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COUNTY OF PRINCE WILLIAM, VIRGINIA  
PUBLIC SCHOOL ACTIVITY FUNDS  
CASH BASIS FINANCIAL STATEMENT  
YEAR ENDED JUNE 30, 2013

ROBINSON, FARMER, COX ASSOCIATES

*A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS*

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CHARLOTTESVILLE<sup>®</sup>RICHMOND<sup>®</sup>FREDERICKSBURG<sup>®</sup>STAUNTON<sup>®</sup>BLACKSBURG



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# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## Independent Auditors' Report

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

### Report on the Financial Statements

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2013, 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 above presents fairly, in all material respects, the cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity funds for the year ended June 30, 2013, 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 20, 2013, on our consideration of the County of Prince William, Virginia School Activity Funds' internal control over financial reporting and on our rests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to described 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, Farmer, Cox Associates*

Staunton, Virginia  
September 20, 2013

# 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 statement of cash receipts, disbursements and balances of the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2013, and the related notes to the financial statement and have issued our report thereon dated September 20, 2013, 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 the 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 20, 2013



**- 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, 2013

Name of School	Cash Balance July 1, 2012	Receipts	Disburse- ments	Cash Balance June 30, 2013
Alvey Elementary School	\$ 30,783.17	\$ 154,719.22	\$ 151,347.40	\$ 34,154.99
Antietam Elementary School	17,947.79	71,891.37	72,899.16	16,940.00
Ashland Elementary School	13,629.27	85,682.85	91,304.39	8,007.73
Battlefield High School	302,551.84	872,087.36	836,103.59	338,535.61
Bel-Air Elementary School	16,033.08	42,476.34	42,780.31	15,729.11
Belmont Elementary School	41,642.12	58,536.54	65,889.45	34,289.21
Bennett Elementary School	48,605.02	106,760.45	128,447.98	26,917.49
Louise A. Benton Middle School	110,408.72	337,719.06	328,578.09	119,549.69
Stuart M. Beville Middle School	80,140.77	141,382.44	151,145.99	70,377.22
Brentsville District Senior High School	141,938.09	483,718.83	490,045.66	135,611.26
Bristow Run Elementary School	28,508.66	82,247.05	85,089.67	25,666.04
Buckland Mills Elementary School	86,661.58	81,063.13	65,687.39	102,037.32
Bull Run Middle School	92,442.39	207,105.18	225,378.48	74,169.09
Cedar Point Elementary School	62,554.57	82,400.88	125,455.16	19,500.29
Coles Elementary School	8,763.82	37,672.12	27,852.08	18,583.86
Dale City Elementary School	26,831.79	27,908.39	23,919.91	30,820.27
Dumfries Elementary School	10,762.31	20,701.19	19,821.52	11,641.98
Suella Ellis Elementary School	13,687.14	22,292.62	20,554.97	15,424.79
Enterprise Elementary School	6,459.55	49,672.02	37,055.53	19,076.04
Featherstone Elementary School	7,331.48	36,598.12	34,545.33	9,384.27
Fannie Fitzgerald Elementary School	11,636.50	44,675.77	35,233.96	21,078.31
Forest Park High School	329,600.79	706,712.33	748,513.80	287,799.32
Freedom High School	334,147.56	524,662.75	414,000.92	444,809.39
Gainesville Middle School	157,594.56	303,226.76	304,919.27	155,902.05
Garfield High School	273,209.98	590,349.04	685,419.05	178,139.97
Glenkirk Elementary School	40,626.84	112,114.22	115,741.52	36,999.54
Mills E. Godwin Middle School	180,314.78	140,586.95	202,913.76	117,987.97
Governor School	213.36	1,220.00	1,371.00	62.36
Graham Park Middle School	37,038.94	129,119.43	130,627.64	35,530.73
Samuel L. Gravely, Jr. Elementary School	51,749.87	107,562.71	111,229.94	48,082.64
Henderson Elementary School	37,664.87	76,431.22	94,903.80	19,192.29
C. D. Hylton High School	709,061.91	793,020.48	689,128.19	812,954.20
Independent Hill School	32,033.10	24,611.27	19,935.60	36,708.77
Kerrydale Elementary School	1,135.88	24,415.33	22,297.30	3,253.91
Kilby Elementary School	6,588.19	12,822.13	13,657.98	5,752.34
Martin Luther King Elementary School	9,857.80	25,357.42	26,441.06	8,774.16
Lake Ridge Elementary School	79,750.88	34,512.99	9,803.65	104,460.22
Lake Ridge Middle School	165,540.06	184,810.19	175,206.10	175,144.15
Leesylvania Elementary School	23,645.11	59,659.64	74,572.49	8,732.26
Loch Lomond Elementary School	2,044.87	39,228.25	39,247.41	2,025.71
Fred M. Lynn Middle School	45,325.58	101,919.90	96,238.99	51,006.49
Marshall Elementary School	66,564.42	61,099.78	101,346.88	26,317.32
Marstellar Middle School	207,345.54	217,281.07	250,156.60	174,470.01
Marumsco Hills Elementary School	26,147.88	31,655.12	34,712.71	23,090.29
Christa McAuliffe Elementary School	9,123.79	25,637.85	23,012.86	11,748.78
Minnieville Elementary School	2,750.38	36,861.79	29,802.93	9,809.24

