

Grant Parish School Board

Independent Accountants' Report on Applying Agreed Upon Procedures

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Release Date 6-22-05

ROZIER, HARRINGTON & MCKAY

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INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

June 2, 2005

Grant Parish School Board
Colfax, Louisiana

We have performed the procedures enumerated below, which were agreed to by Grant Parish School Board. These agreed upon procedures were performed solely to assist the School Board, in evaluating the administration of various school activity funds. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the School Board. 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.

GEORGETOWN HIGH SCHOOL

On May 24, 2005, we visited the campus of Georgetown High School and were provided with school activity fund records by the school's secretary. Agreed upon procedures were performed and findings are presented in the attached Schedule I - A.

MONTGOMERY HIGH SCHOOL

On June 1, 2005, we visited the campus of Montgomery High School and were provided with school activity fund records by the school's secretary. Agreed upon procedures were performed and findings are presented in the attached Schedule II - A.

DRY PRONG JUNIOR HIGH

On June 2, 2005, we visited the campus of Dry Prong Junior High School and were provided with school activity fund records by the school's secretary. Agreed upon procedures were performed and findings are presented in the attached Schedule III - A.

SUMMARY

Based on the findings described in the accompanying schedules, the following matters need attention:

- Georgetown High School needs to record interest earned on its savings account.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

Grant Parish School Board

June 2, 2005

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- As discussed in Schedule II – A, Montgomery High School is reporting a deficit for its general fund that appears to be erroneous. This matter needs further investigation to identify any corrective action that may be necessary. If necessary, our firm can provide assistance with resolving this matter.
- Dry Prong Junior needs to record interest earned on its savings account.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the School Board's financial statements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

Schedule I - A

Agreed-Upon Procedures - Georgetown High School

Bank Reconciliation

We obtained a copy of the bank reconciliation for the month ended April 30, 2005 and applied procedures as enumerated below:

- Determined that the bank reconciliation report was signed by the school's secretary and principal.
- Determined that the bank reconciliation was clerically correct by verifying that calculations are mathematically accurate.
- Verified that the bank balance appearing on the bank reconciliation agrees with the amount appearing on the bank statement.
- Determined that reconciling items were limited to \$154.00 in outstanding checks.
- Compared the savings account balance to a statement provided by the bank and determined that the amount appearing on the bank statement exceeded the amount reported by \$110.42. The difference occurred because interest earned by the savings account has not been recorded and the matter can be corrected by simply recording interest earned during the past 12 months.

Cash on Hand

Based on inquiry of the school secretary and analysis of the account records, there was no cash on hand.

Receipts and Disbursements

We randomly selected certain cash receipts and disbursements. Procedures were applied to the randomly selected items as described below:

- We examined 25 disbursements and determined that information recorded in the accounting records agreed with supporting documentation and cancelled checks. Details related to these test are provided in the accompanying Schedule I - B.
- We examined 25 receipts and examined documentation to determine that the receipts were properly presented in the accounting records. Details related to these test are provided in the accompanying Schedule I - C.

Schedule I - B

Disbursement Testing - Georgetown High School

Check No.	Payee	Amount	Agrees With Supporting Documents	Agrees With Cancelled Check	Note
13360	Lasalle Florist	58.34	X	X	Flowers from Faculty Fund
13365	School Aids	42.57	X	X	Preschool Materials
13381	Oriental Trading	31.90	X	X	Flag display case
13386	Ashley Lawrence	15.00	X	X	Refund
13438	Doug Washington	56.00	X	X	Officiating Fees
13444	Earl Self	40.00	X	X	Security
13450	Oriental Trading	53.99	X	X	Halloween Supplies
13485	Town & Country	14.99	X	X	Ag Supplies
13488	Grant Parish	93.00	X	X	Transportation - Fieldtrips
13508	Jeremy Cedars	62.00	X	X	Officiating Fees
13510	Jeremy Cedars	62.00	X	X	Officiating Fees
13532	ABC School Supply	431.25	X	X	Playground Equipment
13571	Lasalle Florist	139.92	X	X	Tournament Court
13587	NAPA	68.15	X	X	Auto Parts
13606	Buddy Holston	58.00	X	X	Officiating Fees
13613	Charles Hurks	-			Void - Properly Defaced
13622	Carolyn Oliver	10.72	X	X	Snacks
13639	Johnny Dollar	66.00	X	X	Officiating Fees
13642	Rickey Lowe	64.00	X	X	Officiating Fees
13646	School Aids	99.98	X	X	Supplies
13670	Jerome Thomas	79.00	X	X	Officiating Fees
13671	Acey Ardoin	89.00	X	X	Officiating Fees
13675	Natinal Beta	178.00	X	X	Convention Registration
13688	Fuelman	31.85	X	X	Fuel
13737	US Post Office	37.00	X	X	Postage
13755	Jan Jones	18.89	X	X	Light Bulbs

