

Henry County Board of Education
Superintendent of the Henry County Board of Education
Principal of Woodland High School

I have completed my review of the financial records and procedures at Woodland High School for the period July 1, 2013 to June 30, 2014.

My review was performed in accordance with Henry County Board of Education policies and standards established by the American Institute of Certified Public Accounts.

The following procedures were performed:

Reviewed general ledger printouts for the period. Prepared a schedule of receipts and disbursements presenting the financial activity of the school by fund.

Review supporting documentation for receipts and disbursements. On a test basis, agreed the supporting documentation to the receipt book or cancelled check and the general ledger.

Examined the bank statements to ensure proper reconciliation is being performed on a timely basis. Verified the beginning and ending cash balances with a comparison to the general ledger.

Interviewed the bookkeeper to ensure proper internal control, approval procedures and general accepted accounting procedures are being followed.

The overall condition of the accounting records was good. Audit comments and findings are noted on the next page.

Respectfully,



Jack L. Thomas
Internal Auditor

WOODLAND HIGH SCHOOL
ANALYSIS OF REVENUE AND EXPENSE
FOR THE YEAR ENDED JUNE 30, 2014

FUND	BALANCE 1-Jul-13	REVENUE	EXPENSE	ADJUSTMENTS/ TRANSFERS	BALANCE 30-Jun-14
General Fund	\$ 6,596.23	\$ 35,093.96	\$ 61,126.19	\$ (24,029.70)	\$ 4,593.70
Kindergarten	\$ 447.95	\$ 618.45	\$ 450.34	\$ 135.00	\$ 481.06
1st Grade	\$ 501.43	\$ 587.10	\$ 730.05	\$ 286.00	\$ 72.48
2nd Grade	\$ 90.00	\$ -	\$ -	\$ -	\$ 90.00
3rd Grade	\$ 648.45	\$ 3,822.90	\$ 2,948.34	\$ 568.65	\$ 954.36
4th Grade	\$ 135.00	\$ 75.00	\$ 73.47	\$ -	\$ 136.53
9th Grade	\$ 857.09	\$ 40.06	\$ 92.58	\$ 757.09	\$ 47.48
10th Grade	\$ 199.58	\$ 324.50	\$ 284.75	\$ (741.51)	\$ 980.84
11th Grade	\$ 128.33	\$ -	\$ 110.57	\$ 0.00	\$ 17.76
12 Grade	\$ -	\$ 47,991.00	\$ 44,096.49	\$ 3,894.51	\$ -
Field Trips	\$ 6,436.18	\$ 213.00	\$ -	\$ 4,650.00	\$ 1,999.18
Language Arts Dept.	\$ 514.70	\$ 5,792.33	\$ 5,350.54	\$ 433.89	\$ 522.60
Spanish	\$ -	\$ -	\$ -	\$ -	\$ -