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Schools  
Year Ended June 30, 2013 (continued)

Name of School	Cash Balance July 1, 2012	Receipts	Disburse- ments	Cash Balance June 30, 2013
Montclair Elementary School	\$ 26,054.75	\$ 54,700.93	\$ 58,252.29	\$ 22,503.39
Mountain View Elementary School	31,181.91	49,187.25	63,682.52	16,686.64
Mullen Elementary School	17,814.94	38,817.31	37,259.00	19,373.25
Neabsco Elementary School	22,915.52	41,509.40	32,432.47	31,992.45
New Directions Alternative School	15,679.92	4,792.80	5,175.72	15,297.00
New Dominion Alternative School	1,772.49	2,113.58	774.95	3,111.12
Nokesville Elementary School	16,773.94	46,585.48	50,564.61	12,794.81
Occoquan Elementary School	9,624.06	33,959.53	27,919.09	15,664.50
Old Bridge Elementary School	22,864.07	35,887.57	30,473.35	28,278.29
Osborn Park Senior High School	358,703.17	845,705.47	828,839.18	375,569.46
Rosa Parks Elementary School	5,145.17	34,971.58	31,441.37	8,675.38
Parkside Middle School	74,789.17	142,837.34	122,811.11	94,815.40
Patriot High School	83,001.35	740,583.32	682,680.36	140,904.31
John F. Pattie, Sr. Elementary School	58,362.25	54,160.39	59,126.43	53,396.21
Penn Elementary School	16,926.96	47,622.24	50,213.57	14,335.63
Pennington Traditional School	29,998.60	112,385.33	106,216.79	36,167.14
Piney Branch Elementary School	12,885.54	56,958.03	48,413.71	21,429.86
Mary Porter Traditional School	57,570.94	95,047.75	90,666.43	61,952.26
Potomac Middle School	37,888.55	138,279.17	94,455.22	81,712.50
Potomac High School	24,707.71	434,627.91	379,026.57	80,309.05
Potomac View Elementary School	25,717.44	24,523.45	20,227.40	30,013.49
Rippon Middle School	69,968.46	106,320.96	120,607.80	55,681.62
River Oaks Elementary School	15,527.74	36,670.12	35,849.47	16,348.39
Rockledge Elementary School	37,944.55	42,782.05	34,472.33	46,254.27
Ronald Reagan Middle School	750.00	179,985.13	147,240.13	33,495.00
Herbert J. Saunders Middle School	83,816.40	155,837.26	155,187.64	84,466.02
Signal Hill Elementary School	34,107.68	59,864.43	73,449.90	20,522.21
Sinclair Elementary School	10,682.91	20,155.42	26,034.12	4,804.21
Springwoods Elementary School	56,418.26	65,087.09	57,480.36	64,024.99
Stonewall Jackson High School	339,087.06	578,707.15	567,731.98	350,062.23
Stonewall Middle School	173,550.35	157,162.09	155,155.77	175,556.67
Sudley Elementary School	43,184.90	17,196.78	16,789.26	43,592.42
Swans Creek Elementary School	38,137.19	47,932.15	68,279.76	17,789.58
Triangle Elementary School	20,691.90	44,710.36	31,246.34	34,155.92
Tyler Elementary School	7,289.65	43,203.29	40,490.90	10,002.04
Vaughan Elementary School	14,312.73	43,434.62	34,871.23	22,876.12
Victory Elementary School	22,515.44	59,634.30	59,348.51	22,801.23
West Gate Elementary School	10,543.00	12,664.61	16,574.75	6,632.86
Westridge Elementary School	34,009.22	60,529.90	76,317.59	18,221.53
Mary Williams Elementary School	48,936.12	73,873.70	69,366.05	53,443.77
T Clay Wood Elementary School	7,843.91	76,141.29	67,855.85	16,129.35
Woodbine Preschool	21,227.15	1,143.50	1,355.84	21,014.81
Woodbridge Middle School	168,290.26	188,174.24	182,075.49	174,389.01
Woodbridge High School	311,520.47	829,487.13	764,698.98	376,308.62
Yorkshire Elementary School	49,558.94	38,767.53	45,471.28	42,855.19
Totals	\$ 6,558,689.34	\$ 13,386,910.48	\$ 13,142,940.94	\$ 6,802,658.88

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, 2013

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**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 the 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 20, 2013