Schedule I - C

Receipts Testing - Georgetown High School

Receipt No.	Received From	Amount	Agrees with Supporting Documents	Note
1931	Teresa Sauce	170.00	X	Agrees with receipts issued for Softball fees
1933	Beverly Ulmer	90.00	X	Agrees with receipts issued for room fees
1937	Charlene Anderson	75.00	X	Agrees with receipts issued for room fees
1948	Carolyn Oliver	205.00	X	Collections from door - Jr. Beta dance
1958	Jackie Franks	45.00	X	Agrees with receipts issued for room fees
1960	Cari Harrison	30.00	X	Agrees with receipt for year book order
1965	Cari Harrison	20.00	X	Agrees with receipts issued for lab fees
1982	Shearer Hollis	20.00	X	Agrees with receipt issued student
1984	Joe Bates	615.00	X	Agrees with receipts issued by ag dept
2000	LouAnn Edwards	30.00	X	Agrees with receipts issued
2002	Jackie Franks	160.00	X	Agrees with receipts for gold cards
2028	Cari Harrison	62.00	X	Agrees with receipt for cheerleading fund raiser
2042	Nancy Middleton	300.00	X	Agrees with receipts issued for room fees
2045	LouAnn Edwards	13.00	X	Agrees with receipt for beta dues
2053	Melva Bates	30.00	X	Agrees with receipts for FBLA dues
2069	Jan Jones	1,068.00	X	Agrees with receipts for cookie dough fund raiser
2070	Beverly Ulmer	56.00	X	Agrees with receipts for field trip
2099	Nancy Middleton	93.00	X	Agrees with receipts plus \$3 for candy sales
2102	Nancy Middleton	507.00	X	Proceeds from Beta Fundraiser
2120	Joe Bates	60.00	X	Agrees with receipts for FFA dues
2126	The Rapides Foundation	1,950.00	X	Fund for AED purchase
2153	Pat Morgan	624.00	X	Basketball Receipts
2163	Traci Norwood	80.00	X	Donations
2192	Shearer Hollis	56.00	X	Agrees with receipts for mathathon
2195	LDV	186.71	X	Vending commission

Schedule II - A

Agreed-Upon Procedures - Montgomery High School

Bank Reconciliation

We obtained a copy of the bank reconciliation for the month ended April 30, 2005 and applied procedures as enumerated below:

- Determined that the bank reconciliation report was signed by the school's secretary and principal.
- Determined that the bank reconciliation was clerically correct by verifying that calculations are mathematically accurate.
- Verified that the bank balance appearing on the bank reconciliation agrees with the amount appearing on the bank statement.
- Determined that reconciling items were limited to \$5,859.43 in outstanding checks. A list of outstanding checks is provided in the accompanying Schedule II - B.

Cash on Hand

Based on inquiry of the school secretary and analysis of the account records, there was no cash on hand.

Receipts and Disbursements

We randomly selected certain cash receipts and disbursements. Procedures were applied to the randomly selected items as described below:

- We examined 25 disbursements and determined that information recorded in the accounting records agreed with supporting documentation and cancelled checks. Details related to these test are provided in the accompanying Schedule II - C.
- We examined 25 receipts and examined documentation to determine that the receipts were properly presented in the accounting records. Details related to these test are provided in the accompanying Schedule II - D.

