

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Communication with Those Charged with Governance

To the County of Prince William School Board County of Prince William, Virginia

We have audited the cash basis financial statement of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Prince William, Virginia School Activity Funds are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by County of Prince William, Virginia School Activity Funds during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Our procedures disclosed no misstatements that required correction by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 12, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County of Prince William, Virginia School Activity Funds’ financial statement or a determination of the type of auditors’ opinion that may be expressed on the statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County of Prince William, Virginia School Activity Funds’ auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the detailed individual school statements of cash receipts, disbursements, and balances, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Restriction on Use

This information is intended solely for the use of the School Board and management of County of Prince William, Virginia School Activity Funds and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Staunton, Virginia
September 12, 2014

COUNTY OF PRINCE WILLIAM, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2014

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ FREDERICKSBURG □ STAUNTON □ BLACKSBURG



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Prince William County School Board
County of Prince William, Virginia

Report on the Financial Statements

We have audited the accompanying summary statement of cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2014, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2014 on our consideration of County of Prince William, Virginia School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Prince William, Virginia School Activity Funds' internal control over financial reporting and compliance.

Robinson, Farnum, Cox Associates

Staunton, Virginia
September 12, 2014

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Prince William County School Board
County of Prince William, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the accompanying summary statement of cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2014, and the related notes to the financial statement and have issued our report thereon dated September 12, 2014, which included a paragraph emphasizing that the financial statement is prepared on the cash basis, which is another comprehensive basis of accounting.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered County of Prince William, Virginia School Activity Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of County of Prince William, Virginia School Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of County of Prince William, Virginia School Activity Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Prince William, Virginia School Activity Funds' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Staunton, Virginia
September 12, 2014

- Financial Statement -

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Schools
Year Ended June 30, 2014

Name of School	Cash Balance July 1, 2013	Receipts	Disburse- ments	Cash Balance June 30, 2014
Alvey Elementary School	\$ 34,154.99	\$ 157,849.06	\$ 163,135.05	\$ 28,869.00
Antietam Elementary School	16,940.00	58,767.13	60,927.67	14,779.46
Ashland Elementary School	8,007.73	90,998.99	83,745.10	15,261.62
Battlefield High School	338,535.61	893,095.11	906,159.96	325,470.76
Bel Air Elementary School	15,729.11	38,806.81	33,774.22	20,761.70
Belmont Elementary School	34,289.21	65,653.25	63,240.61	36,701.85
Bennett Elementary School	26,917.49	77,706.31	81,559.91	23,063.89
Louise A. Benton Middle School	119,549.69	361,663.40	349,735.58	131,477.51
Stuart M. Beville Middle School	70,377.22	126,116.69	127,968.07	68,525.84
Brentsville District High School	135,611.26	500,099.70	492,724.92	142,986.04
Bristow Run Elementary School	25,666.04	77,114.67	62,315.04	40,465.67
Buckland Mills Elementary School	102,037.32	87,188.50	84,720.21	104,505.61
Bull Run Middle School	74,169.09	239,218.63	222,696.48	90,691.24
Cedar Point Elementary School	19,500.29	71,433.79	70,828.63	20,105.45
Coles Elementary School	18,583.86	31,105.72	30,249.26	19,440.32
Dale City Elementary School	30,820.27	19,720.03	25,193.61	25,346.69
Dumfries Elementary School	11,641.98	19,305.09	16,437.13	14,509.94
Suella Ellis Elementary School	15,424.79	23,221.27	26,747.88	11,898.18
Enterprise Elementary School	19,076.04	34,305.62	37,740.67	15,640.99
Featherstone Elementary School	9,384.27	36,217.27	39,156.96	6,444.58
Fannie Fitzgerald Elementary School	21,078.31	40,358.68	36,346.93	25,090.06
Forest Park High School	287,799.32	657,313.40	688,870.63	256,242.09
Freedom High School	444,809.39	563,688.06	549,864.25	458,633.20
Gainesville Middle School	155,902.05	296,609.16	292,750.88	159,760.33
Gar-Field High School	178,139.97	590,555.23	584,800.81	183,894.39
Glenkirk Elementary School	36,999.54	103,200.18	115,348.75	24,850.97
Mills E. Godwin Middle School	117,987.97	141,478.98	173,612.45	85,854.50
Governor School	62.36	483.59	485.87	60.08
Graham Park Middle School	35,530.73	143,910.43	128,421.92	51,019.24
Samuel L. Gravely, Jr. Elementary School	48,082.64	113,099.62	94,907.55	66,274.71
Henderson Elementary School	19,192.29	71,582.27	65,703.20	25,071.36
C. D. Hylton High School	812,954.20	829,359.33	752,653.70	889,659.83
Independent Hill School	36,708.77	25,118.68	20,897.71	40,929.74
Kerrydale Elementary School	3,253.91	24,713.09	23,860.79	4,106.21
Kilby Elementary School	5,752.34	14,158.74	14,014.09	5,896.99
Martin Luther King Jr. Elementary School	8,774.16	22,598.49	24,978.62	6,394.03
Lake Ridge Elementary School	104,460.22	41,264.18	44,075.81	101,648.59
Lake Ridge Middle School	175,144.15	169,394.12	165,061.04	179,477.23
Leesylvania Elementary School	8,732.26	66,660.69	66,938.79	8,454.16
Loch Lomond Elementary School	2,025.71	24,906.14	19,461.91	7,469.94
Fred M. Lynn Middle School	51,006.49	92,342.42	96,215.08	47,133.83
Marshall Elementary School	26,317.32	42,645.06	39,995.61	28,966.77
Marstellar Middle School	174,470.01	248,525.93	258,494.50	164,501.44
Marumsc Hills Elementary School	23,090.29	35,942.18	31,980.19	27,052.28
Christa McAuliffe Elementary School	11,748.78	18,610.82	20,813.80	9,545.80
Minnieville Elementary School	9,809.24	53,078.35	51,448.48	11,439.11

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Schools
Year Ended June 30, 2014 (continued)

Name of School	Cash Balance July 1, 2013	Receipts	Disburse- ments	Cash Balance June 30, 2014
Montclair Elementary School	\$ 22,503.39	\$ 47,059.65	\$ 48,783.92	\$ 20,779.12
Mountain View Elementary School	16,686.64	57,000.44	53,573.26	20,113.82
Mullen Elementary School	19,373.25	28,719.02	28,656.35	19,435.92
Neabsco Elementary School	31,992.45	41,803.04	36,333.56	37,461.93
New Directions Alternative School	15,297.00	4,580.72	5,025.00	14,852.72
New Dominion Alternative School	3,111.12	2,020.80	-	5,131.92
Nokesville Elementary School	12,794.81	50,842.00	50,493.09	13,143.72
Occoquan Elementary School	15,664.50	25,563.09	29,911.27	11,316.32
Old Bridge Elementary School	28,278.29	42,701.95	42,568.89	28,411.35
Osborn Park High School	375,569.46	771,457.85	729,684.64	417,342.67
Rosa Parks Elementary School	8,675.38	35,375.15	35,939.80	8,110.73
Parkside Middle School	94,815.40	136,216.01	151,007.80	80,023.61
Patriot High School	140,904.31	696,769.24	676,616.80	161,056.75
John F. Pattie, Sr. Elementary School	53,396.21	54,096.58	51,736.39	55,756.40
Penn Elementary School	14,335.63	53,808.79	58,087.37	10,057.05
Pennington Traditional School	36,167.14	90,236.05	96,719.27	29,683.92
Piney Branch Elementary School	21,429.86	104,271.18	96,278.55	29,422.49
Mary Porter Traditional School	61,952.26	88,959.75	91,660.22	59,251.79
Potomac Middle School	81,712.50	120,210.50	136,707.29	65,215.71
Potomac High School	80,309.05	508,514.98	471,408.39	117,415.64
Potomac View Elementary School	30,013.49	19,729.62	21,121.27	28,621.84
Rippon Middle School	55,681.62	115,148.82	100,866.88	69,963.56
River Oaks Elementary School	16,348.39	40,410.92	37,917.70	18,841.61
Rockledge Elementary School	46,254.27	33,324.82	26,698.04	52,881.05
Ronald Reagan Middle School	33,495.00	200,533.41	176,608.80	57,419.61
Herbert J. Saunders Middle School	84,466.02	207,400.13	201,922.28	89,943.87
Signal Hill Elementary School	20,522.21	59,101.51	51,942.87	27,680.85
Sinclair Elementary School	4,804.21	25,891.87	19,296.02	11,400.06
Springwoods Elementary School	64,024.99	56,932.66	44,503.81	76,453.84
Stonewall Jackson High School	350,062.23	486,598.16	534,626.92	302,033.47
Stonewall Middle School	175,556.67	137,231.31	125,361.91	187,426.07
Sudley Elementary School	43,592.42	22,341.60	18,292.18	47,641.84
Swans Creek Elementary School	17,789.58	50,211.09	47,390.69	20,609.98
Triangle Elementary School	34,155.92	47,123.73	36,864.17	44,415.48
Tyler Elementary School	10,002.04	40,613.43	41,895.44	8,720.03
Vaughan Elementary School	22,876.12	40,370.36	34,077.58	29,168.90
Victory Elementary School	22,801.23	59,395.17	63,036.52	19,159.88
West Gate Elementary School	6,632.86	13,516.95	12,374.22	7,775.59
Westridge Elementary School	18,221.53	38,191.37	37,768.40	18,644.50
Mary Williams Elementary School	53,443.77	84,536.12	69,121.88	68,858.01
T Clay Wood Elementary School	16,129.35	79,473.09	75,025.94	20,576.50
Woodbine Preschool	21,014.81	477.75	834.31	20,658.25
Woodbridge Middle School	174,389.01	149,375.42	146,340.46	177,423.97
Woodbridge High School	376,308.62	779,221.81	731,062.48	424,467.95
Yorkshire Elementary School	42,855.19	32,463.40	39,620.03	35,698.56
Totals	\$ 6,802,658.88	\$ 13,221,006.17	\$ 12,926,822.98	\$ 7,096,842.07

The accompanying notes to financial statement are an integral part of this statement.

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement

June 30, 2014

NOTE 1 - REPORTING ENTITY:

Nature of Activities:

School activity funds include all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, fundraisers, etc., and from any and all activities of the school involving personnel, students, or property.

Significant Accounting Policy:

The accounts and records of the school activity funds are maintained on a cash basis reflecting only cash received and disbursed. Therefore, receivables and payables, inventories, accrued income and expenses, equipment, and depreciation, which are material in amount are not reflected, and these statements do not present the overall financial position or results of operations. Minor additions and replacements of furniture and equipment intended to be paid for out of normally recurring income are included in costs and expenses in lieu of depreciation on the statements of cash receipts, disbursements, and balances.

NOTE 2 - DEPOSITS:

The types of deposits and investments authorized by legal and contractual provisions are:

The Principals at each school in Prince William County, Virginia are required to establish a checking account at a local bank near their respective school for the purpose of administering the transactions of the School Activity Funds. The Principal is authorized to open a savings account, money market account, or a certificate of deposit in the name of the school, if the Principal determines that there are idle funds at the school. The Principal is not authorized to have other types of investments. There were no significant violations of those provisions.

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. Seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the commonwealth of Virginia Treasury Board. Financial institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% to excess deposits. Accordingly, all deposits are considered fully collateralized.

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report on Supplementary Information

To the Prince William County School Board
County of Prince William, Virginia

Our audit was performed for the purpose of forming an opinion on the financial statement. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement.

Robinson, Farmer, Cox Associates

Staunton, Virginia
September 12, 2014

- Supplementary Information -

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ALVEY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 13,644.06	\$ 36,582.61	\$ 46,529.05	\$ 11,708.36	\$ 15,405.98
Fundraisers	1,934.65	52,784.94	39,691.63	(14,571.87)	456.09
School Operating	18,668.17	46,544.81	54,802.06	2,664.56	13,075.48
Clearing	(142.94)	20,119.86	19,872.12	(173.35)	(68.55)
Faculty	51.05	1,816.84	2,240.19	372.30	-
School Total	\$ 34,154.99	\$ 157,849.06	\$ 163,135.05	\$ -	\$ 28,869.00 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>28,869.00</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 6,732.18	\$ 27,863.17	\$ 32,931.33	\$ 5,669.85	\$ 7,333.87
Fundraisers	9,411.29	24,055.47	19,954.06	(6,697.85)	6,814.85
School Operating	570.03	1,610.00	2,719.63	800.00	260.40
Clearing	-	3,127.49	3,155.49	28.00	-
Faculty	226.50	2,111.00	2,167.16	200.00	370.34
School Total	\$ 16,940.00	\$ 58,767.13	\$ 60,927.67	\$ -	\$ 14,779.46 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>14,779.46</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 425.92	\$ 1,200.00	\$ 1,159.35	\$ -	\$ 466.57
Instructional	5,360.74	35,948.90	40,895.29	5,979.74	6,394.09
Fundraisers	8.06	21,879.53	14,957.45	(6,079.74)	850.40
School Operating	1,190.78	80.00	106.68	5,281.24	6,445.34
Clearing	(218.80)	30,420.56	24,808.19	(5,181.24)	212.33
Faculty	1,241.03	1,470.00	1,818.14	-	892.89
School Total	<u>\$ 8,007.73</u>	<u>\$ 90,998.99</u>	<u>\$ 83,745.10</u>	<u>\$ -</u>	<u>\$ 15,261.62</u> *

* Represented by cash on demand with:

SunTrust Bank	
--Checking	<u>\$ 15,261.62</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 35,827.33	\$ 79,668.77	\$ 47,233.90	\$ (34,050.84)	\$ 34,211.36
Instructional	21,196.46	57,280.91	18,054.65	(26,916.17)	33,506.55
Fundraisers	165,155.69	548,114.04	375,991.73	(180,026.35)	157,251.65
School Operating	111,919.56	19,607.97	31,288.48	(6,853.92)	93,385.13
Clearing	(342.00)	185,353.59	432,968.34	252,323.86	4,367.11
Faculty	4,778.57	3,069.83	622.86	(4,476.58)	2,748.96
School Total	\$ 338,535.61	\$ 893,095.11	\$ 906,159.96	\$ -	\$ 325,470.76 *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 101,152.70
--Money Market Savings	224,318.06
Total cash	\$ 325,470.76

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BEL AIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 587.42	\$ 465.50	\$ 465.50	\$ -	\$ 587.42
Instructional	8,302.43	13,144.05	13,926.71	2,913.89	10,433.66
Fundraisers	1,497.18	22,381.74	15,976.60	(3,057.15)	4,845.17
School Operating	4,134.26	40.00	476.39	129.26	3,827.13
Clearing	-	1,603.18	1,617.18	14.00	-
Faculty	1,207.82	1,172.34	1,311.84	-	1,068.32
School Total	\$ <u>15,729.11</u>	\$ <u>38,806.81</u>	\$ <u>33,774.22</u>	\$ <u>-</u>	\$ <u>20,761.70</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,761.70</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2014
Clubs	\$ 348.00	\$ -	\$ -	\$ -	\$ 348.00
Instructional	6,680.11	5,431.05	6,536.30	45.00	5,619.86
Fundraisers	21,360.72	21,821.82	16,334.28	(585.00)	26,263.26
School Operating	5,725.38	14,214.47	16,390.24	-	3,549.61
Clearing	-	23,389.47	23,389.47	-	-
Faculty	175.00	796.44	590.32	540.00	921.12
School Total	\$ 34,289.21	\$ 65,653.25	\$ 63,240.61	\$ -	\$ 36,701.85 *

* Represented by cash on demand with:

Wells Fargo Bank	
--Checking	\$ <u>36,701.85</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 15.04	\$ -	\$ -	\$ (15.04)	\$ -
Instructional	14,590.17	23,073.85	36,393.81	12,454.89	13,725.10
Fundraisers	12,043.16	34,928.68	24,167.95	(13,754.14)	9,049.75
School Operating	513.13	2,747.79	4,027.83	956.62	189.71
Clearing	(455.45)	14,038.36	14,038.36	-	(455.45)
Faculty	211.44	2,917.63	2,931.96	357.67	554.78
School Total	<u>\$ 26,917.49</u>	<u>\$ 77,706.31</u>	<u>\$ 81,559.91</u>	<u>\$ -</u>	<u>\$ 23,063.89</u> *

