

MUNICIPAL AUDITING REPORT

**ROANOKE CITY PUBLIC
SCHOOLS**

***ACTIVITY FUNDS
REPORT***

June 30, 2009

Report Number: 10009

Audit Plan Number: 10801

*Municipal Auditing Department
Chartered 1974*

Reports at www.roanokeva.gov
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MUNICIPAL AUDIT REPORT ON THE FINANCIAL STATEMENTS

Roanoke City School Activity Funds For the Year Ended June 30, 2009

February 4, 2010
School Board
Roanoke, Virginia

We have audited the accompanying statement of cash receipts and disbursements arising from transactions of the activity funds of the Roanoke City Public Schools for the year ended June 30, 2009, in accordance with the requirements of the Virginia Board of Education. The Board of Education regulations require that the school activity funds be audited at least once a year by a duly qualified accountant or accounting firm approved by the local school board [8VAC20-240-40]. This financial statement is the responsibility of Roanoke City Public School's management. Our responsibility is to express an opinion on the statement of cash receipts and disbursements based on our audit.

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.

The statement of cash receipts and disbursements was prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the statement of cash receipts and disbursements referred to above presents fairly, in all material respects, the cash transactions of the activity funds for each of the Roanoke City Public Schools for the year ended June 30, 2009, on the cash basis of accounting.

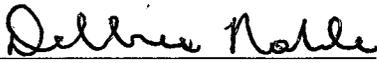
Compliance with Laws and Regulations

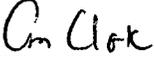
As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of management's compliance with certain provisions of laws and regulations. Laws and regulations tested include the Prompt Payment Provision of the Virginia Public Procurement Act and monthly financial report requirements of

of the Code of Virginia. Our objective was not to provide an opinion on overall compliance with applicable laws and regulations. Accordingly, we do not express such an opinion.

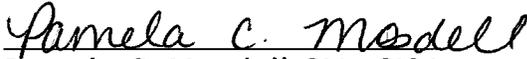
The results of our tests indicate that Roanoke City Public Schools' management substantially complied with the laws and regulations we tested. With respect to items not tested, nothing came to our attention that caused us to believe that Roanoke City Public Schools' management had not complied, in all material respects, with other provisions of laws or regulations.

We appreciate the cooperation and responsiveness of school-based staff during this audit.


Debbie Noble, CPA
Senior Auditor


Ann Clark, CPA
Senior Auditor


Dawn Hope Mullins, CPA
Assistant Municipal Auditor


Pamela C. Mosdell CIA, CISA
Information Systems Auditor


Doris England, CPS, CAP
Administrative Assistant


Drew Harmon, CPA, CIA
Municipal Auditor

THE SCHOOL BOARD OF THE CITY OF ROANOKE, VIRGINIA
 Schedule of Cash Receipts and Disbursements by School
 School Activity Funds
 For the Year Ended June 30, 2009

<u>School</u>	<u>Balance at Beginning of Year</u>	<u>Inter-School Transfers</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance at End of Year</u>
High Schools:					
William Fleming High School	\$ 101,195	\$ 3,890	\$ 194,478	\$ 172,975	\$ 126,588
Patrick Henry High School	227,958		227,569	209,711	245,816
Gibboney Technical Center	21,392	35,213	81,748	72,889	65,464
Lawson Vocational Center	39,103	(39,103)	-	-	-
Roanoke Valley Governor's School	21,563		56,594	47,870	30,287
Noel C. Taylor Learning Academy	-		19,114	10,073	9,041
Forest Park Academy	-		40,023	12,127	27,896
Middle Schools:					
Lucy Addison Aerospace Middle School	7,517		30,139	19,903	17,753
James Breckinridge Middle School	10,100		50,770	26,308	34,562
Stonewall Jackson Middle School	5,584		25,069	19,567	11,086
James Madison Middle School	29,565		92,630	78,508	43,687
William Ruffner Middle School	9,513		26,270	24,681	11,102
Woodrow Wilson Middle School	54,458		46,744	44,566	56,636
Elementary Schools:					
Crystal Spring Elementary School	25,895		32,968	29,786	29,077
Fairview Elementary School	10,368		39,223	28,811	20,780
Fallon Park Elementary School	5,236		7,839	6,820	6,255
Fishburn Park Elementary School	21,013		37,386	19,002	39,397
Forest Park New American School	1,926	(1,926)	-	-	-
Garden City Elementary School	2,269		21,837	18,494	5,612
Grandin Court Elementary School	31,169		23,435	22,009	32,595
Highland Park Elementary School	10,134	642	21,520	17,494	14,802
Huff Lane Intermediate School	13,075		18,211	15,726	15,560
Hurt Park Elementary School	6,845	642	7,544	9,233	5,798
Lincoln Terrace Elementary School	3,179		6,064	5,240	4,003
Monterey Elementary School	19,699		33,709	26,000	27,408
Morningside Elementary School	6,612		24,779	18,065	13,326
Oakland Intermediate School	4,322		7,002	4,657	6,667
Preston Park Primary School	4,931		5,727	3,881	6,777
Raleigh Court Elementary School	20,538		54,036	51,358	23,216
Roanoke Academy for Math and Science	13,898	642	8,186	1,967	20,759
Round Hill Primary School	4,110		8,325	3,387	9,048
Virginia Heights Elementary School	7,612		10,530	6,170	11,972
Wasena Elementary School	32,432		10,747	6,558	36,621
Westside Elementary School	11,410		8,834	11,987	8,257
Total - All Schools	<u>\$ 784,621</u>	<u>\$ -</u>	<u>\$ 1,279,050</u>	<u>\$ 1,045,823</u>	<u>\$ 1,017,848</u>

See accompanying independent auditors' report.