Other Matters

The year to date general ledger for month of April indicates that the school's general fund has a deficit of \$15,207.83. Based on discussions with the secretary and principal, the deficit first appeared in January, 2004, when an attempt was made to record a transfer of funds for the savings to the checking account. According to management, despite repeated efforts and discussions with the software vender, they were unable to resolve the matter. The efforts that they described including requesting assistance from the former business manager, Ms. Austin. In response to there request they were told that assistance would be provided when time was available.

In our discussions with Ms. Austin during the most recent audit, she did confirm that Montgomery High School had requested some assistance with the school activity fund. She also indicated that she intend to provide the assistance as soon as her schedule would permit a trip to Montgomery.

Schedule II - B
Outstanding Checks - April 30, 2005
Montgomery High School

05/05/2005

MONTGOMERY HIGH SCHOOL

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Thru Date: 04/29/2005

List of Outstanding Checks

Check No	Date	Total Amt	Payee	Source File	GI Account
13510	05/27/2004	36.46	JOHNNIE SHAW	Checks	992 CHECK ACCOUNT
14013	03/01/2005	30.00	GRANT PARISH 4-H	Checks	992 CHECK ACCOUNT
14042	03/11/2005	49.50	Michael Simpson	Checks	992 CHECK ACCOUNT
14077	03/24/2005	70.00	Bryan Morrow	Checks	992 CHECK ACCOUNT
14093	04/04/2005	47.50	LANCE SANDERS	Checks	992 CHECK ACCOUNT
14132	04/15/2005	61.00	PHILLIP TASSIN	Checks	992 CHECK ACCOUNT
14146	04/20/2005	216.27	Comfort Suites	Checks	992 CHECK ACCOUNT
14151	04/26/2005	131.24	NORTHWOOD HIGH SCHOOL	Checks	992 CHECK ACCOUNT
14152	04/26/2005	131.24	MENARD HIGH SCHOOL	Checks	992 CHECK ACCOUNT
14153	04/26/2005	131.24	Alexandria Country Day	Checks	992 CHECK ACCOUNT
14154	04/26/2005	131.24	Buckeye High School	Checks	992 CHECK ACCOUNT
14155	04/26/2005	131.24	Dry Prong Jr. High	Checks	992 CHECK ACCOUNT
14156	04/26/2005	2194.23	GRADUATE SALES	Checks	992 CHECK ACCOUNT
14157	04/26/2005	113.90	Bea's	Checks	992 CHECK ACCOUNT
14161	04/28/2005	40.00	Terry Smiley	Checks	992 CHECK ACCOUNT
14162	04/28/2005	21.12	RED BALL OXYGEN	Checks	992 CHECK ACCOUNT
14163	04/28/2005	52.37	SAW'S CLUB	Checks	992 CHECK ACCOUNT
14164	04/28/2005	146.88	LOUISIANA COCA-COLA BOTTL	Checks	992 CHECK ACCOUNT
14165	04/28/2005	1998.00	Walsworth Publishing Comp	Checks	992 CHECK ACCOUNT
14166	04/28/2005	126.00	STUDENT INSURANCE DMSIO	Checks	992 CHECK ACCOUNT
Totals ->		\$5859.43			

