank and general ledger balances at the statement date. Variances are usually due to outstanding checks, outstanding deposits, banking transactions not yet posted to the general ledger (commonly bank fees and interest) and errors, by the bank or the preparer. When bank reconciliations are not performed timely and accurately, a true cash balance is not available.

Monthly High School ASB bank reconciliations contained large outstanding deposits that were unidentifiable to amounts received. Deposits to the bank, during some months were less than the previous month's outstanding deposits.

During our engagement, we asked the High School ASB Bookkeeper about the outstanding deposits. Her response indicated that the outstanding deposits did not correspond with any amounts in the safe or specific receipts. The ASB Bookkeeper has been using 'outstanding deposits' to balance the reconciliation without any regard to it being unsupported. This is not an accurate method for reconciling bank statements. Prior years' bank reconciliations prepared by the same Bookkeeper indicated an understanding of accurately preparing a bank reconciliation by identifying outstanding deposits to specific receipts.

The June 30, 2011 outstanding deposits per the bank reconciliation *provided to the District Office and Auditors* was \$4,116. However, per the records provided to the Advisors (dual sets of records are discussed later in this report), the outstanding deposits at June 30, 2011 calculated under the ASB Bookkeeper's method were \$11,693. The safe contained less than \$1,900 in cash and checks on August 15th and no bank deposits were made between June 17, 2011 and August 15, 2011.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

Recommendations

1. The bank statement should be reconciled each month on a timely basis. Differences in the reconciled bank, and book balance at the statement date should be clearly identified, (outstanding checks by check number, outstanding deposits by receipt number and amount, any other differences be identified clearly) so that the reconciliation can be easily understood without assistance from the preparer. Differences requiring adjustments to the general ledger should be timely made (bank fees, interest earned and corrections). Bank errors should be brought to the bank's attention immediately.
2. When preparing a reconciliation, outstanding deposits from the prior month are traced to the subsequent month's bank statement.
3. In addition to the bank statement reconciliation being performed timely, adequate segregation of duties and a timely review of each reconciliation should also be performed and differences investigated. The bank reconciliation and review should be performed by individuals who are not the ASB Bookkeeper.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

III. Bank Deposits

Findings

Bank deposits are not made in a timely manner. Because the ASB checking account is used for all ASB expenses, it is imperative that revenues be deposited timely. This provides available funds when expenses come due. All cash receipts should be deposited to the bank intact, and should not be used to pay expenses directly. Each bank deposit should be traceable to specific receipted revenues.

During the period covered by our engagement, deposits were made on average of twice per month. The longest time lapse between deposits was 64 days. In only five of 20 instances were deposits made within a week of a prior deposit. The High School ASB account accumulates a sizeable sum between deposits; and deposits of \$4,000 to \$7,000 were common. We were not able to confirm deposits to particular sources of revenues.

Piece-meal deposits are one reason the ASB cash balance was easily manipulated for an extended period of time.

Recommendations

1. At a minimum, bank deposits should be made weekly. The District should establish a threshold that requires an immediate deposit.
2. Amounts receipted from clubs should be deposited intact. Deposits to the bank should correspond with the series of receipts from the receipt book.
3. Someone other than the ASB Bookkeeper should be responsible for counting and making the cash deposits.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

IV. Athletic Gates

Findings

The High School collects gate fees for Football, Volleyball and Basketball. All other athletic games have free entry. During the 2010/2011 year there were no internal controls over gate collections. Teachers at the gate collect the entry fees and stamp hands for return entry. There is no ticket control used. Following a game, gate fees are not counted by the teachers. The teachers transfer the cash to the Administrator. The Administrator does not count the cash, but simply locks it in the Principal's office over night or for the weekend. Sometimes the cash has been left on top of the desk. The next school day, the Administrator transfers the gate fees to the ASB Bookkeeper, again without a count. The ASB Bookkeeper is responsible to count and receipt the funds when she has time.

Because the gate cash is only counted by the ASB Bookkeeper and there is no ticket control, the actual receipts are undeterminable. Several gate receipts for football and basketball were recorded at different amounts in the two general ledgers. The summarized financial information provided to the ASB Advisors for four football and five basketball games was \$1,300 more than what was provided to the District Office and Auditors for the same series of athletic events.

Three league playoff games, for which an 'Official Financial Report' to the North Section CIF are required, showed variances. The NSCIF has a right to a portion of these gate fees. Expenditure records for the remittance to NSCIF all reported higher gate fees collected and were signed by the ASB Bookkeeper. Expenditures were recorded at the same amounts in both sets of general ledgers. (Two of the three league playoff reports were not filed with NSCIF timely.)