* Represented by cash on demand with:

SunTrust Bank
--Checking

\$ 23,063.89

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LOUISE A BENTON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 35,459.74	\$ 22,208.92	\$ 16,362.21	\$ (4,459.08)	\$ 36,847.37
Instructional	40,791.06	106,183.63	121,572.39	15,167.75	40,570.05
Fundraisers	28,264.86	160,587.19	102,728.64	(41,434.99)	44,688.42
School Operating	13,812.62	19,164.91	12,969.59	(14,477.94)	5,530.00
Clearing	(106.45)	48,908.85	95,537.00	46,415.85	(318.75)
Faculty	1,327.86	4,609.90	565.75	(1,211.59)	4,160.42
School Total	\$ 119,549.69	\$ 361,663.40	\$ 349,735.58	\$ -	\$ 131,477.51 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>131,477.51</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STUART M. BEVILLE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 3,911.19	\$ 3,011.25	\$ 4,250.68	\$ 2,964.19	\$ 5,635.95
Instructional	20,261.07	8,595.10	39,402.06	25,189.22	14,643.33
Fundraisers	38,518.08	92,110.45	60,845.44	(29,640.23)	40,142.86
School Operating	4,331.50	2,451.93	3,752.29	3,604.07	6,635.21
Clearing	(72.06)	17,564.47	15,621.16	(1,896.25)	(25.00)
Faculty	3,427.44	2,383.49	4,096.44	(221.00)	1,493.49
School Total	\$ 70,377.22	\$ 126,116.69	\$ 127,968.07	\$ -	\$ 68,525.84 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 46,685.78
--Savings	<u>21,840.06</u>
Total cash	<u>\$ 68,525.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRENTSVILLE DISTRICT HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July, 1 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 40,841.80	\$ 114,033.16	\$ 119,361.34	\$ 3,137.01	\$ 38,650.63
Instructional	5,931.61	11,497.58	15,354.50	2,451.51	4,526.20
Fundraisers	81,117.75	308,961.90	276,413.96	(19,767.93)	93,897.76
School Operating	3,538.28	7,230.29	7,177.61	(69.00)	3,521.96
Clearing	188.32	56,675.27	71,297.27	14,248.41	(185.27)
Faculty	3,993.50	1,701.50	3,120.24	-	2,574.76
School Total	\$ 135,611.26	\$ 500,099.70	\$ 492,724.92	\$ -	\$ 142,986.04 *

* Represented by cash on demand with:

Carter Bank & Trust	
--Checking	\$ 17,633.67
--Money Market	125,352.37
	142,986.04
Total Cash	\$ 142,986.04

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRISTOW RUN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 2,061.41	\$ 5,928.76	\$ 3,472.68	\$ -	\$ 4,517.49
Instructional	2,214.65	24,423.00	24,655.19	179.19	2,161.65
Fundraisers	8,639.36	24,539.87	11,509.21	(1,405.87)	20,264.15
School Operating	11,156.72	15,228.41	14,885.04	1,172.68	12,672.77
Clearing	24.00	4,741.52	4,686.52	54.00	133.00
Faculty	1,569.90	2,253.11	3,106.40	-	716.61
School Total	<u>\$ 25,666.04</u>	<u>\$ 77,114.67</u>	<u>\$ 62,315.04</u>	<u>\$ -</u>	<u>\$ 40,465.67</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 40,465.67</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BUCKLAND MILLS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 96,601.70	\$ 47,695.02	\$ 58,545.05	\$ 14,148.94	\$ 99,900.61
Fundraisers	-	35,283.78	19,829.34	(15,454.44)	-
School Operating	3,816.96	1,125.00	2,574.71	1,221.50	3,588.75
Clearing	5.00	1,998.38	2,147.38	84.00	(60.00)
Faculty	1,613.66	1,086.32	1,623.73	-	1,076.25
School Total	<u>\$ 102,037.32</u>	<u>\$ 87,188.50</u>	<u>\$ 84,720.21</u>	<u>\$ -</u>	<u>\$ 104,505.61</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 104,505.61

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BULL RUN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July, 1 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 6,150.04	\$ 11,536.51	\$ 11,148.37	\$ 92.08	\$ 6,630.26
Instructional	21,220.85	76,666.92	84,559.58	17,041.39	30,369.58
Fundraisers	36,511.26	114,328.56	88,544.83	(16,479.79)	45,815.20
School Operating	7,359.19	607.00	6,993.21	3,927.32	4,900.30
Clearing	2,522.22	34,796.77	30,292.99	(4,581.00)	2,445.00
Faculty	405.53	1,282.87	1,157.50	-	530.90
School Total	\$ 74,169.09	\$ 239,218.63	\$ 222,696.48	\$ -	\$ 90,691.24 *
					(1)

* Represented by cash on demand with:

(1) Includes an audit adjustment of \$5,400 to the school's reconciled bank balance of \$85,291.24 at year- end due to a bank error in June 2014.

BB&T Bank	
--Checking	\$ <u>90,691.24</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CEDAR POINT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 17,207.49	\$ 43,173.40	\$ 52,685.90	\$ 8,791.73	\$ 16,486.72
Fundraisers	1,235.92	19,441.10	9,727.47	(9,713.73)	1,235.82
School Operating	397.77	1,015.10	1,379.09	712.00	745.78
Clearing	-	3,841.47	3,851.47	10.00	-
Faculty	659.11	3,962.72	3,184.70	200.00	1,637.13
School Total	<u>\$ 19,500.29</u>	<u>\$ 71,433.79</u>	<u>\$ 70,828.63</u>	<u>\$ -</u>	<u>\$ 20,105.45</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,105.45</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 100.00	\$ 341.32	\$ 244.72	\$ 3.40
Instructional	4,476.49	10,496.96	12,705.72	2,732.18	4,999.91
Fundraisers	3,952.50	15,455.77	10,095.19	(2,605.57)	6,707.51
School Operating	9,363.92	623.00	1,450.28	(1,008.13)	7,528.51
Clearing	(178.59)	3,181.89	3,647.71	490.82	(153.59)
Faculty	969.54	1,248.10	2,009.04	145.98	354.58
School Total	\$ 18,583.86	\$ 31,105.72	\$ 30,249.26	\$ -	\$ 19,440.32 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>19,440.32</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DALE CITY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 1,200.00	\$ -	\$ 328.69	\$ -	\$ 871.31
Instructional	8,101.15	4,742.60	3,950.45	(1,108.20)	7,785.10
Fundraisers	19,340.24	12,379.03	16,688.23	(229.11)	14,801.93
School Operating	1,615.88	55.27	984.12	500.00	1,187.03
Clearing	37.00	1,413.13	2,337.44	887.31	-
Faculty	526.00	1,130.00	904.68	(50.00)	701.32
School Total	\$ 30,820.27	\$ 19,720.03	\$ 25,193.61	\$ -	\$ 25,346.69 *

* Represented by cash on demand with:

Wells Fargo Bank	
--Checking	\$ 9,121.94
Capital One Bank	
--Checking	<u>16,224.75</u>
Total cash	<u>\$ 25,346.69</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 1,251.22	\$ 7,728.90	\$ 6,609.16	\$ 4.00	\$ 2,374.96
Fundraisers	8,415.16	9,527.92	7,324.35	-	10,618.73
School Operating	1,590.10	45.00	1,867.90	1,303.34	1,070.54
Clearing	(60.00)	437.04	442.04	15.00	(50.00)
Faculty	445.50	1,566.23	193.68	(1,322.34)	495.71
School Total	\$ <u>11,641.98</u>	\$ <u>19,305.09</u>	\$ <u>16,437.13</u>	\$ <u>-</u>	\$ <u>14,509.94</u> *

* Represented by cash on demand with:

Bank of America
--Checking \$ 14,509.94

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUELLA ELLIS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 2,103.37	\$ 5,967.00	\$ 11,943.11	\$ 6,036.99	\$ 2,164.25
Fundraisers	9,359.18	11,407.70	8,912.18	(6,381.89)	5,472.81
School Operating	3,096.03	745.93	640.21	153.42	3,355.17
Clearing	0.00	1,898.96	1,491.48	(8.52)	398.96
Faculty	866.21	3,201.68	3,760.90	200.00	506.99
School Total	<u>\$ 15,424.79</u>	<u>\$ 23,221.27</u>	<u>\$ 26,747.88</u>	<u>\$ -</u>	<u>\$ 11,898.18</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 11,898.18</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 1,017.29	\$ 505.21	\$ 1,522.50	\$ -	\$ -
Instructional	63.00	11,390.00	13,550.74	2,239.34	141.60
Fundraisers	7,798.36	10,208.95	5,969.96	(1,389.26)	10,648.09
School Operating	7,603.15	7,748.00	12,268.63	(850.08)	2,232.44
Clearing	25.04	2,909.35	2,934.39	-	-
Faculty	2,569.20	1,544.11	1,494.45	-	2,618.86
School Total	<u>\$ 19,076.04</u>	<u>\$ 34,305.62</u>	<u>\$ 37,740.67</u>	<u>\$ -</u>	<u>\$ 15,640.99</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 15,640.99</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 120.00	\$ 664.68	\$ 544.68	\$ -
Instructional	2,564.10	14,038.95	18,871.48	2,718.18	449.75
Fundraisers	1,226.48	13,617.64	10,387.20	(2,240.55)	2,216.37
School Operating	4,955.32	4,421.68	5,048.69	(684.96)	3,643.35
Clearing	(20.00)	1,047.85	1,090.86	68.00	4.99
Faculty	658.37	2,971.15	3,094.05	(405.35)	130.12
School Total	\$ <u>9,384.27</u>	\$ <u>\$36,217.27</u>	\$ <u>\$39,156.96</u>	\$ <u>-</u>	\$ <u>6,444.58</u> *

* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>6,444.58</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FANNIE FITZGERALD ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 6,719.22	\$ 3,542.00	\$ 6,419.95	\$ 1,553.08	\$ 5,394.35
Fundraisers	7,728.79	15,774.48	11,021.03	(1,611.18)	10,871.06
School Operating	3,764.48	631.40	234.00	1,243.11	5,404.99
Clearing	(133.10)	18,369.09	17,047.97	(1,185.01)	3.01
Faculty	2,998.92	2,041.71	1,623.98	-	3,416.65
School Total	\$ 21,078.31	\$ 40,358.68	\$ 36,346.93	\$ -	\$ 25,090.06 *

* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>25,090.06</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FOREST PARK HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 48,917.79	\$ 120,444.98	\$ 129,682.10	\$ (596.63)	\$ 39,084.04
Instructional	21,390.41	44,845.26	38,164.92	1,534.00	29,604.75
Fundraisers	178,099.45	311,059.08	371,488.15	24,541.91	142,212.29
School Operating	37,831.80	9,030.63	13,469.39	1,557.99	34,951.03
Clearing	(1,225.34)	165,610.66	133,586.37	(27,793.43)	3,005.52
Faculty	2,785.21	6,322.79	2,479.70	756.16	7,384.46
School Total	\$ 287,799.32	\$ 657,313.40	\$ 688,870.63	\$ -	\$ 256,242.09 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 106,657.81
--Money Market	149,584.28
Total cash	\$ 256,242.09

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 26,561.28	\$ 70,950.74	\$ 77,690.43	\$ (4,929.95)	\$ 14,891.64
Instructional	34,608.37	61,160.52	34,941.14	(20,890.80)	39,936.95
Fundraisers	40,103.15	184,631.91	200,040.48	23,460.24	48,154.82
School Operating	311,754.62	1,726.90	8,024.85	50,040.74	355,497.41
Clearing	31,490.84	245,217.99	229,167.35	(47,541.48)	-
Faculty	291.13	-	-	(138.75)	152.38
School Total	\$ 444,809.39	\$ 563,688.06	\$ 549,864.25	\$ -	\$ 458,633.20 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 257,887.00
--Savings	200,746.20
	\$ 458,633.20
Total cash	\$ 458,633.20

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAINESVILLE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 15,162.13	\$ 31,148.96	\$ 29,666.39	\$ 1,218.78	\$ 17,863.48
Instructional	73,382.28	101,548.79	118,705.93	14,307.53	70,532.67
Fundraisers	55,534.71	123,074.00	100,797.12	(16,118.38)	61,693.21
School Operating	10,641.43	5,345.65	7,907.64	840.01	8,919.45
Clearing	-	33,034.73	34,676.57	1,577.84	(64.00)
Faculty	1,181.50	2,457.03	997.23	(1,825.78)	815.52
School Total	\$ 155,902.05	\$ 296,609.16	\$ 292,750.88	\$ -	\$ 159,760.33 *

* Represented by cash on demand with:

TD Bank	
--Checking	\$ 159,760.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAR-FIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 68,196.92	\$ 165,218.07	\$ 152,245.82	\$ (5,119.76)	\$ 76,049.41
Instructional	27,324.70	66,113.92	37,752.75	(29,290.81)	26,395.06
Fundraisers	54,142.06	221,140.03	229,903.63	4,659.64	50,038.10
School Operating	27,106.08	50,703.71	72,170.77	22,906.63	28,545.65
Clearing	(554.40)	81,517.22	88,380.52	6,844.30	(573.40)
Faculty	1,924.61	5,862.28	4,347.32	-	3,439.57
School Total	\$ 178,139.97	\$ 590,555.23	\$ 584,800.81	\$ -	\$ 183,894.39 *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 77,450.77
Cardinal Bank	
--Money Market Savings	<u>106,443.62</u>
Total cash	<u>\$ 183,894.39</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GLENKIRK ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 231.41	\$ 928.00	\$ 1,041.43	\$ -	\$ 117.98
Instructional	20,914.10	45,864.00	75,108.89	18,410.35	10,079.56
Fundraisers	14,845.56	27,104.39	10,001.37	(18,370.59)	13,577.99
School Operating	1,059.47	113.00	864.55	(39.76)	268.16
Clearing	(242.50)	26,280.31	26,297.26	-	(259.45)
Faculty	191.50	2,910.48	2,035.25	-	1,066.73
School Total	<u>\$ 36,999.54</u>	<u>\$ 103,200.18</u>	<u>\$ 115,348.75</u>	<u>\$ -</u>	<u>\$ 24,850.97</u> *

* Represented by cash on demand with:

BB&T Bank
--Business Checking \$ 24,850.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MILLS E. GODWIN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 7,550.05	\$ 5,159.50	\$ 3,497.74	\$ (2,429.52)	\$ 6,782.29
Instructional	19,102.42	24,206.77	25,729.29	3,081.46	20,661.36
Fundraisers	13,208.87	70,509.51	44,700.12	(20,977.40)	18,040.86
School Operating	77,424.73	6,494.60	28,141.24	(15,916.25)	39,861.84
Clearing	365.24	34,018.55	70,926.33	36,542.54	-
Faculty	336.66	1,090.05	617.73	(300.83)	508.15
School Total	<u>\$ 117,987.97</u>	<u>\$ 141,478.98</u>	<u>\$ 173,612.45</u>	<u>\$ -</u>	<u>\$ 85,854.50</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 25,933.44
--Money Market	59,921.06
	<u>85,854.50</u>
Total cash	<u>\$ 85,854.50</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GOVERNOR SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July, 1 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Fundraising	\$ 213.36	\$ -	\$ -	\$ (153.28)	\$ 60.08
School Operating	(151.00)	483.59	485.87	153.28	-
School Total	<u>\$ 62.36</u>	<u>\$ 483.59</u>	<u>\$ 485.87</u>	<u>\$ -</u>	<u>\$ 60.08 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 60.08</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GRAHAM PARK MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 3,151.35	\$ 7,667.93	\$ 8,133.55	\$ 297.65	\$ 2,983.38
Instructional	16,491.51	51,233.01	64,929.69	11,713.56	14,508.39
Fundraisers	11,546.17	71,857.80	39,150.61	(15,146.60)	29,106.76
School Operating	4,173.79	3,704.35	4,096.94	(208.61)	3,572.59
Clearing	-	6,949.01	10,293.01	3,344.00	-
Faculty	167.91	2,498.33	1,818.12	-	848.12
School Total	<u>\$ 35,530.73</u>	<u>\$ 143,910.43</u>	<u>\$ 128,421.92</u>	<u>\$ -</u>	<u>\$ 51,019.24</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 51,019.24</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SAMUEL L. GRAVELY, JR. ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 1,243.06	\$ 1,794.00	\$ 1,516.11	\$ (308.17)	\$ 1,212.78
Instructional	7,361.60	26,159.15	26,525.10	635.95	7,631.60
Fundraisers	28,602.76	48,140.11	36,401.78	(1,150.00)	39,191.09
School Operating	10,432.53	11,612.14	9,088.16	4,009.96	16,966.47
Clearing	(88.90)	23,132.90	19,775.09	(3,387.74)	(118.83)
Faculty	531.59	2,261.32	1,601.31	200.00	1,391.60
School Total	\$ 48,082.64	\$ 113,099.62	\$ 94,907.55	\$ -	\$ 66,274.71 *