Family & Consumer	\$ 1,300.35	\$ 2,000.00	\$ 1,063.15	\$ -	\$ 2,237.20
Math Dept.	\$ 5121.02	\$ 90.00	\$ 162.50	\$ 50.00	\$ 48.52
Media	\$ 5523.33	\$ 4,356.73	\$ 3,429.73	\$ -63.47	\$ 1,513.80
Science	\$ 899.59	\$ 1,431.90	\$ 277.45	\$ 306.36	\$ 1,747.68
Biology	\$ -	\$ 563.03	\$ 500.20	\$ -	\$ 62.83
Social Studies	\$ 5,098.39	\$ -	\$ 325.00	\$ 445.50	\$ 4,327.89
Curriculum	\$ 2,728.92	\$ 5,224.00	\$ 6,539.28	\$ 64.00	\$ 1,349.64
Advanced Placeme	\$ 5,290.09	\$ 23,383.00	\$ 22,684.55	\$ (1,158.00)	\$ 7,146.54
Art	\$ 13.94	\$ -	\$ -	\$ -	\$ 13.94
Band	\$ 125.91	\$ 609.00	\$ -	\$ 144.70	\$ 590.21
Chorus	\$ 169.85	\$ 9,205.25	\$ 7,375.84	\$ 66.00	\$ 1,933.26
Industrail Tech	\$ 318.60	\$ 6,011.52	\$ 6,597.43	\$ (562.00)	\$ 294.69
Construction	\$ 138.00	\$ -	\$ -	\$ 138.00	\$ -
Phychology	\$ -	\$ 1,027.00	\$ 912.50	\$ 114.50	\$ -
Athletics	\$ 6,906.07	\$ 73,062.34	\$ 76,005.55	\$ 1,983.62	\$ 1,979.24
J.V. Cheerleading	\$ 18.94	\$ -	\$ -	\$ -	\$ 18.94
Basketball Cheerldr	\$ 1,164.55	\$ 7,686.00	\$ 8,585.40	\$ 265.00	\$ 0.15
Football Cheerldrs	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Girls	\$ 37.16	\$ -	\$ -	\$ 37.16	\$ -
Softball	\$ -	\$ 1,140.00	\$ 1,004.00	\$ 136.00	\$ -
Basketball Boys	\$ 68.44	\$ 1,265.00	\$ 393.65	\$ 814.79	\$ 125.00
Basketball Girls	\$ 2,864.22	\$ 2,410.00	\$ 1,578.58	\$ 1,385.00	\$ 2,310.64
Football	\$ 5,189.22	\$ 620.00	\$ 12,935.96	\$ (9,205.00)	\$ 2,078.26
Golf	\$ 212.16	\$ 363.00	\$ 251.00	\$ 246.84	\$ 77.32
Soccer Boys	\$ 599.75	\$ 1,897.00	\$ 287.48	\$ 577.00	\$ 1,632.27
Soccer Girls	\$ 425.76	\$ 400.00	\$ 176.26	\$ (427.00)	\$ 1,076.50
Tennis Girls	\$ 1,205.76	\$ 1,400.00	\$ 507.33	\$ -	\$ 2,098.43
Track	\$ 633.91	\$ 10,668.62	\$ 9,833.13	\$ 1,449.00	\$ 20.40
Track/cross country	\$ 303.31	\$ 1,700.00	\$ 1,379.85	\$ 210.00	\$ 413.46
Volleyball	\$ 479.41	\$ -	\$ -	\$ -	\$ 479.41
Wrestling	\$ 2,713.00	\$ 5,361.50	\$ 7,027.85	\$ 465.00	\$ 581.65
Weightlifting	\$ 52.32	\$ -	\$ -	\$ -	\$ 52.32
Gymnastics	\$ -	\$ -	\$ 679.00	\$ (935.42)	\$ 256.42
Gymnastics Booster	\$ -	\$ 1,215.00	\$ 879.58	\$ 335.42	\$ -
Teens Teaching Tots	\$ -	\$ 385.00	\$ 1,260.49	\$ (875.49)	\$ -
Art National Honor	\$ 610.90	\$ 1,431.90	\$ 1,127.00	\$ 375.00	\$ 540.80