Recommendations

1. A ticket control system should be instituted for events collecting entry fees. Pre-numbered tickets sold should be reconciled to cash collected at the conclusion of each event.
2. Entry fees collected should be counted and documented by those collecting them and when transferred to another party. The ASB Bookkeeper should not be responsible for counting and documenting the cash collected. Any cash pay-outs should be documented and accounted for.
3. The fees collected should be receipted and recorded in the general ledger the first business day following the event.
4. The 'Official Financial Report' submitted to NSCIF should be completed within the specified time period.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

V. Junior Store

Findings

The Junior Class operates the 'Junior Store' each day during morning break. The store sells frozen burritos and Gatorade. Each week two different students of the junior class are assigned to the store. At the end of the week, the cash box is counted and the week's income is to be transferred to the ASB Bookkeeper. However, few deposits recorded in the general ledgers were recorded weekly. The majority of deposits were made around two weeks apart and, at times, there were two postings on the same day. The cash box is not counted at the end of each day. Inventory is not accounted for or reconciled to cash collected. Additionally, High School staff are allowed to 'charge' and generally pay within the week. During the school year the cash box is maintained in a locked cabinet in the Advisor's classroom. Substitute teachers are able to open the cabinet so that the students have access to the cash box.

The Advisor kept the cash box and start-up funds over the summer in the locked cabinet in anticipation of a summer fundraiser. When the cash box was counted at the time of our visit, the top drawer contained \$30, which was the start up cash. Under the drawer, was \$129.05 of Junior Store income from the last week of school that had not been transferred to the ASB Bookkeeper. Also under the drawer, was a student tally sheet confirming the amount. The Advisor said that she was unaware of the cash under the drawer and the missed deposit was an oversight. It was noted that the prior year Junior Class's final Junior Store deposit was not posted until July 1, 2010.

Recommendations

1. The Junior Store cash box should be counted, receipted and placed in the ASB safe at the end of each day.
2. The Junior Store inventory should be counted and reconciled at the end of each week.
3. The Junior Store cash box should be kept in a secure location when not being used.
4. Cash in the Junior Store cash box should be deposited at the end of the school year and re-established at the start of school. If another fundraiser is in need of a cash box, it should be obtained through the ASB Bookkeeper through formal process.
5. The Junior Store deposits should be reconciled to expectations. That is, if deposits are made weekly, there should be a separate posting for each week of school.
6. Because of the volume of activity in the Junior Store, a Junior Class general ledger sub-account should be established.
7. The Junior Class should allow themselves enough time at the end of the school year to complete the last deposit and reconcile inventory prior to breaking for summer.

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ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

VI. Budgeting

Findings

Each High School Student Body Club submits a budget at the beginning of the school year, however, there is no budget monitoring throughout the year. The budgets are not compared to actual income or expenses, nor is it revised for known changes. Budgets are not prepared on a consistent basis across clubs; some budgets are detailed to specific events for income and expenses, others are as narrow as budgeting 'Fundraising' income and expenses that cover multiple events.

During our review of budget to actual income for Athletics, the following was noted:

The actual Football gate income reported was significantly under the amount budgeted. The budget estimated \$2,300 of income. The original estimated budgeted income was for three home games. Receipts corresponding to those three games brought in \$1,243. The actual income reported was 54% of the amounts budgeted.

Volleyball gate income was consistent with the budget.

Basketball gate income was also under budget. The budget estimated \$2,800 of income. The original game schedule was for seven home games collecting gates. Receipts corresponding to those games brought in \$2,290. The actual income reported was 82% of the amounts budgeted.

By comparing game schedules to general ledger entries, it was noted that each of these sports were missing one gate collection entry to the general ledger. It is unknown how much was collected at each of these games. A timely budget to actual comparison may have identified the variances and led to the discovery of the missing gate deposits.

Recommendations

1. The budgets should provide enough information to be compared to the actual event or events taking place. Significant budgeted events should not be combined.
2. The budget should be monitored on a regular basis. Significant variances in budget to actual (negative and positive) should be investigated, identified and documented. Budgets should be revised when significant changes in revenues or expenses occur or are expected.
3. Budget to Actual comparisons from prior years can be used as a tool in preparing budgets.
4. The budget to actual analysis should be performed by someone other than the ASB Bookkeeper.

BUTTE VALLEY HIGH SCHOOL
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FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

VII. Cash Boxes

Findings

Cash boxes are used at fundraising events to collect income and make change. Cash boxes generally start with a specific sum of money in small denominations. At the end of an event, the cash box should be totaled, the initial start-up cash separated and the remainder receipted as fundraising income.

