

INTERNAL AUDIT

Devine Middle School PTO

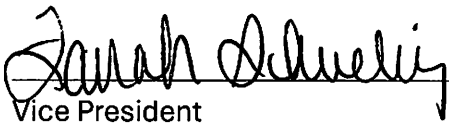
August 1, 2025 – July 31, 2026

Attached Report Approved by the Audit Committee:



President

Date: 8/10/26



Vice President

Date: 8/10/26



Treasurer

Date: 8/10/26

DMS PTO Fund Balances
For the 2025-2026 School Year
Treasurer: James McElwee

	July '25	Transfers In from Previous Year	Transfers Out to Next Year	Beginning Balance for 2025-2026	August	September	October	November	December	January	February	March	April	May	June	July
6th Grade	1,230.85		(1,230.85)	-	-	500.00	500.00	500.00	500.00	500.00	500.00	500.00	736.81	940.06	940.06	940.06
7th Grade	1,642.48	1,230.85	(1,642.48)	1,230.85	1,230.85	1,230.85	1,230.85	1,230.85	1,230.85	1,230.85	1,230.85	1,230.85	1,467.66	1,670.91	1,670.91	1,670.91
8th Grade	653.85	1,642.48	(653.85)	1,642.48	1,642.48	1,642.48	1,642.48	1,642.48	1,642.48	1,642.48	1,642.48	1,642.48	673.29	876.54	876.54	500.00
General Fund	2,130.28	153.85	-	2,284.13	2,284.13	2,284.13	2,075.94	2,075.94	3,790.94	3,023.17	3,023.17	3,023.17	3,390.49	1,914.26	1,914.26	1,914.26
Total Fund Balances	5,657.46			5,157.46	5,157.46	5,657.46	5,449.27	5,449.27	7,164.27	6,396.50	6,396.50	6,396.50	6,268.25	5,401.77	5,401.77	5,025.23
Outstanding Checks	-			500.00	500.00	-	-	-	-	767.77	-	-	-	-	-	-
(Deposits in Transit)	-			-	-	(500.00)	-	-	-	-	-	-	-	-	-	-
Bank Balance	5,657.46			5,657.46	5,657.46	5,157.46	5,449.27	5,449.27	7,164.27	7,164.27	6,396.50	6,396.50	6,268.25	5,401.77	5,401.77	5,025.23
Balance as of:	7/31/2025				8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	7/31/2026
Income:																
6th Grade					-	500.00	-	-	-	-	-	-	236.81	203.25	-	-
7th Grade					-	-	-	-	-	-	-	-	236.81	203.25	-	-
8th Grade					-	-	-	-	-	-	-	-	236.81	203.25	-	-
General Fund					-	-	-	-	1,715.00	-	-	-	1,577.75	-	-	-
TOTAL					-	500.00	-	-	1,715.00	-	-	-	2,288.18	609.75	-	-
Expenses:																
6th Grade					-	-	-	-	-	-	-	-	-	-	-	-
7th Grade					-	-	-	-	-	-	-	-	-	-	-	-
8th Grade					-	-	-	-	-	-	-	-	(1,206.00)	-	-	(376.54)
General Fund					-	-	(208.19)	-	-	(767.77)	-	-	(1,210.43)	(1,476.23)	-	-
TOTAL					-	-	(208.19)	-	-	(767.77)	-	-	(2,416.43)	(1,476.23)	-	(376.54)
Net Income by Month					-	500.00	(208.19)	-	1,715.00	(767.77)	-	-	(128.25)	(866.48)	-	(376.54)