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Schedule II - C

Disbursement Testing - Montgomery High School

Check No.	Payee	Amount	Agrees With		Note
			Supporting Documents	Cancelled Check	
13581	Red Ball Oxygen	1.26	X	X	Cylinder Rental
13656	Mo Adams	25.00	X	X	Official
13694	Vicking Office Products	87.92	X	X	Envelopes
13702	Dannie Adams	27.00	X	X	Clock Operator
13711	John Rollins	48.00	X	X	Security
13741	Alexandria Basketball Official	160.00	X	X	Association Fee
13793	Frank White	65.00	X	X	Jr. High Fee
13819	Jimmy Patterson	100.00	X	X	Supplies
13856	David Powers	54.00	X	X	Official
13875	David Powers	80.00	X	X	Official
13896	McManus Conoco	134.70	X	X	Gas
13937	Red Ball Oxygen	465.09	X	X	Supplies
13968	Green Sports	1,100.40	X	X	Equipment
13983	Tioga High School	25.00	X	X	Jamboree
14038	Jimmy Patterson	236.34	X	X	Supplies
14042	Michael Simpson	49.50	X	1	Umpire
14044	Jackson's Bayou Boys	360.00	X	X	Jackets
14048	Albert Moreau	44.00	X	X	Official
14054	St. Mary's School	35.00	X	X	Tournament Fee
14057	Leonard Wilson	50.00	X	X	Umpire
14076	Val Brown	60.00	X	X	Umpire
14090	Western Athletic Supply	149.95	X	X	Bat
14097	Buddy Bethard	45.00	X	X	Umpire
14121	McManus Conoco	187.50	X	X	Gas
14155	Dry Prong Jr. High	131.24	X	1	Gate Refund

1 - The check has not cleared the bank and it appears on the list of outstanding checks prepared in connection with the 4/05 bank reconciliation.

Schedule II - D

Receipt Testing - Montgomery High School

Receipt No.	Received From	Date	Amount	Agrees With Receipt Book
2	Various	8/2/04	579.51	579.51
17	Various	8/27/04	2,441.00	2,441.00
36	Various	10/15/04	649.00	649.00
41	Various	10/22/04	1,012.00	1,012.00
56	Various	11/16/04	301.00	301.00
59	Various	11/19/04	55.40	55.40
61	Various	11/30/04	592.00	592.00
64	Various	12/03/04	491.00	491.00
66	Various	12/13/04	2,954.40	2,954.40
78	Various	1/18/05	1,187.76	1,187.76
80	Various	1/21/05	760.50	760.50
81	Various	1/25/05	480.00	480.00
85	Various	2/1/05	112.00	112.00
89	Various	2/11/05	591.18	591.18
94	Various	2/22/05	1,419.04	1,419.04
102	Various	3/11/05	422.00	422.00
103	Various	3/14/05	150.60	150.60
104	Various	3/15/05	205.50	205.50
109	Various	3/23/05	1,371.56	1,371.56
111	Various	4/4/05	1,219.86	1,219.86
112	Various	4/5/05	898.55	898.55
113	Various	4/7/05	825.00	825.00
114	Various	4/8/05	65.00	65.00
116	Various	4/15/05	225.00	225.00
118	Various	4/19/05	519.00	519.00

Note:

Deposits have been made daily and the entire daily deposit was entered as a single receipt with out any information regarding who actually provided the funds. Details regarding the deposits appear in a prenumberd manual receipt book maintained by the Jannell Brumley.

Schedule III – A

Agreed-Upon Procedures – Dry Prong Junior High

Bank Reconciliation

We obtained a copy of the bank reconciliation for the month ended April 30, 2005 and applied procedures as enumerated below:

- Determined that the bank reconciliation report was signed by the school's secretary and principal.
- Determined that the bank reconciliation was clerically correct by verifying that calculations are mathematically accurate.
- Verified that the bank balance appearing on the bank reconciliation agrees with the amount appearing on the bank statement.
- Determined that reconciling items were limited to \$6,320.09 in outstanding checks. A list of outstanding checks is provided in the accompanying Schedule III – B.
- Compared the savings account balance to a statement provided by the bank for the quarter ended March 31, 2005 and determined that the amount appearing on the bank statement exceeded the amount reported by \$104.77. The difference occurred because interest earned by the savings account has not been recorded and the matter can be corrected by simply recording interest earned during recent months.

Cash on Hand

Based on inquiry of the school secretary and analysis of the account records, there was no cash on hand.