The High School ASB has three cash boxes, two of which are kept by the ASB Bookkeeper and one by the Junior Class Advisor. The two boxes kept by the ASB Bookkeeper maintain \$150 start-up cash each, and are stored empty on top of a bookshelf in the ASB Bookkeeper/High School Secretary's office.

During our cash count, the ASB Bookkeeper said she deposited all of the cash box money in the bank. Two days later, after she had been approached by the Superintendent, she provided two envelopes each containing \$150 each. One envelope contained a one-hundred dollar bill and a fifty-dollar bill; the other contained a one-hundred dollar bill, two twenty dollar bills and a ten dollar bill. These denominations are clearly not appropriate as start-up money, as they are not suitable for making change.

The ASB Bookkeeper said these envelopes were on a shelf in 'the cave' (a storage room inside the gymnasium). During the cash count, the ASB Bookkeeper said there was additional cash in the cave. However, when she was accompanied to collect the additional cash none was found. She was expecting to find fundraising income that an Advisor had left there. The FFA Advisor, who heads up many summer events, said he had no knowledge of the cash box envelopes, and does not have access to the cave. The summer soccer fundraiser cash was turned into the District Office. There were no other fundraisers identified by High School staff during our visit that were in need of a cash box.

The ASB safe is kept under the High School Secretary's desk and is securely bolted to the floor. The safe requires a key and numeric combination to open. The safe can be opened with the combination only if the key entry has not been entered and we were told that the key portion of the lock is not always used. Until our visit, no one other than the ASB Bookkeeper had complete access to the High School ASB safe. Late in the school year the District Office was provided with the numeric combination code. During our visit, the District office first obtained their copy of the second key.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

Recommendations

1. Cash to be used in the cash boxes should be secured in the safe when not in use.
2. There should be a log maintained for each cash box so its location is always known. The user should sign the log when checking out or in the cash box.
3. Cash boxes start-up monies should be maintained at policy amounts and denominations.
4. The District Office should maintain a key to the ASB safe and have knowledge of the numeric combination.
5. Written policies should be in place for times when the ASB Bookkeeper is not available. The District Office should be aware of and involved in establishing these policies.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

VIII. Revenue Support/Records

Findings

The 2010/2011 records maintained by the ASB Bookkeeper did not contain any support or documentation for revenues other than the receipt books. For most activities fundraising income is turned in to the ASB Bookkeeper, along with a 'Deposit Form' stating which club the funds belong to, and the amounts of cash, checks and total deposit. The form is signed by a student and advisor. None of these were located in the ASB Bookkeepers files during our visit.

The FFA Advisor maintained partial records and had support for 27 of the 52 FFA deposits. Of those records, 19 agreed to both general ledgers. Of the remaining 8 support records, the receipts reported to the Advisors exceeded the amounts receipts reported to the District Office and Auditors by \$5,300.

Recommendations

1. The ASB Bookkeeper should maintain original support and documentation for all deposits, including but not limited to the "Deposit Forms." Advisors should maintain duplicate copies of records so that any discrepancies may be easily resolved. Advisors could turn in a duplicate copy of the receipts to the District office as an alternative.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

IX. Dual Sets of Records

Findings

The ASB Bookkeeper maintained two sets of ASB general ledgers and receipt books for the 2010/2011 year. The records provided to the District Office and Auditors reported revenue in total as \$69,073.90. Records provided to the ASB Advisors show total revenues as \$77,236.07. There were no differences in expenses noted.

Discrepancies between the two sets of ledgers totaled \$8,162.17. Of which, \$10,300 was for receipts posted for lesser amounts than actual in the ledger provided to the District Office and Auditors as follows:

<u>Club</u>	<u>Amount</u>	<u>Number of Deposits</u>
Class of 2011	\$ 300	1
Class of 2012	1,400	8
Athletics	1,500	10
FFA	<u>7,100</u>	12
Totals	<u>\$ 10,300</u>	31

The remaining \$2,107.83 discrepancy was for July 2011 receipts posted in June 2011 in the records provided to the District Office and Auditors. Checks for these receipts were in the safe during our cash count; some of which were dated after the June 2011 receipt date and for events not occurring until after the June 2011 date.

It was found that the ASB Bookkeeper was keeping two complete sets of general ledgers and receipt books. Each ledger documented a different receipt number for each revenue item. The receipts provided to students or advisors corresponded with the general ledger records that were provided to the students and advisors. Generally students and advisors received monthly club balance reports and occasionally requested current balances for a club meeting, which the ASB Bookkeeper would need to calculate when requested. The receipt numbers in the ledger provided to the District Office and Auditors corresponded with the receipt book also provided to the District Office and Auditors. The records provided to the students and advisors would correspond with their expected balances while the records provided to District Office and Auditors would be more representative of the actual cash balance and not report the larger 'outstanding deposit' amounts.