* Represented by cash on demand with:

Suntrust Bank
--Checking

\$ 66,274.71

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 313.14	\$ -	\$ -	\$ (313.14)	\$ -
Instructional	1,683.66	17,939.80	17,345.75	3,399.88	5,677.59
Fundraisers	7,956.41	43,910.30	36,907.15	(7,398.64)	7,560.92
School Operating	8,020.71	4,171.64	3,666.93	1,797.30	10,322.72
Clearing	113.75	3,674.53	6,302.88	2,514.60	-
Faculty	1,104.62	1,886.00	1,480.49	-	1,510.13
School Total	\$ 19,192.29	\$ 71,582.27	\$ 65,703.20	\$ -	\$ 25,071.36 *

* Represented by cash on demand with:

PNC Bank	
--Checking	\$ <u>25,071.36</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

C.D. HYLTON HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 61,175.80	\$ 80,001.01	\$ 67,903.52	\$ (12,332.03)	\$ 60,941.26
Instructional	185,133.95	144,913.24	145,974.77	(23,388.97)	160,683.45
Fundraisers	404,677.87	297,997.67	257,833.91	62,946.15	507,787.78
School Operating	158,088.78	14,468.62	37,180.73	17,955.15	153,331.82
Clearing	2,846.70	287,179.87	241,927.76	(45,048.81)	3,050.00
Faculty	1,031.10	4,798.92	1,833.01	(131.49)	3,865.52
School Total	\$ 812,954.20	\$ 829,359.33	\$ 752,653.70	\$ -	\$ 889,659.83 *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 123,151.62
--Money Market	766,508.21
	\$ 889,659.83
Total cash	\$ 889,659.83

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 14,964.86	\$ 12,283.69	\$ 10,767.31	\$ -	\$ 16,481.24
Fundraisers	2,510.38	8,237.23	7,167.77	(336.51)	3,243.33
School Operating	18,044.05	3,657.07	2,156.42	334.35	19,879.05
Clearing	2.13	43.63	47.25	2.16	0.67
Faculty	33.13	110.00	52.40	-	90.73
Other	1,154.22	787.06	706.56	-	1,234.72
School Total	\$ 36,708.77	\$ 25,118.68	\$ 20,897.71	\$ -	\$ 40,929.74 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>40,929.74</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 801.09	\$ 9,726.00	\$ 9,885.63	\$ 154.00	\$ 795.46
Fundraisers	1,847.45	12,528.04	11,350.68	-	3,024.81
School Operating	599.54	595.94	576.54	(133.00)	485.94
Clearing	(366.67)	1,338.89	1,172.22	-	(200.00)
Faculty	372.50	524.22	875.72	(21.00)	-
School Total	\$ 3,253.91	\$ 24,713.09	\$ 23,860.79	\$ -	\$ 4,106.21 *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 4,106.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 845.10	\$ 4,172.55	\$ 4,277.97	\$ 695.00	\$ 1,434.68
Fundraisers	3,422.53	6,614.59	6,012.02	(882.66)	3,142.44
School Operating	614.82	688.85	856.70	187.68	634.65
Clearing	-	1,376.85	1,376.83	(0.02)	-
Faculty	869.89	1,305.90	1,490.57	-	685.22
School Total	\$ 5,752.34	\$ 14,158.74	\$ 14,014.09	\$ -	\$ 5,896.99 *

* Represented by cash on demand with:

Wells Fargo Bank	
--Checking-General	\$ <u>5,896.99</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARTIN LUTHER KING JR. ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 86.48	\$ -	\$ -	\$ -	\$ 86.48
Instructional	580.58	12,960.45	13,157.07	255.65	639.61
Fundraisers	5,476.40	3,644.40	1,642.47	(3,910.95)	3,567.38
School Operating	1,605.48	1,064.66	4,867.66	3,640.57	1,443.05
Clearing	-	3,517.30	3,506.51	12.95	23.74
Faculty	1,025.22	1,411.68	1,804.91	1.78	633.77
School Total	\$ 8,774.16	\$ 22,598.49	\$ 24,978.62	\$ -	\$ 6,394.03 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>6,394.03</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	43,910.90	12,796.65	13,607.55	-	43,100.00
Fundraisers	60,254.99	26,252.89	27,532.46	(775.34)	58,200.08
School Operating	(14.42)	233.07	445.80	775.34	548.19
Clearing	(363.91)	1,981.57	2,490.00	-	(872.34)
Faculty	662.83	-	-	-	662.83
School Total	\$ 104,460.22	\$ 41,264.18	\$ 44,075.81	\$ -	\$ 101,648.59 *

* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 1,202.17
--Money Market	100,446.42
	\$ 101,648.59
Total cash	\$ 101,648.59

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 5,686.88	\$ 18,399.03	\$ 18,056.73	\$ 256.98	\$ 6,286.16
Instructional	13,582.53	39,840.75	49,298.74	17,775.14	21,899.68
Fundraisers	50,649.08	101,889.61	83,124.26	(35,076.83)	34,337.60
Operating	102,824.17	869.47	5,970.09	16,355.69	114,079.24
Clearing	8.58	7,574.28	7,618.63	368.00	332.23
Faculty	2,392.91	820.98	992.59	321.02	2,542.32
School Total	\$ 175,144.15	\$ 169,394.12	\$ 165,061.04	\$ -	\$ 179,477.23 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 66,986.20
--Money Market	112,491.03
	\$ 179,477.23
Total cash	\$ 179,477.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LEESYLVANIA ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 1,100.01	\$ 11,653.60	\$ 14,204.69	\$ 3,226.52	\$ 1,775.44
Fundraisers	2,835.36	27,774.92	22,783.88	(4,305.58)	3,520.82
School Operating	3,111.45	10,522.98	12,099.69	1,143.31	2,678.05
Clearing	1,033.06	15,036.99	14,505.80	(1,564.25)	-
Faculty	652.38	1,672.20	3,344.73	1,500.00	479.85
School Total	\$ 8,732.26	\$ 66,660.69	\$ 66,938.79	\$ -	\$ 8,454.16 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>8,454.16</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LOCH LOMOND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 81.17	\$ -	\$ 49.00	\$ 19.00	\$ 51.17
Instructional	-	6,756.40	9,399.16	2,642.76	-
Fundraisers	1,749.55	15,812.09	8,171.80	(3,033.99)	6,355.85
School Operating	137.36	105.00	576.09	341.73	8.00
Clearing	(117.03)	842.15	565.74	30.50	189.88
Faculty	174.66	1,390.50	700.12	-	865.04
School Total	<u>\$ 2,025.71</u>	<u>\$ 24,906.14</u>	<u>\$ 19,461.91</u>	<u>\$ -</u>	<u>\$ 7,469.94</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 7,469.94

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FRED M. LYNN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 4,361.81	\$ 6,661.19	\$ 5,955.08	\$ (160.41)	\$ 4,907.51
Instructional	17,113.60	49,931.97	44,604.47	(10,296.36)	12,144.74
Fundraisers	11,502.72	26,770.99	21,569.96	(5,516.76)	11,186.99
School Operating	17,451.88	2,256.15	1,089.05	(784.24)	17,834.74
Clearing	-	5,932.81	22,996.52	17,063.71	-
Faculty	576.48	789.31	-	(305.94)	1,059.85
School Total	\$ 51,006.49	\$ 92,342.42	\$ 96,215.08	\$ -	\$ 47,133.83 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>47,133.83</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 1,326.13	\$ 905.00	\$ 2,211.46	\$ -	\$ 19.67
Instructional	15,110.42	8,903.35	13,906.98	5,988.58	16,095.37
Fundraisers	9,574.21	28,072.20	18,767.05	(6,397.75)	12,481.61
School Operating	8.94	300.00	677.37	399.17	30.74
Clearing	-	2,986.81	2,985.70	10.00	11.11
Faculty	297.62	1,477.70	1,447.05	-	328.27
School Total	\$ 26,317.32	\$ 42,645.06	\$ 39,995.61	\$ -	\$ 28,966.77 *

* Represented by cash on demand with:

BB&T	
--Checking	\$ <u>28,966.77</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 2,148.40	\$ 4,511.76	\$ 10,157.13	\$ 6,981.88	\$ 3,484.91
Instructional	38,794.53	119,661.97	134,398.49	8,837.59	32,895.60
Fundraisers	117,599.43	76,936.03	67,133.86	(18,042.50)	109,359.10
School Operating	11,764.78	1,072.00	3,921.52	4,089.67	13,004.93
Clearing	916.38	44,990.00	41,539.02	(1,866.64)	2,500.72
Faculty	3,246.49	1,354.17	1,344.48	-	3,256.18
School Total	\$ <u>174,470.01</u>	\$ <u>248,525.93</u>	\$ <u>258,494.50</u>	\$ <u>-</u>	\$ <u>164,501.44</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>164,501.44</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARUMSCO HILLS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 1,980.47	\$ 6,789.19	\$ 9,259.04	\$ 2,097.21	\$ 1,607.83
Fundraisers	11,694.99	24,385.14	16,018.13	(2,497.21)	17,564.79
School Operating	7,643.01	715.20	2,351.94	200.00	6,206.27
Clearing	-	4,052.65	4,052.65	-	-
Faculty	1,771.82	-	298.43	200.00	1,673.39
School Total	<u>\$ 23,090.29</u>	<u>\$ 35,942.18</u>	<u>\$ 31,980.19</u>	<u>\$ -</u>	<u>\$ 27,052.28</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 27,052.28

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CHRISTA MCAULIFFE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 3,563.54	\$ 3,676.90	\$ 7,082.17	\$ 3,030.00	\$ 3,188.27
Fundraisers	5,328.64	13,346.28	10,220.39	(3,975.59)	4,478.94
School Operating	2,714.62	112.00	2,439.00	980.59	1,368.21
Clearing	8.80	895.64	554.80	(30.00)	319.64
Faculty	133.18	580.00	517.44	(5.00)	190.74
School Total	\$ 11,748.78	\$ 18,610.82	\$ 20,813.80	\$ -	\$ 9,545.80 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>9,545.80</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 814.31	\$ -	\$ -	\$ (788.11)	\$ 26.20
Instructional	1,365.64	16,561.75	15,053.20	(585.04)	2,289.15
Fundraisers	7,459.39	17,088.55	10,642.52	(7,746.63)	6,158.79
School Operating	34.09	-	98.00	2,601.07	2,537.16
Clearing	1.70	18,668.05	25,654.76	6,986.71	1.70
Faculty	134.11	760.00	-	(468.00)	426.11
School Total	<u>\$ 9,809.24</u>	<u>\$ 53,078.35</u>	<u>\$ 51,448.48</u>	<u>\$ -</u>	<u>\$ 11,439.11</u> *

* Represented by cash on demand with:

BB&T	
--Checking	<u>\$ 11,439.11</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 3,203.25	\$ 3,370.00	\$ 2,755.22	\$ (61.73)	\$ 3,756.30
Instructional	1,192.52	18,729.50	26,896.03	7,449.08	475.07
Fundraisers	17,157.10	21,411.26	15,063.34	(7,844.88)	15,660.14
School Operating	815.55	256.50	1,945.91	1,685.53	811.67
Clearing	-	1,338.16	1,418.19	80.03	-
Faculty	134.97	1,954.23	705.23	(1,308.03)	75.94
School Total	\$ 22,503.39	\$ 47,059.65	\$ 48,783.92	\$ -	\$ 20,779.12 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,779.12</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MOUNTAIN VIEW ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 254.30	\$ 251.75	\$ -	\$ 2.55
Instructional	7,135.73	25,320.50	30,688.18	6,606.57	8,374.62
Fundraisers	7,339.49	25,744.03	14,889.21	(7,169.57)	11,024.74
School Operating	1,631.94	903.00	2,494.47	318.00	358.47
Clearing	-	1,692.00	1,737.00	45.00	-
Faculty	579.48	3,086.61	3,512.65	200.00	353.44
School Total	<u>\$ 16,686.64</u>	<u>\$ 57,000.44</u>	<u>\$ 53,573.26</u>	<u>\$ -</u>	<u>\$ 20,113.82</u> *

* Represented by cash on demand with:

Fauquier Bank	
--Checking	<u>\$ 20,113.82</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 450.15	\$ 9,675.49	\$ 9,675.49	\$ -	\$ 450.15
Fundraisers	16,620.25	16,727.33	15,519.63	(800.00)	17,027.95
School Operating	2,603.43	-	634.00	(200.19)	1,769.24
Clearing	(800.19)	790.21	790.21	800.19	-
Faculty	499.61	1,525.99	2,037.02	200.00	188.58
School Total	\$ <u>19,373.25</u>	\$ <u>28,719.02</u>	\$ <u>28,656.35</u>	\$ <u>-</u>	\$ <u>19,435.92</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>19,435.92</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 6,167.33	\$ 3,534.00	\$ 3,602.12	(30.10)	\$ 6,069.11
Fundraisers	13,124.10	28,361.53	22,881.99	(104.90)	18,498.74
School Operating	10,818.24	72.00	542.53	553.62	10,901.33
Clearing	-	9,282.94	8,864.32	(418.62)	0.00
Faculty	1,882.78	552.57	442.60	-	1,992.75
School Total	\$ <u>31,992.45</u>	\$ <u>41,803.04</u>	\$ <u>36,333.56</u>	\$ <u>-</u>	\$ <u>37,461.93</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 37,461.93

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DIRECTIONS ALTERNATIVE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 4,520.00	\$ 4,520.00	\$ -	\$ -
Instructional	900.00	-	-	-	900.00
Fundraisers	1,369.51	-	-	-	1,369.51
School Operating	13,027.49	60.72	505.00	-	12,583.21
School Total	<u>\$ 15,297.00</u>	<u>\$ 4,580.72</u>	<u>\$ 5,025.00</u>	<u>\$ -</u>	<u>\$ 14,852.72</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 14,852.72</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DOMINION ALTERNATIVE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Fundraisers	\$ 199.80	\$ 1,154.99	\$ -	\$ -	\$ 1,354.79
School Operating	694.05	202.79	-	-	896.84
Clearing	-	-	-	-	-
Faculty	<u>2,217.27</u>	<u>663.02</u>	<u>-</u>	<u>-</u>	<u>2,880.29</u>
School Total	<u>\$ 3,111.12</u>	<u>\$ 2,020.80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,131.92</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 5,131.92</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NOKESVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 170.49	\$ -	\$ -	\$ 170.49
Instructional	3,521.11	19,965.10	25,834.49	3,988.28	1,640.00
Fundraisers	3,993.97	22,496.78	17,964.17	(3,524.48)	5,002.10
School Operating	3,008.53	608.12	1,442.09	3,122.70	5,297.26
Clearing	13.39	6,739.68	3,165.04	(3,586.50)	1.53
Faculty	2,257.81	861.83	2,087.30	-	1,032.34
School Total	<u>\$ 12,794.81</u>	<u>\$ 50,842.00</u>	<u>\$ 50,493.09</u>	<u>\$ -</u>	<u>\$ 13,143.72 *</u>

* Represented by cash on demand with:

Carter Bank & Trust
--Checking-General

\$ 13,143.72

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 2,654.47	\$ 3,350.25	\$ 4,032.91	\$ (249.93)	\$ 1,721.88
Fundraisers	8,955.06	18,011.00	15,674.53	(2,121.44)	9,170.09
School Operating	4,656.83	1,869.24	7,586.18	1,104.11	44.00
Clearing	(601.86)	2,152.25	2,617.65	1,067.26	-
Faculty	-	180.35	-	200.00	380.35
Totals	\$ 15,664.50	\$ 25,563.09	\$ 29,911.27	\$ -	\$ 11,316.32 *

* Represented by cash on deposit with:

BB&T Bank

---Checking

\$ 11,316.32

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OLD BRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 2,632.00	\$ 1,784.50	\$ -	\$ 847.50
Instructional	6,763.23	13,286.87	20,198.87	9,592.82	9,444.05
Fundraisers	15,837.53	21,080.33	13,999.11	(9,819.82)	13,098.93
School Operating	2,325.60	681.39	360.57	-	2,646.42
Clearing	60.00	1,323.36	1,396.33	27.00	14.03
Faculty	3,291.93	3,698.00	4,829.51	200.00	2,360.42
School Total	\$ 28,278.29	\$ 42,701.95	\$ 42,568.89	\$ -	\$ 28,411.35 *

* Represented by cash on demand with:

BB&T

--Checking

\$ 28,411.35

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OSBOURN PARK HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 92,002.42	\$ 111,495.63	\$ 119,401.25	\$ (5,912.33)	\$ 78,184.47
Instructional	87,960.09	56,209.01	56,180.86	12,368.67	100,356.91
Fundraisers	117,761.37	441,454.73	409,901.08	12,353.01	161,668.03
School Operating	72,865.90	15,959.54	24,327.92	8,191.64	72,689.16
Clearing	369.08	142,262.58	119,682.67	(24,250.99)	(1,302.00)
Faculty	4,610.60	4,076.36	190.86	(2,750.00)	5,746.10
School Total	<u>\$ 375,569.46</u>	<u>\$ 771,457.85</u>	<u>\$ 729,684.64</u>	<u>\$ -</u>	<u>\$ 417,342.67</u> *
					(1)

* Represented by cash on demand with:

(1) Includes an audit adjustment of \$755 to the school's reconciled bank balance of \$416,587.67 at year-end due to voided checks that were included on the school's June 30, 2014 outstanding check list.