Receipts and Disbursements

We randomly selected certain cash receipts and disbursements. Procedures were applied to the randomly selected items as described below:

- We examined 25 disbursements and determined that information recorded in the accounting records agreed with supporting documentation and cancelled checks. Details related to these test are provided in the accompanying Schedule III - C.
- We examined 25 receipts and examined documentation to determine that the receipts were properly presented in the accounting records. Details related to these test are provided in the accompanying Schedule III - D.

Schedule III - B

Outstanding Checks - April 30, 2005

Dry Prong Junior High

6/02/2005

Dry Prong Junior High

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thru Date: 04/30/2005

List of Outstanding Checks

Check No	Date	Total Amt	Payee	Source File	GL Account
5321	03/05/1997	40.00	NAKATOSH SNACK SALES	Checks	992 CHECK ACCOUNT
5684	12/10/1997	6.40	NAKATOSH SNACK SALES	Checks	992 CHECK ACCOUNT
5743	02/09/1998	2.00	NAKATOSH SNACK SALES	Checks	992 CHECK ACCOUNT
6419	10/22/1999	107.91	William K. Bradford	Checks	992 CHECK ACCOUNT
6456	11/17/1999	11.00	SHEILA PATRICK	Checks	992 CHECK ACCOUNT
6568	03/16/2000	18.00	NATIONAL JR. BETA CLUB	Checks	992 CHECK ACCOUNT
6630	05/08/2000	75.00	Mrs. Alfred Vahlkamp	Checks	992 CHECK ACCOUNT
6644	05/10/2000	15.00	Tina Butterfield	Checks	992 CHECK ACCOUNT
6672	05/25/2000	15.00	Angela Goudeau	Checks	992 CHECK ACCOUNT
6690	05/26/2000	168.58	NW Textbook Depository	Checks	992 CHECK ACCOUNT
6727	06/19/2000	75.00	GRANT PARISH SCHOOL	Checks	992 CHECK ACCOUNT
6820	10/20/2000	100.00	DONNA GOFF	Checks	992 CHECK ACCOUNT
6849	11/27/2000	37.50	BOBBY DAENEN	Checks	992 CHECK ACCOUNT
6914	02/09/2001	25.00	Gary Langston	Checks	992 CHECK ACCOUNT
6971	04/02/2001	56.72	ONE STOP GROCERY	Checks	992 CHECK ACCOUNT
6972	04/02/2001	599.60	CENLA SPORTS, INC.	Checks	992 CHECK ACCOUNT
7019	05/07/2001	150.00	Student Insurance	Checks	992 CHECK ACCOUNT
7055	06/15/2001	50.00	GRANT PARISH SCHOOL	Checks	992 CHECK ACCOUNT
7080	06/22/2001	136.35	PEPPER MUSUC COMPANY	Checks	992 CHECK ACCOUNT
7145	10/02/2001	150.00	BUCKEYE HIGH SCHOOL	Checks	992 CHECK ACCOUNT
7318	02/21/2002	57.00	LITTLE CAESAR'S PIZZA	Checks	992 CHECK ACCOUNT
7364	03/06/2002	45.00	Bryan Morrow	Checks	992 CHECK ACCOUNT
7404	04/15/2002	18.00	NATIONAL JR. BETA CLUB	Checks	992 CHECK ACCOUNT
7423	04/22/2002	40.00	Christus St. Frances	Checks	992 CHECK ACCOUNT
7474	05/20/2002	165.00	Blockbuster Awards	Checks	992 CHECK ACCOUNT
7491	05/30/2002	64.98	Bentley Hardware	Checks	992 CHECK ACCOUNT
7578	09/09/2002	45.00	James Preuett	Checks	992 CHECK ACCOUNT
7591	09/13/2002	102.40	ETHEL'S GROCERY	Checks	992 CHECK ACCOUNT
7600	09/13/2002	26.81	DAIRY MAIDE	Checks	992 CHECK ACCOUNT
7612	09/26/2002	43.00	Sam Forester	Checks	992 CHECK ACCOUNT
7667	11/20/2002	0.00	Fontenot's Pest	Checks	992 CHECK ACCOUNT
7697	12/16/2002	309.03	PEPPER MUSUC COMPANY	Checks	992 CHECK ACCOUNT
7707	12/16/2002	75.00	Robert White	Checks	992 CHECK ACCOUNT
7764	02/04/2003	250.00	GRANT HIGH SCHOOL	Checks	992 CHECK ACCOUNT
7772	02/06/2003	0.00	Void Check	Checks	992 CHECK ACCOUNT
7773	02/06/2003	0.00	voided check	Checks	992 CHECK ACCOUNT
7803	03/07/2003	102.83	Saddleback Ed. Inc.	Checks	992 CHECK ACCOUNT
7819	03/17/2003	45.00	Lewis Vanhoof	Checks	992 CHECK ACCOUNT
7820	03/17/2003	45.00	Grady Norwood	Checks	992 CHECK ACCOUNT
7821	03/17/2003	45.00	Mo Adams	Checks	992 CHECK ACCOUNT
7822	03/17/2003	45.00	Ken Beach	Checks	992 CHECK ACCOUNT
7823	03/17/2003	45.00	PHILLIP TASSIN	Checks	992 CHECK ACCOUNT
7824	03/17/2003	45.00	David Herring	Checks	992 CHECK ACCOUNT
7860	04/10/2003	20.00	BUCKEYE HIGH SCHOOL	Checks	992 CHECK ACCOUNT
7871	04/17/2003	0.00	Scholastic Book Fairs	Checks	992 CHECK ACCOUNT

