



Accounting Service

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September 9, 2013

Board of Directors
Royal Oak Middle School PTSA
709 N. Washington Ave
Royal Oak, MI 48067

Re: Audit Opinion

SCOPE

I have examined the balance sheet and related financial statements of Royal Oak Middle School PTSA for the period ending June 30, 2013. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures, as I considered necessary in the circumstances.

OPINION

In my opinion, the financial statements referred to above do present fairly the financial position of Royal Oak Middle School PTSA as of June 30, 2013, and the results of its operations and changes in financial position for the period then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Respectfully Submitted

A handwritten signature in cursive script that reads "Mark G. Benner".

Mark G. Benner, CMA, EA

Please visit us at www.mmaccounting.net

Audit Report Form
2012-2013 Fiscal Year
Royal Oak Middle School PTSA ID# 411021
Royal Oak Council
Royal Oak School District

Cash balance on hand @ June 30, 2012 (last audit - August 4, 2012)	\$ 6,116.90	
Add receipts (from July 1, 2012 - June 30, 2013)	\$ 11,655.99	
Total cash available		\$ 17,772.89
Subtract disbursements (from July 1, 2012 - June 30, 2013)		\$ (13,687.80)
Cash balance on hand @ fiscal year ended June 30, 2013		\$ 4,085.09

Bank statement checking account balance as of June 30, 2013	\$ 1,477.04	
Add deposits in transit	\$ -	
Outstanding checks (check # and amount):		
#1355 \$ (33.87)		
#1362 \$ (60.87)		
#1355 \$ (56.91)		
Subtract outstanding checks total	\$ (151.65)	
Balance in checking account as of June 30, 2013		\$ 1,325.39
Add bank statement savings account balance as of June 30, 2013		\$ 2,759.70
Cash balance in bank accounts as of June 30, 2013		\$ 4,085.09

I/We have examined the books of the Royal Oak Middle School PTSA and find them to be (choose one):

- correct
- incomplete

- substantially correct with the following adjustments:

Date audit completed: September 9, 2013

Auditor(s) signature(s): M. [Signature]