BB&T Bank	
--Interest Checking	\$ 392,825.09
--Certificate of Deposit	2,725.09
SunTrust Bank	
--Certificates of Deposit	<u>21,792.49</u>
Total cash	<u>\$ 417,342.67</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROSA PARKS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 3,081.30	\$ 16,569.01	\$ 21,448.95	\$ 3,409.11	\$ 1,610.47
Fundraisers	4,329.31	13,840.68	8,811.50	(3,725.00)	5,633.49
School Operating	(17.00)	(5.00)	219.11	278.00	36.89
Clearing	783.52	3,233.32	4,054.73	37.89	-
Faculty	498.25	1,737.14	1,405.51	-	829.88
School Total	\$ 8,675.38	\$ 35,375.15	\$ 35,939.80	\$ -	\$ 8,110.73 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>8,110.73</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PARKSIDE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 14,659.59	\$ 11,059.32	\$ 12,702.19	\$ -	\$ 13,016.72
Instructional	22,917.28	57,680.55	61,562.37	(253.00)	18,782.46
Fundraisers	44,404.11	49,086.41	52,576.16	(116.25)	40,798.11
Operating	12,077.99	15,606.63	19,385.72	-	8,298.90
Clearing	(48.62)	1,285.90	3,170.50	369.25	(1,563.97)
Faculty	805.05	1,497.20	1,610.86	-	691.39
School Total	\$ 94,815.40	\$ 136,216.01	\$ 151,007.80	\$ -	\$ 80,023.61 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>80,023.61</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PATRIOT HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July, 1 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 36,015.68	\$ 102,755.55	\$ 51,434.72	\$ (41,815.07)	\$ 45,521.44
Instructional	24,256.38	114,938.47	81,714.21	(23,011.92)	34,468.72
Fundraisers	44,077.19	286,987.53	251,467.52	(50,505.92)	29,091.28
School Operating	33,340.67	11,113.09	23,939.49	24,312.35	44,826.62
Clearing	2,527.13	180,385.60	267,738.91	91,089.96	6,263.78
Faculty	687.26	589.00	321.95	(69.40)	884.91
School Total	\$ 140,904.31	\$ 696,769.24	\$ 676,616.80	\$ -	\$ 161,056.75 *

* Represented by cash on demand with:

Capital One	
--Checking	\$ <u>161,056.75</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

JOHN F. PATTIE, SR. ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 361.92	\$ 1,634.12	\$ 1,751.54	\$ -	\$ 244.50
Instructional	33,376.52	20,264.06	26,299.10	-	27,341.48
Fundraisers	13,295.79	24,205.12	15,747.63	-	21,753.28
School Operating	3,068.25	275.54	506.02	-	2,837.77
Clearing	-	4,599.44	4,599.44	-	-
Faculty	3,293.73	3,118.30	2,832.66	-	3,579.37
School Total	\$ 53,396.21	\$ 54,096.58	\$ 51,736.39	\$ -	\$ 55,756.40 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>55,756.40</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 1,249.55	\$ 13,025.99	\$ 25,365.89	\$ 11,656.43	\$ 566.08
Fundraisers	11,907.21	30,961.67	21,948.70	(14,116.21)	6,803.97
School Operating	662.77	5,813.84	8,192.26	2,510.42	794.77
Clearing	10.45	1,241.70	1,378.64	139.86	13.37
Faculty	505.65	2,765.59	1,201.88	(190.50)	1,878.86
School Total	\$ 14,335.63	\$ 53,808.79	\$ 58,087.37	\$ -	\$ 10,057.05 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,057.05</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENNINGTON TRADITIONAL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 5,402.43	\$ 6,797.73	\$ 6,215.27	\$ (30.00)	\$ 5,954.89
Instructional	6,662.75	35,747.15	40,468.57	3,040.27	4,981.60
Fundraisers	23,422.40	40,608.97	37,834.66	(9,339.51)	16,857.20
School Operating	894.54	2,654.00	8,299.18	6,635.23	1,884.59
Clearing	(244.19)	2,395.26	2,409.75	258.68	-
Faculty	29.21	2,032.94	1,491.84	(564.67)	5.64
School Total	<u>\$ 36,167.14</u>	<u>\$ 90,236.05</u>	<u>\$ 96,719.27</u>	<u>\$ -</u>	<u>\$ 29,683.92</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 29,683.92

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PINEY BRANCH ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 1,570.74	\$ 1,969.00	\$ 1,314.26	\$ 362.96	\$ 2,588.44
Instructional	3,348.77	35,721.94	40,268.81	4,357.21	3,159.11
Fundraisers	3,869.07	18,487.81	11,384.86	(10,904.20)	67.82
School Operating	11,048.26	25,086.03	22,929.81	9,307.15	22,511.63
Clearing	(160.00)	22,250.17	19,155.05	(3,123.12)	(188.00)
Faculty	1,753.02	756.23	1,225.76	-	1,283.49
School Total	<u>\$ 21,429.86</u>	<u>\$ 104,271.18</u>	<u>\$ 96,278.55</u>	<u>\$ -</u>	<u>\$ 29,422.49 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 29,422.49</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY PORTER TRADITIONAL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 8,046.07	\$ 2,742.00	\$ 2,400.07	\$ (673.90)	\$ 7,714.10
Instructional	46,176.63	49,327.40	35,538.28	(14,729.17)	45,236.58
Fundraisers	3,966.88	31,015.61	22,868.13	(8,664.03)	3,450.33
School Operating	2,640.37	61.70	25,985.73	24,393.24	1,109.58
Clearing	143.03	4,481.91	4,613.69	(11.25)	-
Faculty	979.28	1,331.13	254.32	(314.89)	1,741.20
School Total	<u>\$ 61,952.26</u>	<u>\$ 88,959.75</u>	<u>\$ 91,660.22</u>	<u>\$ -</u>	<u>\$ 59,251.79</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 59,251.79</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 5,861.01	\$ 5,717.03	\$ 3,125.37	\$ (4,202.08)	\$ 4,250.59
Instructional	20,553.49	24,736.06	30,473.89	(7,703.96)	7,111.70
Fundraisers	53,962.40	70,631.62	58,899.64	(18,174.47)	47,519.91
School Operating	(693.44)	9,048.66	3,111.41	(429.58)	4,814.23
Clearing	(1,315.95)	8,756.07	39,041.68	30,569.16	(1,032.40)
Faculty	3,344.99	1,321.06	2,055.30	(59.07)	2,551.68
School Total	<u>\$ 81,712.50</u>	<u>\$ 120,210.50</u>	<u>\$ 136,707.29</u>	<u>\$ -</u>	<u>\$ 65,215.71</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 65,215.71</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 44,383.48	\$ 138,110.86	\$ 130,689.83	\$ 4,034.65	\$ 55,839.16
Instructional	29,773.51	50,222.33	49,786.66	(4,724.50)	25,484.68
Fundraisers	4,300.91	208,027.44	191,166.10	3,574.11	24,736.36
School Operating	6,122.17	33,973.23	33,134.34	8,083.75	15,044.81
Clearing	(4,304.48)	76,256.12	66,131.46	(10,968.01)	(5,147.83)
Faculty	33.46	1,925.00	500.00	-	1,458.46
School Total	\$ 80,309.05	\$ 508,514.98	\$ 471,408.39	\$ -	\$ 117,415.64 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 116,584.45
--Savings	831.19
	\$ 117,415.64
Total cash	\$ 117,415.64

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC VIEW ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 2,034.50	\$ 5,707.63	\$ 6,191.03	\$ 476.60	\$ 2,027.70
Fundraisers	20,297.26	9,658.33	7,915.48	(980.10)	21,060.01
School Operating	6,778.53	579.88	3,209.56	(108.34)	4,040.51
Clearing	442.32	1,908.78	1,744.43	611.84	1,218.51
Faculty	460.88	1,875.00	2,060.77	-	275.11
School Total	\$ 30,013.49	\$ 19,729.62	\$ 21,121.27	\$ -	\$ 28,621.84 *

* Represented by cash on demand with:

Wells Fargo Bank	
--Checking	\$ <u>28,621.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July, 1 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 3,508.45	\$ 7,962.55	\$ 6,155.38	\$ (3,298.83)	\$ 2,016.79
Instructional	16,823.30	27,947.15	18,544.39	(8,469.12)	17,756.94
Fundraisers	20,744.45	61,011.14	32,683.39	(10,678.06)	38,394.14
School Operating	14,613.76	378.00	1,501.13	(2,567.62)	10,923.01
Clearing	(68.50)	16,319.32	40,263.84	24,885.20	872.18
Faculty	60.16	1,530.66	1,718.75	128.43	0.50
School Total	\$ 55,681.62	\$ 115,148.82	\$ 100,866.88	\$ -	\$ 69,963.56 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>69,963.56</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIVER OAKS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 3,754.37	\$ 500.00	\$ 641.18	\$ (3,090.21)	\$ 522.98
Instructional	3,789.72	14,865.00	14,883.26	1,783.82	5,555.28
Fundraisers	6,604.40	14,742.24	10,773.45	(1,769.82)	8,803.37
School Operating	1,971.21	5,068.40	6,049.88	3,076.21	4,065.94
Clearing	(124.30)	3,097.43	3,097.14	-	(124.01)
Faculty	352.99	2,137.85	2,472.79	-	18.05
School Total	<u>\$ 16,348.39</u>	<u>\$ 40,410.92</u>	<u>\$ 37,917.70</u>	<u>\$ -</u>	<u>\$ 18,841.61</u> *

* Represented by cash on demand with:

Wells Fargo Bank
--Checking

\$ 18,841.61

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 425.08	\$ 575.00	\$ 964.51	\$ -	\$ 35.57
Instructional	14,441.84	13,405.69	12,784.53	(1,420.69)	13,642.31
Fundraisers	20,791.25	14,903.28	8,727.48	2,525.69	29,492.74
School Operating	8,565.39	1,608.57	937.66	(1,150.00)	8,086.30
Clearing	(12.00)	357.28	390.28	45.00	0.00
Faculty	2,042.71	2,475.00	2,893.58	-	1,624.13
School Total	\$ 46,254.27	\$ 33,324.82	\$ 26,698.04	\$ -	\$ 52,881.05 *

* Represented by cash on demand with:

TD Bank	
--Checking	\$ 52,881.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RONALD REAGAN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 2,229.14	\$ 9,635.08	\$ 8,120.95	\$ (2,497.77)	\$ 1,245.50
Instructional	6,195.78	32,019.66	42,111.38	10,886.24	6,990.30
Fundraisers	18,496.56	123,124.99	62,027.49	(33,542.37)	46,051.69
School Operating	1,040.18	3,889.30	1,976.97	1,262.14	4,214.65
Clearing	5,319.29	30,409.67	60,661.67	24,486.31	(446.40)
Faculty	214.05	1,454.71	1,710.34	(594.55)	(636.13)
School Total	\$ 33,495.00	\$ 200,533.41	\$ 176,608.80	\$ -	\$ 57,419.61 *

* Represented by cash on demand with:

Suntrust Bank	
--Checking	\$ <u>57,419.61</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HERBERT J. SAUNDERS MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July, 1 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 10,844.46	\$ 15,423.46	\$ 12,708.91	\$ 703.89	\$ 14,262.90
Instructional	25,815.88	42,430.10	54,137.74	26,177.26	40,285.50
Fundraisers	47,145.88	127,620.06	112,588.56	(27,995.76)	34,181.62
School Operating	805.98	1,898.10	3,233.24	2,619.46	2,090.30
Clearing	(1,459.41)	19,322.16	18,567.81	(744.07)	(1,449.13)
Faculty	1,313.23	706.25	686.02	(760.78)	572.68
School Total	\$ 84,466.02	\$ 207,400.13	\$ 201,922.28	\$ -	\$ 89,943.87 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 89,943.87

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SIGNAL HILL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 677.31	\$ 13,553.40	\$ 13,890.03	\$ 62.00	\$ 402.68
Fundraisers	11,844.29	25,457.72	19,978.47	(13.00)	17,310.54
School Operating	7,862.51	1,988.28	556.26	(49.00)	9,245.53
Clearing	8.64	15,715.44	15,708.08	-	16.00
Faculty	129.46	2,386.67	1,810.03	-	706.10
School Total	\$ 20,522.21	\$ 59,101.51	\$ 51,942.87	\$ -	\$ 27,680.85 *

* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>27,680.85</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SINCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 1,093.29	\$ 10,030.35	\$ 8,019.33	\$ 49.00	\$ 3,153.31
Fundraisers	302.97	10,000.84	6,722.66	(49.00)	3,532.15
School Operating	3,041.36	49.00	168.56	-	2,921.80
Clearing	-	3,623.76	3,630.76	-	(7.00)
Faculty	366.59	2,187.92	754.71	-	1,799.80
	\$ 4,804.21	\$ 25,891.87	\$ 19,296.02	\$ -	\$ 11,400.06 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>11,400.06</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SPRINGWOODS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 39,481.12	\$ 24,369.05	\$ 24,048.99	\$ 2,919.66	\$ 42,720.84
Fundraisers	22,817.25	23,644.22	16,397.04	(3,958.16)	26,106.27
School Operating	1,158.60	5,712.17	663.94	777.91	6,984.74
Clearing	(18.97)	2,432.22	2,473.84	60.59	-
Faculty	586.99	775.00	920.00	200.00	641.99
Totals	\$ 64,024.99	\$ 56,932.66	\$ 44,503.81	\$ -	\$ 76,453.84 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>76,453.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL JACKSON HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 28,678.39	\$ 49,592.27	\$ 44,397.50	\$ (2,207.85)	\$ 31,665.31
Instructional	85,244.41	109,306.61	114,785.76	(10,912.89)	68,852.37
Fundraisers	146,021.07	239,207.53	223,083.66	(33,321.94)	128,823.00
School Operating	87,191.19	18,748.38	45,787.25	9,774.93	69,927.25
Clearing	1,683.10	63,919.28	103,502.62	37,900.24	-
Faculty	1,244.07	5,824.09	3,070.13	(1,232.49)	2,765.54
School Total	\$ 350,062.23	\$ 486,598.16	\$ 534,626.92	\$ -	\$ 302,033.47 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 9,007.03
--Savings	282,640.27
Suntrust Bank	
--Lynch Certificate of Deposit	10,386.17
Total cash	\$ 302,033.47