Continued

Schedule III - B
Outstanding Checks - April 30, 2005
Dry Prong Junior High

5/02/2005

Dry Prong Junior High

Page: 2

thru Date: 04/30/2005

List of Outstanding Checks

Check No	Date	Total Amt	Payee	Source File	GL Account
7979	08/25/2003	98.80	Educational Resources	Checks	992 CHECK ACCOUNT
7986	08/25/2003	82.52	MARY DEAN	Checks	992 CHECK ACCOUNT
7999	08/26/2003	44.98	BEN H. LAGRONE	Checks	992 CHECK ACCOUNT
8112	10/27/2003	77.34	PEPPER MUSC COMPANY	Checks	992 CHECK ACCOUNT
8156	11/21/2003	0.00	Angela Dickerson	Checks	992 CHECK ACCOUNT
8202	12/15/2003	54.00	Jeremy Cedars	Checks	992 CHECK ACCOUNT
8316	03/12/2004	23.00	District 7 Student	Checks	992 CHECK ACCOUNT
8409	05/10/2004	108.75	Southeastern Risk	Checks	992 CHECK ACCOUNT
8410	05/10/2004	41.25	Southeastern Risk	Checks	992 CHECK ACCOUNT
8417	05/17/2004	90.00	Super Bouncer Inc	Checks	992 CHECK ACCOUNT
8429	05/17/2004	15.00	Chelsey Dobernig	Checks	992 CHECK ACCOUNT
8489	08/25/2004	103.99	PEPPER MUSC COMPANY	Checks	992 CHECK ACCOUNT
8522	09/08/2004	300.66	Just For Kids Dance	Checks	992 CHECK ACCOUNT
8598	10/28/2004	65.00	Ray Murry	Checks	992 CHECK ACCOUNT
8655	01/10/2005	38.00	Charles Harford	Checks	992 CHECK ACCOUNT
8732	02/18/2005	115.50	District II Vocal	Checks	992 CHECK ACCOUNT
8773	04/13/2005	354.79	BudgeText	Checks	992 CHECK ACCOUNT
8774	04/13/2005	85.00	W. E. Freeman	Checks	992 CHECK ACCOUNT
8782	04/13/2005	276.00	Sav On Office Supplies	Checks	992 CHECK ACCOUNT
8783	04/13/2005	257.60	Cheer Zone	Checks	992 CHECK ACCOUNT
8794	04/13/2005	300.00	Winnfield Band	Checks	992 CHECK ACCOUNT
8805	04/26/2005	201.60	SCREEN PRINT WEARHOUSE	Checks	992 CHECK ACCOUNT
8806	04/26/2005	59.97	DANA BRUNSON	Checks	992 CHECK ACCOUNT
8807	04/27/2005	53.23	Heather Morris	Checks	992 CHECK ACCOUNT
Totals ->		\$6320.09			