FCCLA	\$ 18.41	\$ -	\$ -	\$ -	\$ 18.41
Romp	\$ 0.36	\$ -	\$ -	\$ -	\$ 0.36
Orchestra	\$ 156.63	\$ 3,353.69	\$ 2,828.31	\$ 304.90	\$ 377.11
Public Safety	\$ 42.03	\$ 200.00	\$ -	\$ -	\$ 242.03
Sister of Virtue	\$ 5.70	\$ 1,118.11	\$ 1,305.00	\$ (319.30)	\$ 138.11
Black History	\$ 0.12	\$ -	\$ -	\$ -	\$ 0.12
Student Council	\$ 1,431.17	\$ 1,534.40	\$ 911.15	\$ 562.00	\$ 1,492.42
Yearbook	\$ 15,378.47	\$ 13,859.55	\$ 31,212.02	\$ (2,174.00)	\$ 200.00
Newspaper	\$ 109.51	\$ -	\$ -	\$ -	\$ 109.51
Academic Team	\$ 306.85	\$ 591.77	\$ 185.00	\$ 487.56	\$ 226.06
Dance Team	\$ 3,932.34	\$ 4,175.00	\$ 8,035.44	\$ 0.00	\$ 71.90
Lockers	\$ 3,323.95	\$ 2,070.00	\$ 1,300.00	\$ 4,093.95	\$ -
Smith Foundation	\$ -	\$ 160.00	\$ -	\$ -	\$ 160.00
Governors Honors	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling	\$ 90.65	\$ 278.14	\$ 207.46	\$ -	\$ 161.33
Relay for Life	\$ 607.02	\$ 1,617.45	\$ 1,460.50	\$ -	\$ 763.97
Playground Improv.	\$ -	\$ -	\$ -	\$ -	\$ -
Fundraiser	\$ 65.00	\$ -	\$ -	\$ 65.00	\$ -
Sunshine Fund	\$ (100.12)	\$ 510.00	\$ 373.16	\$ 36.72	\$ -
Teens Teaching Tots	\$ 873.37	\$ -	\$ -	\$ 873.37	\$ -
Prom	\$ 9,114.55	\$ 29,394.00	\$ 22,919.28	\$ 1,437.24	\$ 14,152.03
Needy Family	\$ 955.84	\$ -	\$ 100.00	\$ -	\$ 855.84
Parking Permits	\$ 9,743.74	\$ 11,240.00	\$ 11,411.95	\$ 1,727.86	\$ 7,843.93
Lockers	\$ 12,550.39	\$ 471.00	\$ 1,222.32	\$ 10,284.12	\$ 1,514.95
Lost or Damaged Bks.	\$ 3,282.36	\$ 2,148.28	\$ 195.00	\$ 3,000.00	\$ 2,235.64
Counseling/Transcri	\$ 699.00	\$ 191.10	\$ 648.30	\$ -	\$ 241.80
Social Studies Club	\$ 106.00	\$ 757.50	\$ 650.00	\$ (179.50)	\$ 393.00
FCA	\$ 35.00	\$ -	\$ -	\$ -	\$ 35.00
Foreign Language	\$ 106.25	\$ -	\$ 73.46	\$ -	\$ 32.79
FBLA	\$ 104.16	\$ 2,154.08	\$ 1,493.90	\$ -	\$ 764.34
Beta Club	\$ 2,506.86	\$ 11,775.97	\$ 13,680.21	\$ 396.12	\$ 206.50
Spanish Club	\$ -	\$ -	\$ -	\$ -	\$ -
Partners Club	\$ 1,445.76	\$ 3,289.64	\$ 4,341.17	\$ (843.24)	\$ 1,237.47
Academic Club	\$ -	\$ 2,169.00	\$ 2,022.04	\$ 25.00	\$ 121.96
National Honor Soc	\$ 2,264.01	\$ 865.00	\$ 621.86	\$ 347.26	\$ 2,159.89
VICA Club	\$ 346.39	\$ -	\$ -	\$ -	\$ 346.39
RVI	\$ -	\$ -	\$ -	\$ -	\$ -
Teach against	\$ 10.00	\$ -	\$ -	\$ -	\$ 10.00
DCT	\$ 417.35	\$ 195.00	\$ 644.75	\$ (70.00)	\$ 37.60
Drama Club	\$ 315.51	\$ -	\$ -	\$ -	\$ 315.51
Health Occupation	\$ 1,408.25	\$ 4,999.17	\$ 5,323.17	\$ -	\$ 1,084.25
Science Club	\$ 2,765.14	\$ 1,236.90	\$ 325.00	\$ -	\$ 3,677.04
German Nat. Honor S	\$ 122.34	\$ -	\$ -	\$ 75.00	\$ 47.34
French Club	\$ 9.05	\$ 304.00	\$ 302.15	\$ 0.00	\$ 10.90
FFA	\$ 176.48	\$ 930.00	\$ 825.42	\$ -	\$ 281.06
Spanish Nat. Honor	\$ 304.41	\$ 2,314.00	\$ 1,868.98	\$ 706.26	\$ 43.17
Science Nat. Honor	\$ 390.12	\$ 474.90	\$ 305.94	\$ 178.00	\$ 381.08
Dance Step	\$ 0.23	\$ -	\$ -	\$ -	\$ 0.23
Viedo Club	\$ 129.37	\$ -	\$ 56.97	\$ -	\$ 72.40
Lady's Club	\$ 1,168.24	\$ -	\$ 73.04	\$ -	\$ 1,095.20
Total	\$ 133,486.07	\$ 363,842.74	\$ 405,966.01	\$ 3,300.76	\$ 88,062.04

AUDIT FINDINGS AND COMMENTS

WOODLAND HIGH SCHOOL

The financial records were in good condition and fairly represent the financial position of the school.

Policies and procedures of the school system are being followed in receiving, disbursing and approving accounting transactions.

It was noted that the schools cash balance from July 2012 to July 2014 has decreased significantly from \$142,715.25 to \$88,062.04. This is a result of the school providing more of the operating cost and assisting with extra curricular activities.