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 4,404.23	\$ 4,062.09	\$ 5,320.11	\$ 1,050.00	\$ 4,196.21
Instructional	13,853.71	39,146.90	49,065.53	19,507.98	23,443.06
Fundraisers	105,933.65	63,347.40	34,134.97	(28,499.77)	106,646.31
School Operating	49,739.53	7,047.83	13,824.74	7,114.50	50,077.12
Clearing	(1,292.20)	21,931.12	21,245.47	627.29	20.74
Faculty	2,917.75	1,695.97	1,771.09	200.00	3,042.63
School Total	<u>\$ 175,556.67</u>	<u>\$ 137,231.31</u>	<u>\$ 125,361.91</u>	<u>\$ -</u>	<u>\$ 187,426.07</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 144,186.02
--Certificate of Deposit	43,240.05
	<u>187,426.07</u>
Total cash	<u>\$ 187,426.07</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 8,691.03	\$ 7,757.05	\$ 9,782.54	\$ 2,200.00	\$ 8,865.54
Fundraisers	21,643.12	10,021.70	3,112.00	(2,286.26)	26,266.56
School Operating	6,596.26	2,304.78	2,413.84	86.26	6,573.46
Clearing	(313.55)	1,500.37	1,791.72	-	(604.90)
Faculty	6,975.56	757.70	1,192.08	-	6,541.18
School Total	\$ 43,592.42	\$ 22,341.60	\$ 18,292.18	\$ -	\$ 47,641.84 *

* Represented by cash on demand with:

SunTrust	
--Checking	\$ <u>47,641.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SWANS CREEK ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 3,287.22	\$ 14,671.52	\$ 15,101.57	\$ 1,163.08	\$ 4,020.25
Fundraisers	4,495.32	16,432.49	13,005.74	(2,135.61)	5,786.46
School Operating	6,919.31	7,380.15	8,120.03	1,529.90	7,709.33
Clearing	(15.29)	9,063.27	7,753.06	(757.37)	537.55
Faculty	3,103.02	2,663.66	3,410.29	200.00	2,556.39
School Total	<u>\$ 17,789.58</u>	<u>\$ 50,211.09</u>	<u>\$ 47,390.69</u>	<u>\$ -</u>	<u>\$ 20,609.98</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 20,609.98</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 77.00	\$ -	\$ 418.00	\$ -	\$ (341.00)
Instructional	3,923.68	9,234.15	9,318.16	(60.00)	3,779.67
Fundraisers	22,734.26	29,053.60	17,201.21	(7,463.72)	27,122.93
School Operating	5,456.55	5,929.53	6,277.97	7,463.72	12,571.83
Clearing	10.00	1,587.29	1,837.38	60.00	(180.09)
Faculty	1,954.43	1,319.16	1,811.45	-	1,462.14
School Total	<u>\$ 34,155.92</u>	<u>\$ 47,123.73</u>	<u>\$ 36,864.17</u>	<u>\$ -</u>	<u>\$ 44,415.48 *</u>

* Represented by cash on demand with:

Bank of America
--Checking

\$ 44,415.48

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 730.00	\$ 648.00	\$ -	\$ 82.00
Instructional	6,651.15	17,569.84	24,277.26	2,873.79	2,817.52
Fundraisers	1,873.22	17,078.42	11,373.22	(3,073.79)	4,504.63
School Operating	411.24	590.00	738.53	48.00	310.71
Clearing	-	4,077.03	4,229.03	152.00	-
Faculty	1,066.43	568.14	629.40	-	1,005.17
School Total	\$ 10,002.04	\$ 40,613.43	\$ 41,895.44	\$ -	\$ 8,720.03 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>8,720.03</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 2,313.76	\$ 966.00	\$ -	\$ 1,347.76
Instructional	3,527.16	15,928.50	16,306.77	502.41	3,651.30
Fundraisers	13,598.93	19,521.64	14,251.06	(502.41)	18,367.10
School Operating	5,526.67	-	107.00	-	5,419.67
Clearing	(46.00)	1,150.62	1,157.62	-	(53.00)
Faculty	269.36	1,455.84	1,289.13	-	436.07
School Total	\$ 22,876.12	\$ 40,370.36	\$ 34,077.58	\$ -	\$ 29,168.90 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>29,168.90</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 612.25	\$ 1,564.00	\$ 1,460.42	\$ -	\$ 715.83
Instructional	1,218.66	24,094.00	34,277.75	10,105.00	1,139.91
Fundraisers	13,641.96	29,578.26	17,447.36	(10,100.00)	15,672.86
School Operating	6,730.15	263.35	6,201.80	220.36	1,012.06
Clearing	228.36	2,842.44	2,738.91	(225.36)	106.53
Faculty	369.85	1,053.12	910.28	-	512.69
School Total	<u>\$ 22,801.23</u>	<u>\$ 59,395.17</u>	<u>\$ 63,036.52</u>	<u>\$ -</u>	<u>\$ 19,159.88</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 19,159.88</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WEST GATE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 905.84	\$ 6,852.00	\$ 6,490.00	\$ -	\$ 1,267.84
Fundraisers	4,652.28	5,598.52	3,809.81	(552.00)	5,888.99
School Operating	171.58	-	687.35	552.00	36.23
Clearing	0.72	701.43	701.43	-	0.72
Faculty	902.44	365.00	685.63	-	581.81
School Total	<u>\$ 6,632.86</u>	<u>\$ 13,516.95</u>	<u>\$ 12,374.22</u>	<u>\$ -</u>	<u>\$ 7,775.59</u> *

* Represented by cash on demand with:

Wells Fargo Bank
--Checking

\$ 7,775.59

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 1,760.00	\$ 1,756.63	\$ -	\$ 3.37
Instructional	1,377.02	19,397.67	23,975.24	4,435.32	1,234.77
Fundraisers	12,283.95	12,466.30	6,454.24	(4,964.06)	13,331.95
School Operating	4,789.89	10.00	168.50	(161.13)	4,470.26
Clearing	(504.27)	3,901.47	3,963.99	-	(566.79)
Faculty	274.94	655.93	1,449.80	689.87	170.94
School Total	<u>\$ 18,221.53</u>	<u>\$ 38,191.37</u>	<u>\$ 37,768.40</u>	<u>\$ -</u>	<u>\$ 18,644.50 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 18,644.50

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY WILLIAMS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 637.26	\$ -	\$ 225.08	\$ -	\$ 412.18
Instructional	13,572.29	18,315.85	19,352.58	14,971.60	27,507.16
Fundraisers	35,470.49	26,182.25	20,040.70	(19,971.60)	21,640.44
School Operating	3,042.14	16,201.85	5,210.24	4,951.24	18,984.99
Clearing	(35.00)	20,674.51	20,688.27	48.76	-
Faculty	756.59	3,161.66	3,605.01	-	313.24
School Total	\$ 53,443.77	\$ 84,536.12	\$ 69,121.88	\$ -	\$ 68,858.01 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>68,858.01</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

T. CLAY WOOD ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2014
Clubs	\$ -	\$ 2,140.00	\$ 1,647.50	\$ 12.50	\$ 505.00
Instructional	462.03	47,022.75	52,465.59	6,724.11	1,743.30
Fundraisers	12,937.18	25,174.12	14,010.08	(8,474.91)	15,626.31
School Operating	2,730.14	-	1,638.69	1,610.44	2,701.89
Clearing	-	2,634.83	2,643.83	9.00	-
Faculty	-	2,501.39	2,620.25	118.86	-
School Total	\$ 16,129.35	\$ 79,473.09	\$ 75,025.94	\$ -	\$ 20,576.50 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,576.50</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 321.66	\$ -	\$ 136.65	\$ -	\$ 185.01
Fundraisers	15,349.66	97.75	94.92	(75.00)	15,277.49
Operating	4,765.85	380.00	154.67	19.50	5,010.68
Clearing	(55.50)	-	-	55.50	-
Faculty	633.14	-	448.07	-	185.07
School Total	\$ 21,014.81	\$ 477.75	\$ 834.31	\$ -	\$ 20,658.25 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,658.25</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 14,320.50	\$ 16,850.57	\$ 4,900.85	\$ (10,026.98)	\$ 16,243.24
Instructional	35,780.85	23,273.55	14,306.00	(7,199.85)	37,548.55
Fundraisers	45,130.40	83,774.95	53,804.86	(22,361.33)	52,739.16
School Operating	83,287.05	2,271.58	5,809.94	(10,965.39)	68,783.30
Clearing	(2,244.89)	20,767.52	66,320.95	51,176.50	3,378.18
Faculty	(1,884.90)	2,437.25	1,197.86	(622.95)	(1,268.46)
School Total	\$ 174,389.01	\$ 149,375.42	\$ 146,340.46	\$ -	\$ 177,423.97 *

* Represented by cash on demand with:

BOA Bank	
--Checking	\$ 57,074.91
--Money Market	120,349.06
	\$ 177,423.97
Total cash	\$ 177,423.97

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Clubs	\$ 72,053.01	\$ 154,700.18	\$ 146,539.87	\$ 7,821.61	\$ 88,034.93
Instructional	53,040.19	68,397.61	62,464.34	(543.66)	58,429.80
Fundraisers	194,305.38	430,338.61	418,040.47	8,164.79	214,768.31
School Operating	52,126.74	6,821.07	10,554.48	8,354.12	56,747.45
Clearing	(64.33)	114,263.50	90,754.64	(23,748.86)	(304.33)
Faculty	4,847.63	4,700.84	2,708.68	(48.00)	6,791.79
School Total	\$ <u>376,308.62</u>	\$ <u>779,221.81</u>	\$ <u>731,062.48</u>	\$ <u>-</u>	\$ <u>424,467.95</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 217,043.84
--Money Market	<u>207,424.11</u>
Total cash	<u>\$ 424,467.95</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

YORKSHIRE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2014

Functions	Cash Balance July 1, 2013	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2014
Instructional	\$ 14,048.37	\$ 11,637.15	\$ 17,722.25	\$ 4,009.83	\$ 11,973.10
Fundraisers	13,574.39	10,529.60	6,719.23	(7,745.83)	9,638.93
School Operating	12,092.70	3,860.76	9,345.52	3,801.25	10,409.19
Clearing	17.92	3,758.52	3,761.19	(65.25)	(50.00)
Faculty	3,121.81	2,677.37	2,071.84	-	3,727.34
School Total	\$ <u>42,855.19</u>	\$ <u>32,463.40</u>	\$ <u>39,620.03</u>	\$ <u>-</u>	\$ <u>35,698.56</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>35,698.56</u>

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: September 12, 2014

To the Prince William County School Board
County of Prince William, Virginia

This report is to follow up on our recent audit of the cash basis financial statement of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2014. During our audit, we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

All Schools

Due to the nature of school activity funds, there is an inherent risk of misappropriation of assets associated with the lack of segregation of duties over the accounts, records, and financial reporting. Although this risk exists, the costs of segregating these duties would likely outweigh the benefits. We recommend those charged with governance and management implement review procedures and other monitoring activities to mitigate the risks associated with the lack of segregation of duties.

The following charts display the findings data in comparative summary formats to enhance the ability to utilize the data to improve internal controls.

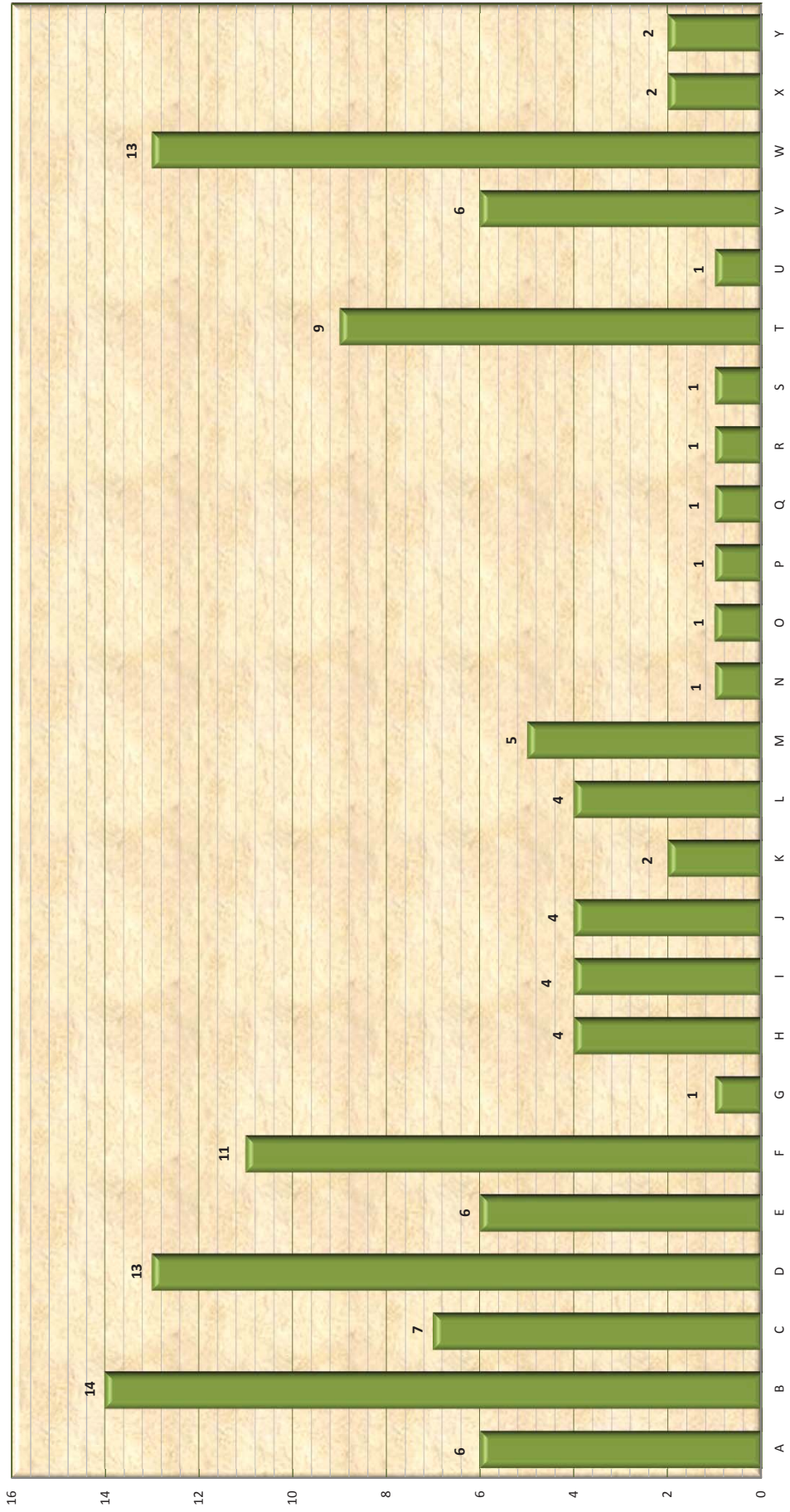
The first chart, "Count of Findings Summary" presents the findings and the number of occurrences of each specific finding. The more frequent findings, such as the school ending the year with deficit balances in accounts, PTA booster information not on hand, and unrelated disbursements can be shared with stakeholders (principals, bookkeepers, and Finance staff) who should then identify approaches to reduce these frequent findings. The corresponding key can be found on the page directly following this chart.

The second chart, "Count of Findings-Elementary" displays the number of findings sorted by the highest number of occurrence of findings for each elementary school.

The third chart, "Count of Findings-Non-Elementary" displays the number of findings for each of the non-elementary schools sorted by the highest number of occurrence of findings for each middle school and high school.

The number of findings is an indication of the emphasis placed on financial controls at any given school. Those schools with a higher number of findings should increase the emphasis on the controls and procedures they have in place. Repeat findings from prior years should be examined very closely with an eye to eliminating them in the following fiscal year. The total number of findings resulting from the audits for fiscal year 2013 was 165 while the fiscal year 2014 audits have yielded 120 findings, a reduction of 45 findings. Additionally, the number of findings with over 15 total occurrences has been reduced from 2 in fiscal year 2013 to 0 in fiscal year 2014. The focus on controls and procedures has had an impact on the internal control environment at each school and Division wide.