Concluded

Schedule III - C

Disbursement Testing - Dry Prong Junior High

Check No.	Payee	Amount	Agrees With Supporting Documents	Agrees With Cancelled Check	Department
8485	Ernest Bott	100.00	X	X	Band
8496	Alexandria Business Machines	725.00	X	X	Student Fees
8502	Bell South	54.26	X	X	General
8517	Quiznos	94.98	X	X	Faculty Club
8535	Mike Lawrence	25.00	X	X	Athletics
8542	Donna Goff	100.93	X	X	Various
8545	Shelia Patrick	29.61	X	X	Faculty Club
8547	Mo Adams	25.00	X	X	Athletics
8565	Bell South	122.33	X	X	Band
8573	Sav On Office	31.94	X	X	Student Fees
8580	Void Properly Defaced				
8590	Ernest Bott	48.38	X	X	Band
8615	Sav On Office	31.94	X	X	Student Fees
8636	Void Properly Defaced				
8637	Void Properly Defaced				
8650	Void Properly Defaced				
8662	Red River Music	120.76	X	X	Band
8697	Always Yours	143.00	X	X	Aristocrats / Bodacious Bobcats
8706	Jodie White	95.00	X	X	Athletics
8712	Always Yours	65.00	X	X	Faculty Club
8736	Tioga Warriors	182.00	X	X	Baseball
8744	Cenla Sports	3,704.05	X	X	Baseball
8747	Jean Smith	40.17	X	X	Teacher's Supplies
8752	Rebecca Retos	99.24	X	X	Teacher's Supplies
8775	Viking Office	71.44	X	X	Faculty Club
8778	DPJH PTO	150.00	X	X	Various
8779	Bell South	83.69	X	X	Band
8783	Cheer Zone	257.60	X	1	Pep Squad
8787	Red River Music	105.00	X	X	Band

1 - Has not cleared bank but properly listed as an outstanding check.

Schedule III - D

Receipt Testing - Dry Prong Junior High

Receipt No.	Date	Received From	Amount	Properly Posted on		Note
				GIL Report		
4562	7/13/04	Derene Lacour	3,704.12	X		Danceline
4571	8/13	Shirley Stickell	15.00	X		Boys P.E.
4576	8/13	Angela Dickerson	75.00	X		Student Fees / Boys P.E.
4579	8/13	Rodney McManus	60.00	X		Student Fees
4603	8/16	Gary Langston	1,460.00	X		Athletics
4618	8/16	Angela Kirtland	172.00	X		Honor Choir
4643	8/17	Donna Bergeron	40.00	X		Student Fees
4702	8/30	Jason Woodard	20.00	X		Student Fees
4731	8/30	James Preuett	460.00	X		Student Fees
4748	8/30	Derene Lacour	400.00	X		Student Fees
4753	8/30	Gary Langston	192.00	X		Boys P.E.
4758	8/31	Earnest Bott	164.00	X		Band
4759	9/02	Tonya Normand	20.00	X		Student Fees
4815	9/14	Target	26.79	X		Faculty Club
4824	9/16	Dana Brunson	98.00	X		Bodacious
4848	10/03	Tracy Riscili	28.00	X		Safari Cats
4889	11/03	Rodney McManus	15.00	X		Safari Cats
4933	12/06	Ann Parmentier	42.00	X		Beta
4934	12/06	Ann Parmentier	290.50	X		Beta
5003	2/21/05	Peggy Qualls	11.25	X		Library Books
5010	2/21	Rebecca Retos	31.37	X		Safari Cats
5020	2/28	Colfax Banking Co	29.78	X		Interest Earned
5031	3/18	Jean Smith	230.00	X		Annuals
5035	4/05	Karen Hyde	288.30	X		Student Council - Dance Proceeds
5047	4/12	Jean Smith	40.00	X		Annuals