Recommendations

1. Internal controls and appropriate segregation of duties should be implemented to better protect the assets of the District.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
FINDINGS AND RECOMMENDATIONS
JULY 1, 2010 THROUGH AUGUST 18, 2011

X. Reconciled Balances

Findings

The calculated ledger balance at June 30, 2011 is \$27,803.02 based on the "Advisor" books. After all transactions occurring between year end and August 18th were recorded, the calculated ledger balance at August 18, 2011 was \$29,688.84.

However, the actual reconciled bank balance at August 15, 2011 is \$18,190.31. The variance of \$11,498.53 is consistent with the \$10,300 variance in receipts recorded in the two ledgers.

Recommendations

1. The District should reimburse the High School ASB Account for the identifiable misappropriated assets of \$11,498.52.
2. The District should submit a claim of theft for \$11,498.52 to their insurance agency.
3. The District should provide the ASB Clubs with their respective balances at August 18, 2011, adjusted for any subsequent revenues and expenses, as per Appendix B.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
APPENDIX A – EXAMPLES OF GENERAL LEDGER SOFTWARE
JULY 1, 2010 THROUGH AUGUST 18, 2011

Blue Bear *

QuickBooks

Quicken

* Indicates software specifically designed for Associated Student Body accounting.

This list is not intended as an endorsement of any kind by Robertson & Associates, CPAs.

BUTTE VALLEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
APPENDIX B – CALCULATED CLUB BALANCES
JUNE 30, 2011 AND AUGUST 18, 2011

	Balance July 1, 2010	Accounts Receivable	Accounts Payable	Balance June 30, 2011
General	\$ 1,873.44	\$ 5,956.88	\$ 7,321.95	\$ 508.37
Athletics	2,293.75	7,852.97	7,403.73	2,742.99
Annual	2,914.28	4,065.80	4,784.05	2,196.03
Virtual Enterprise	200.47	-	-	200.47
Class of 2011	6,457.77	6,635.24	8,377.02	4,715.99
Class of 2012	897.46	10,591.97	6,416.03	5,073.40
Class of 2013	1,116.88	2,191.56	367.47	2,940.97
Class of 2014	-	501.65	-	501.65
CSF	937.60	1,506.65	957.01	1,487.24
Long Term Projects	729.05	-	729.05	-
Photo	7.12	-	-	7.12
Missy Tonelli Scholarship	0.80	-	-	0.80
FFA	2,830.81	36,436.85	34,148.35	5,119.31
Coca Cola Scholarship	600.00	-	600.00	-
Basketball Team	106.42	-	-	106.42
PE Uniforms	180.13	97.50	-	277.63
VAPA Club	1,216.16	311.00	1,203.19	323.97
Cheerleading	184.68	254.60	193.82	245.46
Gloria Garza Scholarship	250.00	500.00	-	750.00
Commercial Art	126.45	33.40	71.00	88.85
Cross Country	6.34	-	-	6.34
Kay Muecheck Memorial Scholarship	710.01	-	500.00	210.01
Cash for College	-	300.00	-	300.00
TOTALS	\$ 23,639.62	\$ 77,236.07	\$ 73,072.67	\$ 27,803.02

	Balance July 1, 2011	Accounts Receivable	Accounts Payable	Balance August 18, 2011
General	\$ 508.37	\$ 414.50	\$ -	\$ 922.87
Athletics	2,742.99	467.89	-	3,210.88
Annual	2,196.03	-	-	2,196.03
Virtual Enterprise	200.47	-	-	200.47
Class of 2011	4,715.99	-	-	4,715.99
Class of 2012	5,073.40	129.05	-	5,202.45
Class of 2013	2,940.97	-	-	2,940.97
Class of 2014	501.65	101.01	-	602.66
CSF	1,487.24	-	-	1,487.24
Photo	7.12	-	-	7.12
Missy Tonelli Scholarship	0.80	-	-	0.80
FFA	5,119.31	3,996.76	3,023.39	6,092.68
Basketball Team	106.42	-	-	106.42
PE Uniforms	277.63	-	-	277.63
VAPA Club	323.97	-	-	323.97
Cheerleading	245.46	-	-	245.46
Gloria Garza Scholarship	750.00	-	-	750.00
Commercial Art	88.85	-	-	88.85
Cross Country	6.34	-	-	6.34
Kay Muecheck Memorial Scholarship	210.01	-	200.00	10.01
Cash for College	300.00	-	-	300.00
TOTALS	\$ 27,803.02	\$ 5,109.21	\$ 3,223.39	\$ 29,688.84