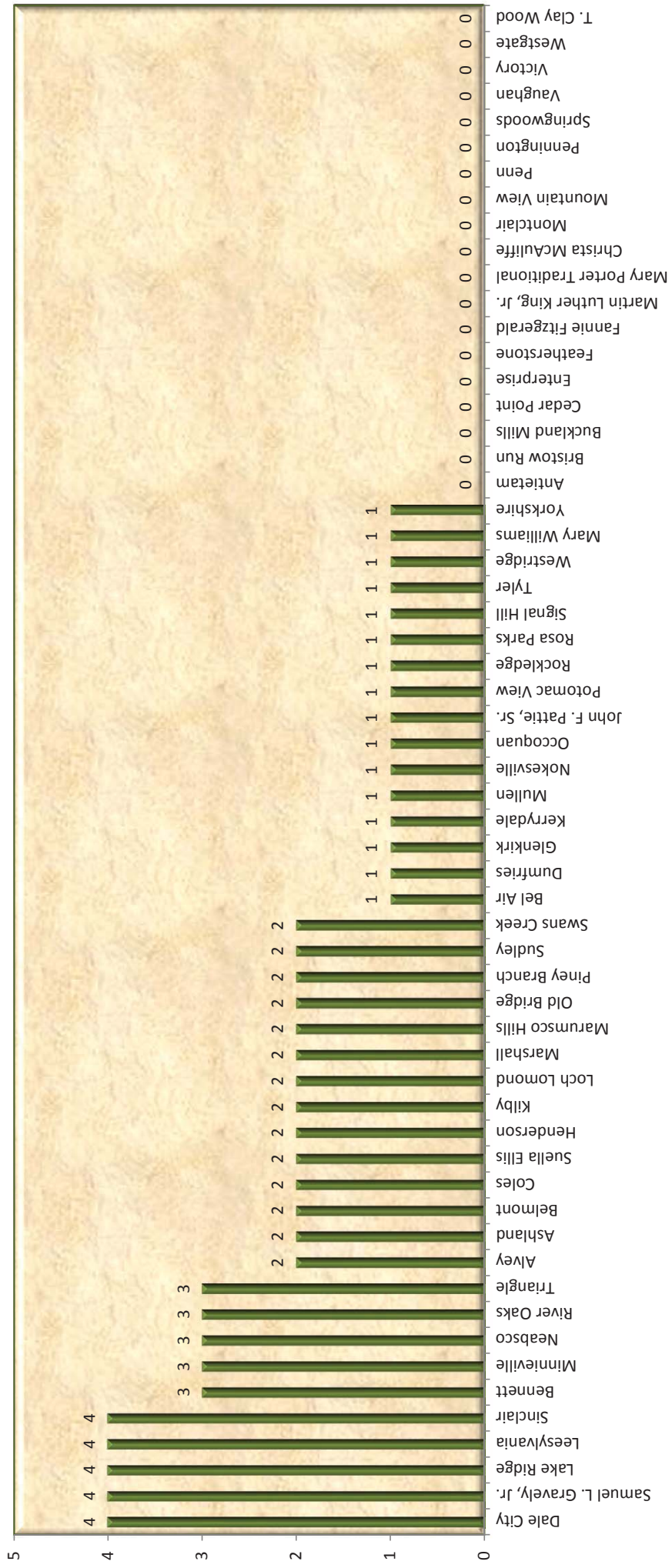
Count of Findings Summary



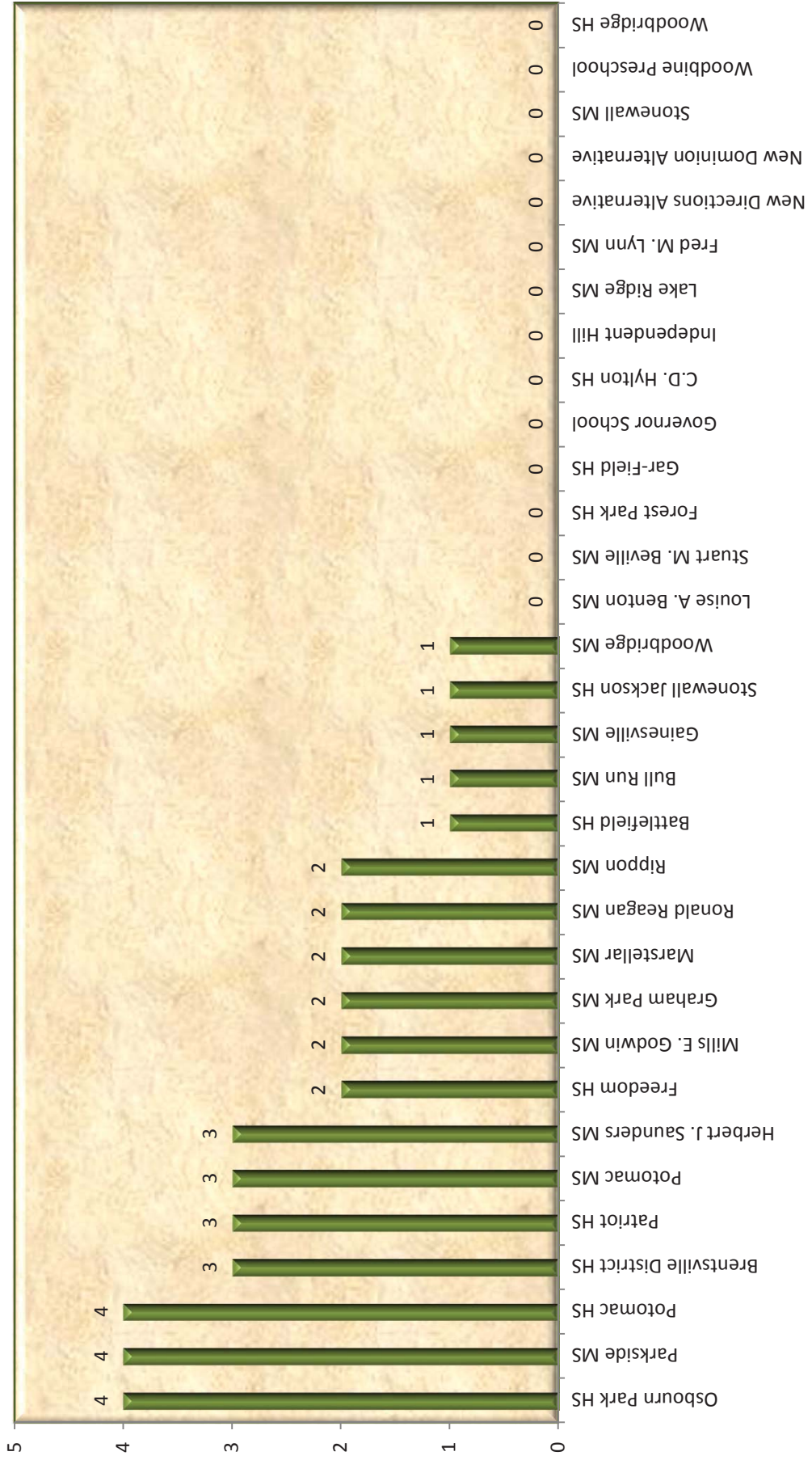
FINDINGS AND RECOMMENDATIONS KEY

A	Lost library book fees not remitted to PWCS in accordance with policy
B	PTA/Booster data documentation form not on hand or incomplete
C	Lack of supporting documentation for check written
D	School ended year with deficit balances in accounts
E	Deposit not made in accordance with PWCS policy
F	Checks outstanding for over one year
G	Reimbursement check signed by payee of check
H	Building use funds not remitted to PWCS timely
I	Yearbook/Fundrasiers lost substantial money
J	Inappropriate transfers made to faculty accounts
K	Lack of approval of supporting documentation by auth. individual
L	Collections/receipts not remitted to bookkeeper timely
M	Checks contained only one signature
N	Interest Income not recorded
O	Standard cash transmittal form not used by school
P	Deposits in transit on year end bank rec could not be verified
Q	Donations not remitted to charitable organization
R	Deposits did not agree to deposit report
S	Void checks on year end outstanding check list
T	Accounts are not grouped in proper category
U	Deposit idle money in money market or CD
V	Bank account not reported as public deposit account
W	Unrelated disbursements/transactions to/from accounts
X	Commissions/Transactions not posted in correct accounts
Y	School's beg balance differed from the previous yr end balance

Count of Findings - Elementary



Count of Findings - Non-Elementary



Alvey Elementary School

Current Year Comments

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

According to the "Financial Guidelines Manual", the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$200. The school had \$372 of transfers into its faculty accounts for the year.

Management's Response

- *Concur - The PTA form that we had on hand was not current for the FY2013-2014 school year. The PTA audit takes place in October of every year. In the future, the last available form received from the PTA will be included. We have asked for the form pertaining to the correct year be filled out with their bookkeeper's findings so that it may also be included.*
- *The Financial Guidelines have been reviewed by me and the bookkeeper in order to maintain proper use of the Student Activity Funds. We will continue to verify that all transactions are concluded in a manner that follows these guidelines.*
- *If any further information is needed, please feel free to contact myself or Mrs. Brothers. We have reviewed the regulations regarding School Activity Funds together, as well as the responses to our findings. Paper copies will be sent by courier directly following the emailed copies.*

Antietam Elementary School

No comments or recommendations.

Ashland Elementary School

Current Year Comments

According to the "Financial Guidelines Manual", lost library book fees are to be remitted semi-annually to PWCS. The school did not adhere to this policy.

It was noted that the school's bank account has not been reported as a public deposit account. We recommend that all accounts be collateralized in accordance with the Virginia Security for Public Deposits Act.

Management's Response

- *Ashland Elementary was in a bookkeeper transition at the end of June so the funds from lost library books were not transmitted. We will remit funds semi-annually going forward.*
- *We are investigating having the student activity fund account with SunTrust Bank collateralized.*

Battlefield High School

Current Year Comment

During our audit, it was determined that receipt #12657 was not deposited in a timely fashion. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. We recommend the school adhere to PWCS policy.

Management's Response

- *The Bookkeeper will make every effort to ensure that deposits are done in a timely fashion and will adhere to the Financial Guidelines Manual. The staff will be retrained on the "Financial Guidelines Manual."*

Bel Air Elementary School

Repeat of Prior Year Comment

According to the "Financial Guidelines Manual," lost library book and instrument rental fees are to be remitted semi-annually (December/June) to PWCS. The school did not adhere to this policy.

Management's Response

- *The school did not adhere to this policy and funds were not remitted until March 2014 because our Finance Officer was on unexpected extended medical leave and we had a Finance Officer from another school helping out in her absence. In the future the reimbursement for lost library books will be done in December and once in the next calendar year.*

Belmont Elementary School

Repeat of Prior Year Comment

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Current Year Comment

According to the "Financial Guidelines Manual", the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$200. The school had \$540 of transfers into its faculty accounts for the year.

Management's Response

- *PTA did not have the 990-N or Co-Op Activity - Form 1, Form 3 until July 28, 2014. By that time, we had already submitted the records to the financial office. We will request PTA executive board complete all necessary forms prior to July 1, 2014.*
- *A transfer was made in the amount of \$200 from Yearbook as per outlined in the Financial Guidelines Manual. A \$380 transfer was made from the Yo Yo fundraiser to purchase Turkeys for families in need during Thanksgiving. Donations from faculty of \$40.00 was transferred into the Relay for Life: American Cancer Society which totals \$540. We have read the guidelines and understand that a transfer of the \$380 from the fundraiser is not within guidelines.*

Bennett Elementary School

Current Year Comments

During our audit, it was discovered that the picture commission received by the school was posted to the general instructional account. We recommend that the picture commission be posted to the pictures account. The picture commission can then be transferred to other accounts for authorized use.

According to the "Financial Guidelines Manual", the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$200. The school had \$357.67 of transfers into its faculty accounts for the year.

During our audit, we noted that receipt #7455 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

Management's Response

- *Noted that picture commission funds were deposited into instructional account instead of Pictures first. Bookkeeper has made a checklist for future transactions to prevent such errors.*
- *Principal and Bookkeeper are aware of \$200 maximum transfer into faculty accounts and will work together in not exceeding this amount.*
- *Teachers and staff have been reminded of the importance of turning over any funds collected from students to the bookkeeper on a daily basis to allow bank deposits to be made in a timely manner.*

Louise A. Benton Middle School

No comments or recommendations.

Stuart M. Beville Middle School

No comments or recommendations.

Brentsville District High School

Current Year Comments

During our audit, it was determined that the school's beginning balance at July 1, 2013 per the financial report differed from our audited balance at June 30, 2013 by \$463.60. It is unclear as to the reason for the difference. All transactions should be recorded in the fiscal year which they occur.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Checks #16672 and #17057 lacked supporting documentation.

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Management's Response

- *We concur that transactions should be recorded in the fiscal year which they occur. Should we have a discrepancy between the June 30 and July 1 reports again, the book keeper will immediately contact central office to find and amend any data entry errors.*
- *We will ensure all checks are supported by appropriate documentation and are not signed by the principal until provided documentation is adequate.*
- *It should be noted the PTAC book keeper's house burned down in mid-June. Although we could not have predicted this, the book keeper and principal will ask for copies of all budgets and statements at meetings so there are also copies at the school. This will ensure the information is available.*

Bristow Run Elementary School

No comments or recommendations.

Buckland Mills Elementary School

No comments or recommendations.

Bull Run Middle School

Current Year Comment

At June 30, 2014 the school had three checks that had been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

Management's Response

- *The Principal and Bookkeeper met to review and discuss the guidelines for addressing the finding of having outstanding checks. Bull Run Middle School followed the recommendations of the auditor and followed the recommendation immediately.*

Cedar Point Elementary School

No comments or recommendations.

Coles Elementary School

Current Year Comments

It was discovered during our audit that the deposit made on November 11, 2103 was \$10 less than the total of the five receipts that comprised this deposit. No explanation was notated for this discrepancy. Deposits recorded by the bank must agree to the school's financial records.

During our audit, we noted that check #4153 was made out to the bookkeeper and also signed by the bookkeeper. We recommend that checks be signed by an authorized individual other than the payee.

Management's Response

- *A deposit made on November 11, 2013 was \$10 less than the total of the five receipts that comprised this deposit. No explanation was notated for this discrepancy.
Response: The Bookkeeper has been instructed to notify the principal when a deposit discrepancy is noted by the bank. A written explanation of discrepancy will be required.*
- *Check #4153 was made out to the bookkeeper and also signed by the bookkeeper.
Response: The Administrative Intern will be added on as a check signer at BB & T. This will allow for an additional check signer other than just the Principal and Bookkeeper. The Bookkeeper will be instructed not to sign checks cashed by her.*

Dale City Elementary School

Repeat of Prior Year Comment

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Current Year Comments

During our audit, we noted that receipt #14519 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The school office account had a deficit balance at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

It was noted that the school's bank account has not been reported as a public deposit account. We recommend that all accounts be collateralized in accordance with the Virginia Security for Public Deposits Act.

Dale City Elementary School (continued)

Management's Response

- *Teachers have been reminded to turn money in daily and the bookkeeper will continue to follow-up on this.*
- *The proper form has been procured and filled out.*
- *Funds have been transferred to cover the deficit and in the future this will be monitored more closely.*
- *Contacted the bank and they have made the change.*

Dumfries Elementary School

Current Year Comment

At June 30, 2014 the school had two checks that had been outstanding for more than one year. We recommend that these checks be written off and added back to the school's cash balance.

Management's Response

- *Per our Y/E audit, we had two checks that had been outstanding for more than one year. The recommendation was to write them off and add the funds back to the school's cash balance. We are complying with that request.*

Suella Ellis Elementary School

Current Year Comments

At June 30, 2014 the school had one check (#1607) that had been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

During our audit we noted an unrelated disbursement made from the book fair account. We recommend only posting transactions that are directly related to the activity in these accounts and transferring any profits to other accounts to make purchases as needed.

Management's Response

- *During our audit on August 12, 2014 there was an outstanding check for more than a year. The check was immediately voided and the money was added back to the school's cash balance. Moving forward checks will be voided in a timely manner.*
- *Next item found was an unrelated disbursement made for a purchase for the Library. In the future we will transfer funds to the appropriate account so purchases can be made.*

Enterprise Elementary School

No comments or recommendations.

Featherstone Elementary School

No comments or recommendations.

Fannie Fitzgerald Elementary School

No comments or recommendations.

Forest Park High School

No comments or recommendations.

Freedom High School

Repeat of Prior Year Comment

During our audit, it was determined that the yearbook lost approximately \$3,300 during fiscal year 2014. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

Current Year Comment

During our audit, it was determined that the gate receipts from the December 6, 2013 basketball game were not remitted to the bookkeeper in a timely fashion. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. We recommend the school adhere to PWCS policy.

