



# Yearbook Analysis

## June 30, 20 \_\_\_\_\_

MCPS Form 281-25  
April 2019

Internal Audit Unit  
MONTGOMERY COUNTY PUBLIC SCHOOLS (MCPS)  
850 Hungerford Drive, Rockville, Maryland 20850

Name and title of person completing this form \_\_\_\_\_

Date form completed \_\_\_\_/\_\_\_\_/\_\_\_\_

School \_\_\_\_\_

### ANALYSIS OF THE NUMBER OF YEARBOOKS

_____	Number delivered to school by Yearbook Company
_____	Number of overrun school returned to Yearbook Company
_____	Number available for sale <b>(A)</b>
_____	Number sold by Yearbook Company
_____	Number sold by school (sponsor must maintain sale and collection of funds records)
_____	Number sold <b>(B)</b>
_____	Number given away at no cost (sponsor must maintain a list of names to whom yearbooks were given) <b>(C)</b>
_____	Number of unsold Yearbook <b>(A - B - C)</b>
_____	Number of Yearbooks left in inventory (counted by sponsor)
_____	Number of Yearbooks unaccounted for*
_____	*Explanation of unaccounted Yearbooks (Further research/investigation may be required.)

### ANALYSIS OF YEARBOOK SALES

_____	Sold by Yearbook Company (from Yearbook Company Online Sales Report)
_____	Sales Tax—Yearbook Company
_____	Sold by School (from SFO Account History Report)
_____	<b>TOTAL RECEIPTS</b>
_____	Advertising sales from vendor and school
_____	<b>TOTAL SALES</b>
_____	Cost of Yearbooks from final invoice ( <i>Total cost including shipping charges NOT total payments made by school</i> )
_____	Sales Tax—Yearbook Company
_____	Sales Tax—School
_____	<b>TOTAL COST</b>
_____	<b>PROFIT/(LOSS)</b>

### RECONCILIATION OF YEARBOOK SALES AT SCHOOL(\$):

_____	School sales per sponsor record
_____	School sales per SFO Account History Report
_____	<b>VARIANCE</b>