Management's Response

- *Yearbooks are to support our students and we will continue do our best to advertise the sale of yearbooks. We are giving free Senior ads to students who purchase a yearbook from September through November. We will encourage Senior parents to purchase an ad to support the child. We are selling previous years Yearbooks at a discount. The Yearbook fee was not included in the Senior dues and we be sure to include it in the future. We are also looking into having parents making payments on-line directly to Herff Jones.*
- *The gate receipts from Friday December 6, 2013 were not remitted to the bookkeeper in a timely manner. Monday and Tuesday December 9 and 10 were code red days. Our previous Activities Director held the funds and remitted with December 11, 12 and 13 and deposited on Saturday December 14, 2013. I have shared the Financial Guidelines Manual with our current Activities Director noting deposits must be made daily.*

Gainesville Middle School

Current Year Comment

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The music department field trip account had a deficit balance at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

Management's Response

- *After final attendance counts for the Music Festival field trip, we were due a refund. The check was promised by June 30; however, it was lost in the mail and we did not receive a replacement check until August.*

Gar-Field High School

No comments or recommendations.

Glenkirk Elementary School

Repeat of Prior Year Comment

We recommend that all checks be supported by adequate documentation. Check #1110 lacked sufficient supporting documentation and checks #1213, #1217, #1218, and #1219 lacked supporting documentation.

Management's Response

- *In response to our external audit findings we will ensure that all checks be supported by adequate documentation.*

Mills E. Godwin Middle School

Current Year Comment

According to the "Financial Guidelines Manual", building use fees are to be remitted monthly to PWCS. Building use fees were remitted quarterly by the school and thus the school did not adhere to this policy.

We noted one occasion when funds collected by a teacher were not remitted to the bookkeeper. Additionally, the teacher used the funds to pay cash to a vendor for services performed and also to purchase supplies for concession sales. We recommend that all transactions related to school activity funds follow the normal accounts payable process in effect at the school.

Additionally, according to the "Financial Guidelines Manual", deposits should be made daily with the bookkeeper as funds are collected by staff. We recommend the school adhere to PWCS policy.

Mills E. Godwin Middle School (continued)

Management's Response

- *Building use fees are now being submitted monthly*
- *On the one occasion when the teacher did not remit funds to the bookkeeper and misused school funds, it was the administration and bookkeeper who uncovered it and immediately reported it to the Finance and Associate Superintendent's Office. A full investigation was done at the school level and the teacher was reprimanded. Additionally, the incident was given to and shared with the auditors upon their arrival in August.*
- *The finance requirements and expectations were reviewed with the staff in August. All teachers are aware of the regulation and expectations regarding the use of school funds.*

Governor School

No comments or recommendations.

Graham Park Middle School

Current Year Comments

In reviewing the school's financial report we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. club).

During our audit we noted that check #3795 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

Management's Response

- *When the accounts were set up they were missing the "import type" field and "print group" field causing them to not be grouped with the rest. This has now been fixed.*
- *This was a check that was dated 10/14/13 and written to the Prince William County Schools. This happened during the first couple weeks of our Bookkeeper being here and it fell through the cracks for the second signature. We have written 428 checks since then and it has not happened again. We will ensure that 2 signatures will be on each check from GPMS.*

Samuel L. Gravely Jr. Elementary School

Current Year Comments

We recommend that all checks be supported by adequate documentation. Check #1560 lacked sufficient supporting documentation.

It was noted that the school's bank account has not been reported as a public deposit account. We recommend that all accounts be collateralized in accordance with the Virginia Security for Public Deposits Act.

According to the "Financial Guidelines Manual", lost library book fees are to be remitted semi-annually to PWCS. The school did not adhere to this policy.

During our audit we noted an unrelated disbursement made from the book fair account. We recommend only posting transactions that are directly related to the activity in these accounts and transferring any profits to other accounts to make purchases as needed.

Management's Response

- *We spoke to Suntrust and the account has been changed to state and local public fund account effective today.*
- *Check #1560 was supported by an invoice #59348, but according to the audit results the check did not include adequate documentation. We will make sure adequate documentation is included with each check.*
- *We will clear the E account four times per school year according to financial guidelines from this point forward.*
- *On August 16, 2013 a transfer was made out of C3290 Book Fair account into D4275 Principal Discretionary Fund to pay for a performance by Bromley. It is understood that transactions from this account are to directly relate to the activity of these accounts.*

Henderson Elementary School

Repeat of Prior Year Comment

It was noted that the school's bank account has not been reported as a public deposit account. We recommend that all accounts be collateralized in accordance with the Virginia Security for Public Deposits Act.

Current Year Comment

During our audit we noted unrelated disbursements made from the book fair and art fundraiser accounts. We recommend only posting transactions that are directly related to the activity in these accounts and transferring any profits to other accounts to make purchases as needed.

Management's Response

- *We have contacted PNC Bank, where our account is housed, and as of October 6, 2014 our account is being reported as a public deposit account.*
- *Moving forward only transactions relating directly to the activity in these accounts will be posted and any profits will be transferred to other coordinating accounts.*

C.D. Hylton High School

No comments or recommendations.

Independent Hill School

No comments or recommendations.

Kerrydale Elementary School

Repeat of Prior Year Comment

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The school's field trip-5th grade, music, and faculty hospitality accounts had deficit balances at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

Management's Response

- *Weekly meetings with the bookkeeper to ensure compliance with the Financial Guidelines Manual. Accounts are being closely monitored to ensure better fund management. Transfers will be made to any accounts with a deficit balance at year-end.*

Kilby Elementary School

Current Year Comment

During our audit we noted that check #97705 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

Additionally, check #9798 was not approved by the principal. All invoices should be approved by the principal before a check is processed for payment.

Management's Response

- *R. Dean Kilby Elementary school concurs with the audit of the check #9775. The school will review checks closer to ensure that there are dual signatures on all checks in the future.*
- *R. Dean Kilby Elementary school concurs with the audit findings of check #9798. The findings stated that the check was not approved by the principal. In the future, all documents will be scrutinized to ensure signatures are on all documents.*

Martin Luther King Jr Elementary School

No comments or recommendations.

Lake Ridge Elementary School

Repeat of Prior Year Comments

According to the "Financial Guidelines Manual", lost library book and lost textbook fees are to be remitted semi-annually to PWCS. The school did not adhere to this policy.

It was noted during our audit that the school's interest revenue account ended the year with a deficit balance. According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better account management utilized to avoid the over spending of accounts.

Current Year Comments

During our audit, it was determined that the school's beginning balance at July 1, 2013 per the financial report differed from our audited balance at June 30, 2013 by \$3,861.01. It is unclear as to the reason for the difference. All transactions should be recorded in the fiscal year which they occur.

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Management's Response

- *Lost library book and lost textbook fees will be remitted semi-annually to PWCS.*
- *At the end of the school year, if the assessed NSF check fees are not received from the parents, then a fund transfer will be made to ensure that the interest revenue account does not end with a deficit balance.*
- *There is an anomaly as to why the school's beginning balance differed from last year's audited balance. This situation was addressed with the Finance Department and the auditors on the day of the audit. At that time, the bookkeeper was told that no difference was noted and there should be no problem as all bank statements for the year were reconciled. We will continue to work with the Finance Department to determine the cause of the anomaly. The bookkeeper will continue to make deposits in a timely fashion and on a daily basis when \$25 or more is received per the Financial Guidelines Manual, thereby ensuring that all transactions are recorded within the fiscal year that they occur.*
- *The bookkeeper will continue to try to obtain the necessary PTA/Booster Club information from the PTO so that it is available for examination during the audit. The bookkeeper will provide the PTO with the necessary paperwork at the beginning of the school year in September and then again, if the information has not been received, in May.*

Lake Ridge Middle School

No comments or recommendations.

Leesylvania Elementary School

Repeat of Prior Year Comment

During our audit of cash receipts it was discovered that receipt #12010 was not deposited timely. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

Current Year Comments

We noted several receipts that were not accompanied by a transmittal form. All receipts for collections from individuals remitting funds to the bookkeeper should be accompanied by a cash transmittal form.

During our audit we noted that check #5250 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

During our audit we noted an unrelated disbursement made from the book fair account. We recommend only posting transactions that are directly related to the activity in these accounts and transferring any profits to other accounts to make purchases as needed.

Management's Response

- In reviewing the receipt [#12010] not being deposited in a timely manner, the bookkeeper was on sick leave 3 days prior to the receipt in question. Multiple daily receipts were deposited in a single day, therefore not being deposited in a timely manner. Some teachers do come in with extra money after they have turned in their slips, intending to add to existing deposit but were entered individually without a cash transmittal form. This procedure will be stopped immediately and all deposits will be accompanied by a deposit slip. The bookkeeper is familiar with the Financial Guidelines Manual and item C under CASH CONTROL. It is our goal as to not have this finding repeated.*
- Check#5250 was signed only by the bookkeeper. This was an oversight and we are familiar with the Financial Guidelines Manual and item B under CASH CONTROL. It is the goal to not have this finding repeated.*
- The unrelated disbursement made from the book fair account was for change for the book fair. In order to prevent this finding in the future we have established D4060.00 in Student Account Funds for any change.*

Loch Lomond Elementary School

Repeat of Prior Year Comment

We noted one instance (receipt #6460) where a staff member held funds for several days before remitting the funds to the bookkeeper. As a result, the funds were not deposited in accordance with PWCS policy. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday

Current Year Comment

According to the "Financial Guidelines Manual", lost library book fees are to be remitted semi-annually to PWCS. The school did not adhere to this policy as a balance of \$301.91 was on hand at June 30, 2014.

Loch Lomond Elementary School (continued)

Management's Response

- *In the future, all teachers will collect and remit funds according to the Prince William County Financial Guidelines. The strings teacher has been instructed to remit funds to the bookkeeper on a daily basis. The strings teacher will receive a copy of the contract and receipt of payment from the bookkeeper.*
- *In the future we will make every effort to ensure these funds are remitted semi-annually.*

Fred M. Lynn Middle School

No comments or recommendations.

Marshall Elementary School

Current Year Comments

During our audit we noted that check #5107 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

During our audit we noted an unrelated disbursement made from the school store account. We recommend only posting transactions that are directly related to the activity in these accounts and transferring any profits to other accounts to make purchases as needed.

Management's Response

- *In the future, I will make sure all checks have two authorized signatories before they are released.*
- *In the future, I will first transfer profits to other accounts to make purchases as needed and only post transactions that are directly related to the activity in these accounts.*

Marstellar Middle School

Current Year Comments

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

We noted one instance (receipt #14817) where a staff member held funds for several days before remitting the funds to the bookkeeper. As a result, the funds were not deposited in accordance with PWCS policy. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

Management's Response

- *The PTN Booster Club information will be retrieved directly after June month's end so that the school will have the report in hand at the time of the SAF audit.*
- *The receipt dates for the daily deposits will be verified when received by staff.*

Marumsco Hills Elementary School

Repeat of Prior Year Comment

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Current Year Comment

At June 30, 2014 the school had four checks that have been outstanding for more than a year. We recommend that these checks be written off and added back to the school's cash balance.

Management's Response

- *In accordance with the audit report and the Financial Guidelines Manual, PTO financial information will be available for examination during the audit*
- *Outstanding checks will be written off and added to the school's cash balance at the end of the school year.*

Christa McAuliffe Elementary School

No comments or recommendations.

Minnieville Elementary School

Repeat of Prior Year Comments

In reviewing the school's financial report we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. fundraising).

During our audit, we noted unrelated disbursements made from the book fair and school pictures account.

Additionally, building use and yearbook transactions were not posted to the appropriate accounts. We recommend only posting transactions that are directly related to the activity in these respective accounts and transferring any profits to other accounts to make purchases as needed.

Management's Response

- *The proper steps have been taken to assign these to the appropriate group of accounts.*
- *In the future funds will only be used from accounts they pertain too.*
- *The appropriate changes have been made to correct the proper accounting for building usage.*

Montclair Elementary School

No comments or recommendations.

Mountain View Elementary School

No comments or recommendations.

Mullen Elementary School

Current Year Comment

During our audit we noted an unrelated disbursement made from the school book fair account. We recommend only posting transactions that are directly related to the activity in this account and transferring any profits to other accounts to make purchases as needed.

Management's Response

- *I concur with the Audit Finding as stated in the Independent Auditor's Report for the FY 2013-2014 Student Activity Fund Audit. In the future, the money will be transferred from the Book Fair account to the Library account prior to writing a check to purchase books for the Mullen Library. A check to PWCS will then be written and sent along with an Expenditure Credit Deposit Form to the Finance Office so that the money can be deposited into the Library Flex Fund.*

Neabsco Elementary School

Repeat of Prior Year Comment

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Current Year Comments

During our audit we noted an unrelated disbursement made from the yearbook account. We recommend only posting transactions that are directly related to the activity in this account and transferring any profits to other accounts to make purchases as needed.

It was noted that the school's bank account has not been reported as a public deposit account. We recommend that all accounts be collateralized in accordance with the Virginia Security for Public Deposits Act.

Management's Response

- *We agree with the auditors' comment and we will adhere to the recommendations. The PTO/Booster Club information was in the audit box. The PTO does not go through a separate account and is run through its own activity line. We will ensure that they have access in the future.*
- *Money was pulled from the yearbook account and the picture account, rather than transferring money into the yearbook account to pay the yearbook invoice. In the future, transfers will be made to ensure we do not have any additional unrelated disbursements out of specific accounts.*
- *In September, it was requested at the bank to be designated as a public deposit account. This recommendation has been completed.*

New Directions Alternative School

No comments or recommendations.

New Dominion Alternative School

No comments or recommendations.

Nokesville Elementary School

Current Year Comment

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The school's field trip-2nd grade, field trip-3rd grade and school store accounts had deficit balances at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

Management's Response

- *In the future, bookkeeper will assess account balances before end of year to ensure that accounts do not end in a deficit amount. Bookkeeper will make transfers to accounts that have deficit balances before year's end.*

Occoquan Elementary School

Current Year Comment

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #5150 lacked supporting documentation.

Management's Response

- *I concur with the auditors findings. I (bookkeeper) did not go back to the vendor and request an invoice for the kindergarten field trip. When the teacher returned the original check and stated that a new check needed to be sent the Burke Lake because the kindergarten classes on that day did not have the opportunity to ride the merry-go-round, as it was broken. I cancelled the original check and re-issued a corrected one. I should have called Burke Lake and had them send me an invoice stating why the first check had to be cancelled. In the future I will be more diligent in making sure proper documentation is attached and this doesn't happen to me again.*

Old Bridge Elementary School

Repeat of Prior Year Comment

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Current Year Comment

At June 30, 2014 the school had one check (#1907) that has been outstanding for more than a year. We recommend this check be voided and added back to the school's cash balance.

Management's Response

- *We will make every effort to have the required information available during the audit examination. This summer the PTO books were in audit at the same time as the school. We will make a greater effort to have this information on hand at the time of the audit. The information is currently available.*
- *We have voided the check and added the amount back to the school's cash balance. We have read and signed the Fund Management procedures from the Financial Guidelines Manual.*

Osborn Park High School

Repeat of Prior Year Comment

At June 30, 2014, the school had in excess of \$375,000 in its checking account. We recommend the school investigate other potential accounts to invest a portion of this balance in, to maximize interest earnings.

Current Year Comments

During our audit, it was discovered that the school had several checks that have been voided but were still recorded as outstanding at June 30, 2014. These checks (#38166, #38477, #38544, #38548, #38564 and #38623) totaled \$755, and we have adjusted the school's cash balance on our audit report to reflect this increase.

Additionally, the school had one certificate of deposit that has not been adjusted to record its interest earnings for the 2014 school year.

In reviewing the school's financial report we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. fundraising).

Osbourn Park High School (continued)

Management's Response

- *We have begun to explore other accounts to maximize the interest earning of our balance.*
- *These checks (#38166, #38477, #38544, #38548, #38564 and #38623) totaled \$755, and we have adjusted the school's cash balance on our audit report to reflect this increase.*
- *All of the stale checks were voided prior to the closing of the year but the date wasn't changed to reflect 6/30/14. In the future the stale checks will be voided before July 1 and prior to closing the fiscal year. The CD interest has been adjusted to reflect the actual amount and In the future the school will obtain a statement from the bank in order to have the accurate interest applied to the CD account.*
- *The new account that was set up but not assigned to any normal account classes was updated to assign the account to the proper account class. The account B2285 was assigned to a Group B/Instructional account.*

Rosa Parks Elementary School

Repeat of Prior Year Comment

It was noted during our audit that the faculty account had a deficit balance at June 30, 2014. According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better account management utilized to avoid the over spending of accounts.

Management's Response

- *We concur with the recommendation. My Bookkeeper followed the Steps to close the year-end School Books. The steps in line 1 states to "Transfer any money to cover negatives in A, B, or D accounts". Our confusion was due to the fact that the F Account was not listed in the end of the year closeout directions. However, In the Financial Guidelines Manual it states "An account in this category may hold a temporary deficit balance, but must end the school year with a positive or zero balance". In the future, we will have a positive or zero balance.*

Parkside Middle School

Repeat of Prior Year Comment

We noted unrelated disbursements posted to the school's picture account. We recommend that transactions in this account be directly related to the profit center to avoid skewing the financial results of the account. The profit resulting from this activity can be transferred to the appropriate account and used for authorized purposes.

Parkside Middle School (continued)

Current Year Comments

During our audit, we noted several receipts that were not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

During our audit it was discovered, that several year-end reports (general ledger, bank reconciliations, etc.) had not been submitted to and approved by the principal. Additionally, several reports necessary for the audit were not on hand until requested.

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Management's Response

- *Once Parkside's new bookkeeper starts on October 21st, 2014 I will make sure that this recommendation is discussed with her and that she is well aware of the expectation supporting our picture account. All transactions in this account will be directly relating to the profit center from this point forward.*
- *Once Parkside's new bookkeeper starts on October 21st, 2014 I will work with her to review our current procedures regarding receiving receipts. All receipts will be expected to be turned in to the bookkeeper within 24 hours from this point forward.*
- *Once Parkside's new bookkeeper starts on October 21st, 2014 I will go over all expectations for this coming school year. Outlined at that time will be the expectation that all year-end reports be submitted and approved by me, the principal in a timely manner from this point forward.*
- *Once Parkside's new bookkeeper starts on October 21st, 2014 I will go over all expectations for this coming school year. Outlined at that time will be the expectation that the PTA/Booster Club information be on hand for our next year audit.*

Patriot High School

Current Year Comments

According to the "Financial Guidelines Manual", building use fees are to be remitted monthly to PWCS. The school did not adhere to this policy.

It was noted that the school's bank account has not been reported as a public deposit account. We recommend that all accounts be collateralized in accordance with the Virginia Security for Public Deposits Act.

In reviewing the school's financial report we noted four accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. clearing).

Patriot High School (continued)

Management's Response

- *In the future, Patriot High School will remit building use fees monthly to PWCS.*
- *Patriot High School will work with the financial institution recommended by the Finance office to correct the reporting as a public deposit account.*
- *The account assignment will be corrected.*

John F. Pattie, Sr. Elementary School

Current Year Comment

During our audit we noted that check #10243 was signed by only the bookkeeper. We recommend all checks contain the signature of two authorized signatories.

Management's Response

- *In the future, all checks will be signed with two authorized signatures, and the bookkeeper will double check for the signatures prior to releasing/mailling the check. The above finding occurred prior to Mrs. Rose Peter starting at Pattie Elementary on 8.26.2014. Mrs. Peter will continue to refer to the "Financial Guidelines Manual" for direction. In the event further clarification is required, she will request assistance and implement the information offered to her from the Financial Services Department. We appreciate the assistance that the Financial Services Department has given us with our questions and concerns over the years.*

Penn Elementary School

No comments or recommendations.

Pennington Traditional School

No comments or recommendations.

Piney Branch Elementary School

Current Year Comments

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

It was noted during our audit that the 4th Field Trip account had a deficit balance at June 30, 2014. According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better account management utilized to avoid the over spending of accounts.

Piney Branch Elementary School (continued)

Management's Response

- *In the future, the PTO will have their audit forms available to Prince William County Schools by the time Piney Branch Elementary is audited.*
- *In the future, the bookkeeper will make certain that there is not a deficit balance in any account. The bookkeeper will make transfers to any account with a deficit balance at year-end to cover any deficit.*

Mary Porter Traditional School

No comments or recommendations.

Potomac Middle School

Current Year Comments

During our audit, we noted unrelated disbursements made from the school fundraiser, book fair and school pictures accounts. We recommend only posting transactions that are directly related to the activity in these respective accounts and transferring any profits to other accounts to make purchases as needed.

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

At June 30, 2014, the school had an outstanding deposit of \$52 that was not recorded on its monthly bank reconciliation. As a result, the bank reconciliation did not agree to the school's year-end financial report. We recommend that monthly bank reconciliations be verified to insure reconciliation with the school's general ledger.

Management's Response

- *Moving forward, any profits from school fundraiser, book fair, school picture and or other similar accounts will reflect disbursements specifically related to said account; transferring any profits to other accounts in order to make purchases as needed.*
- *The summary sheet for PTA/Booster Club did not accompany/summarize the twelve financial statements submitted by the club for the 2013 - 2014 school year. Moving forward, Potomac Middle School will request this summary in a more timely fashion so that it is received prior to the day of the audit.*
- *Dialogue with the auditor indicated that the entry was recorded correctly into Blue Bear prior to closing the month, but actually recorded on BB & T bank statement the following month. Moving forward, a more concentrated effort will be made to verify monthly reconciliations with the school's general ledger.*

Potomac High School

Current Year Comments

In reviewing the school's financial report we noted four accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. clearing).

At June 30, 2014 the school had one check (#32366) that has been outstanding for more than a year. We recommend this check be voided and added back to the school's cash balance.

The school conducted a relay for life fundraiser that raised \$2,513.57 during the year. At June 30, 2014, no funds had been remitted to the charitable organization. We recommend that these funds be remitted to the organization as soon as possible.

During our audit, it was determined that the football fundraiser lost approximately \$1,000 during fiscal year 2014. We recommend that staff investigate the reason for the loss and consider whether the fundraiser should be held in future years.

Management's Response

- *The four accounts that were not assigned to any of the normal account classes have been assigned to the right account class.*
- *The outstanding check (#32366) has been voided and added back to the school's cash balance.*
- *The School Funds that were collected for the Relay for Life fundraiser has been addressed with the sponsor to get the information for disbursement as soon as possible.*
- *The football fundraiser was discussed with the athletic director and football coach and it was decided that because of lack of participation this fundraiser will not be held again.*

Potomac View Elementary School

Current Year Comment

In reviewing the school's financial report we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. clearing).

Management's Response

- *The account (D4255.00 Transcripts) when created did not have the proper set up and has been changed and corrected by listing the account as a Trust Account, changing the import type to Detail and changing the print group to a D account. The account is now assigned to the normal account classes.*

Ronald Reagan Middle School

Current Year Comments

In reviewing the school's financial report, we noted six accounts that were not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts.

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. There were three accounts that had a deficit balance at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management be utilized to avoid the over spending of accounts.

Management's Response

- *It was noted that there were six accounts unassigned to any of the normal account classes. The recommendation was to group these accounts appropriately. The referenced accounts were discussed with the Bookkeeper and Principal at the time of audit. It was noted that all of referenced accounts were newer accounts that had been created and grouped during the 2013-14 school year. The school is uncertain how they became ungrouped after creation but will correct the issue and contact Finance to find out how to prevent this from happening in the future.*
- *It was noted that three accounts had a deficit balance as of June 30, 2014. According to the "Financial Guidelines Manual" no account should end the year with a deficit balance. The recommendation was to ensure transfers be made to any accounts with a deficit balance at year-end and better fund management be utilized to avoid the over spending of accounts. The Principal and Bookkeeper will use new fund management practices for reconciliation of accounts at the end of the fiscal year to prevent this issue in the future. These include leaving a balance high enough to cover any end-of-year fees or last minute expenses in appropriate accounts.*

Rippon Middle School

Current Year Comments

At June 30, 2014 the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. There were two accounts that had a deficit balance at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management be utilized to avoid the over spending of accounts.

Management's Response

- *Check #25633 has since been voided and the balance has been added back into the school's balance.*
- *We are aware of this policy and transfers were made to cover any accounts with a negative balance at the end of June, these two accounts were somehow overlooked. Transfers have been made to- cover these negative balances once the auditor brought it to the bookkeepers attention. We will be sure to do transfers and verify any/all negative balances are covered in the future.*

River Oaks Elementary School

Repeat of Prior Year Comments

During our audit, we noted unrelated disbursements posted to the faculty coke account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from these activities can be transferred to appropriate funds and used for authorized purposes.

It was noted during our audit that one account (school office) had a deficit balance at June 30, 2014. According to the County "Financial Guidelines Manual", accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

Current Year Comment

At June 30, 2014 the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

Management's Response

- *Going forward, all disbursements from these accounts will be transferred to the appropriate account before being utilized.*
- *The month of June statement was reconciled prior to a transfer of funds to cover a bank service charge. Going forward, all transfers will occur before June 30th.*
- *This check will be written off and returned to the school cash balance.*

Rockledge Elementary School

Repeat of Prior Year Comment

In reviewing the school's financial report we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. clearing).

Management's Response

- *In response to the comment on our school's September 15, 2014 preliminary audit; the account that was not assigned to any of the normal account classes has been transferred to General Instruction in our site base budget. This was a clearing account that should have been closed at year end.*

Herbert J. Saunders Middle School

Current Year Comments

During our audit, we noted an unrelated disbursement posted to the believe fundraiser account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit relating from these activities can be transferred to appropriate funds and used for authorized purposes.

During our audit, it was determined that the yearbook lost approximately \$1,400 during fiscal year 2014. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

Management's Response

- *We will only post transactions related to fundraisers in those accounts. All profits will be transferred to other accounts to use for authorized purposes.*
- *The yearbook account was investigated prior to June 30, 2014 by an administrator, the bookkeeper and the yearbook advisor. It was determined at that time that the yearbook sales price was not enough to cover costs and should have been increased. Fortunately, the account balance was sufficient to cover the loss and was able to avoid a deficit balance at year end. In the future, yearbook costs will be reviewed prior to setting prices and will be sufficient to cover costs and hopefully provide a profit for the school.*
- *Our PTO information was incomplete and not on hand at the time of our audit. In the future, all forms required for the PTO will be completed and will be available for examination.*

Signal Hill Elementary School

Current Year Comment

During our audit, we discovered checks unrelated to the operation of the book fair and art fundraiser recorded in the respective accounts. We recommend that transactions in fundraiser account be directly related to the operation of the activity to which they are posted to avoid skewing the financial results of the fundraiser. Profits from fundraisers can be transferred to the appropriate account and used for authorized purposes.

Management's Response

- *In the future, only related checks to the operation of the book fair and/or the art fundraiser will be recorded in the respective accounts. The book fair petty cash will be taken out of change fund account. A separate account was created for the art fundraiser only, to avoid skewing the financial results of the fundraiser. Profits from fundraisers will be transferred to the appropriate account and used for authorized purposes.*

Sinclair Elementary School

Current Year Comments

At June 30, 2014 the school had one check that has been outstanding for more than a year. We recommend this check be written off and added back to the school's cash balance.

The PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

During our audit, it was determined that receipt #6375 was not deposited in a timely fashion. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. We recommend the school adhere to PWCS policy.

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Checks #2163 and #2171 lacked approval.

Management's Response

- *The check has been written off and added back into the school's cash balance.*
- *The paperwork had been turned in as required but was not valid. In the future, the information required has been conveyed to the PTO president and valid paperwork will be available to the school no later than to June 30 of each year.*
- *This occurred when we were between bookkeepers. In the future, the policy will be followed regardless.*
- *The documentation was done but not filed properly. In the future, documentation and approval documentation will be filed with all checks to support the expenditure.*

Springwoods Elementary School

No comments or recommendations.

Stonewall Middle School

No comments or recommendations.

Stonewall Jackson High School

Current Year Comment

During our audit, it was determined that the yearbook lost approximately \$1,900 during fiscal year 2014. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

Management's Response

- *Stonewall Jackson High School has reviewed the student enrollment and the yearbook agreement for 2014-2015 school year with our yearbook vendor. We have made adjustments to the yearbook contract accordingly.*

Sudley Elementary School

Repeat of Prior Year Comment

The school had an outstanding check that was over one year old on its June 30, 2014 bank reconciliation. This check should be written off and added back to the school's cash balance as soon as possible.

Current Year Comment

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The lost library books and faculty fund accounts had deficit balances at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management be utilized to avoid the over spending of accounts.

Management's Response

- *According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. Two Sudley accounts for lost library books and faculty funds ended with a deficit balances on June 30, 2014. Transfers will be made to any accounts with a deficit balance at year-end and the bookkeeper and administrators will plan for better fund management to avoid the over spending of accounts.*
- *One outstanding check, #2936 for \$7.98, that was over one year old on its June 30, 2014 bank reconciliation, was written off and added back to the school's cash balance on September 18, 2014.*

Swans Creek Elementary School

Current Year Comments

According to the "Financial Guidelines Manual", lost library book fees are to be remitted semi-annually to PWCS.

Additionally, building use fund are to be remitted to PWCS monthly. The school did not adhere to this policy.

Management's Response

- *The bookkeeper will insure that Lost Library Book fees are remitted semi-annually to PWCS.*
- *The bookkeeper will insure that building use funds are remitted to PWCS on a monthly basis. However, during the 2013-2014 school year, the church that was using the building fell into financial difficulties and couldn't meet their financial obligation for their last month of building use. The bookkeeper worked with the church pastor to make sure that payment was received and submitted before the end of the school year. This was a unique situation and should not be repeated in the future.*

Triangle Elementary School

Current Year Comments

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The school had eight accounts that had deficit balances at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

In reviewing the school's financial report we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. club).

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #9981 lacked supporting documentation.

Management's Response

- *I have discussed this with my new bookkeeper for this school year to balance out these accounts and to move funding on an as needed basis.*
- *I have informed the new bookkeeper to correct the account code to the proper account and to make sure all accounts are setup properly.*
- *I have informed the new bookkeeper that all adequate documentation must be attached and reviewed by the principal prior to writing out checks.*

Tyler Elementary School

Current Year Comment

The school had two outstanding checks that were over one year old on its June 30, 2014 bank reconciliation. These checks should be written off and added back to the school's cash balance as soon as possible.

Management's Response

- *In the future, outstanding checks will be written off and added back to the school's cash balance after 180 days.*

Vaughan Elementary School

No comments or recommendations.

Victory Elementary School

No comments or recommendations.

West Gate Elementary School

No comments or recommendations.

Westridge Elementary School

Current Year Comment

According to the "Financial Guidelines Manual", the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$200. The school had \$689.87 of transfers into its faculty accounts for the year.

Management's Response

- *\$689.87 was transferred from School Pictures Account to the Faculty Account to pay for the School of Excellence celebration. In the future only \$200 a year will be transferred to the faculty account from a non-faculty account.*

Mary Williams Elementary School

Current Year Comment

According to the "Financial Guidelines Manual", building use fees are to be remitted monthly to PWCS. The school did not adhere to this policy.

Management's Response

- *In the future, all building use fees will be remitted to PWCS monthly. We have read the guidelines and understand PWCS policy.*

T. Clay Wood Elementary School

No comments or recommendations.

Woodbine Preschool

No comments or recommendations.

Woodbridge Middle School

Repeat of Prior Year Comment

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The school had one account that had a deficit balance at June 30, 2014. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

Woodbridge Middle School (continued)

Management's Response

- *The account for our Faculty Vending Machine had a negative balance at the end of the fiscal year. We acknowledge this and were aware that the balance was negative. We purchased the vending machine as a way of creating revenue for staff activities. However, due to student enrollment, our faculty lounge was used as a classroom during the school year and staff had limited access to the vending machine. As a result, there was insufficient revenue generated to pay for the machine. This year we have moved the machine to an area where staff has access to the machine and we will generate enough funds to finish paying for the vending machine, thus showing a profit and a positive balance by the end of the fiscal year. We will make certain that there are no negative accounts at the end of the fiscal year in the future.*

Woodbridge High School

No comments or recommendations.

Yorkshire Elementary School

Current Year Comment

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #11682 lacked supporting documentation.

Management's Response

- *In the future, I will make sure all checks have adequate documentation and are approved by the principal before they are processed for payment.*