- 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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 4,845.33	\$ 38,225.27	\$ 41,696.89	\$ 12,270.35	\$ 13,644.06
Fundraisers	7,039.73	44,521.22	32,943.86	(16,682.44)	1,934.65
School Operating	16,598.98	48,895.87	56,187.48	9,360.80	18,668.17
Clearing	2,299.13	20,980.56	18,473.92	(4,948.71)	(142.94)
Faculty	-	2,096.30	2,045.25	-	51.05
School Total	\$ 30,783.17	\$ 154,719.22	\$ 151,347.40	\$ -	\$ 34,154.99 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>34,154.99</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs/Organizations	\$ -	\$ -	\$ 89.00	\$ 89.00	\$ -
Instructional	11,129.91	36,089.00	43,430.72	2,943.99	6,732.18
Fundraisers	5,170.50	27,599.67	20,947.88	(2,411.00)	9,411.29
School Operating	1,435.39	2,641.59	2,876.96	(629.99)	570.03
Clearing	-	3,420.11	3,428.11	8.00	-
Faculty	211.99	2,141.00	2,126.49	-	226.50
School Total	\$ 17,947.79	\$ 71,891.37	\$ 72,899.16	\$ -	\$ 16,940.00 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>16,940.00</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs/Organizations	\$ 0.02	\$ 3,785.00	\$ 3,359.10	\$ -	\$ 425.92
Instructional	6,706.87	34,899.26	42,018.10	5,772.71	5,360.74
Fundraisers	236.16	19,626.63	14,082.02	(5,772.71)	8.06
School Operating	6,496.11	126.40	8,965.85	3,534.12	1,190.78
Clearing	(202.80)	25,316.56	21,298.44	(4,034.12)	(218.80)
Faculty	392.91	1,929.00	1,580.88	500.00	1,241.03
School Total	\$ <u>13,629.27</u>	\$ <u>85,682.85</u>	\$ <u>91,304.39</u>	\$ <u>-</u>	\$ <u>8,007.73</u> *

\* Represented by cash on demand with:

SunTrust Bank  
--Checking \$ 8,007.73

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 36,235.09	\$ 80,592.76	\$ 54,979.72	\$ (26,020.80)	\$ 35,827.33
Instructional	26,620.84	59,346.39	41,620.40	(23,150.37)	21,196.46
Fundraisers	118,198.78	512,573.44	310,292.54	(155,323.99)	165,155.69
School Operating	113,438.34	25,452.86	31,953.81	4,982.17	111,919.56
Clearing	(3,267.84)	189,472.95	396,384.36	209,837.25	(342.00)
Faculty	11,326.63	4,648.96	872.76	(10,324.26)	4,778.57
School Total	<u>\$ 302,551.84</u>	<u>\$ 872,087.36</u>	<u>\$ 836,103.59</u>	<u>\$ -</u>	<u>\$ 338,535.61 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 114,274.55
--Money Market Savings	224,261.06
Total cash	<u>\$ 338,535.61</u>

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 587.42	\$ 725.00	\$ 883.12	\$ 158.12	\$ 587.42
Instructional	7,295.52	14,568.43	15,205.27	1,643.75	8,302.43
Fundraisers	3,949.41	25,012.99	24,691.96	(2,773.26)	1,497.18
School Operating	3,229.64	246.00	304.77	963.39	4,134.26
Clearing	-	534.38	542.38	8.00	-
Faculty	971.09	1,389.54	1,152.81	-	1,207.82
School Total	<u>\$ 16,033.08</u>	<u>\$ 42,476.34</u>	<u>\$ 42,780.31</u>	<u>\$ -</u>	<u>\$ 15,729.11 *</u>

\* Represented by cash on demand with:

BB&T

--Checking

\$ 15,729.11

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2013
Club	\$ 348.00	\$ -	\$ -	\$ -	\$ 348.00
Instructional	10,951.86	4,264.52	16,197.93	6,471.17	5,489.62
Fundraisers	25,199.23	22,474.51	17,234.28	(9,289.34)	21,150.12
School Operating	3,313.32	13,570.26	10,956.23	1,199.12	7,126.47
Clearing	1,753.00	17,626.75	20,798.80	1,419.05	-
Faculty	76.71	600.50	702.21	200.00	175.00
School Total	<u>\$ 41,642.12</u>	<u>\$ 58,536.54</u>	<u>\$ 65,889.45</u>	<u>\$ -</u>	<u>\$ 34,289.21</u> *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 34,289.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 15,675.71	\$ 38,656.17	\$ 47,446.50	\$ 7,704.79	\$ 14,590.17
Clubs	15.04	-	-	-	15.04
Fundraisers	33,189.07	51,942.15	34,820.39	(38,267.67)	12,043.16
School Operating	(226.99)	275.70	6,438.61	6,903.03	513.13
Clearing	(432.80)	13,754.10	37,436.60	23,659.85	(455.45)
Faculty	384.99	2,132.33	2,305.88	-	211.44
School Total	<u>\$ 48,605.02</u>	<u>\$ 106,760.45</u>	<u>\$ 128,447.98</u>	<u>\$ -</u>	<u>\$ 26,917.49 *</u>

\* Represented by cash on demand with:

SunTrust Bank  
--Checking

\$ 26,917.49

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Organizational	\$ 30,606.60	\$ 23,505.23	\$ 17,273.28	\$ (1,378.81)	\$ 35,459.74
Instructional	51,974.10	102,653.90	113,952.09	115.15	40,791.06
Fundraisers	15,707.70	154,818.81	104,445.94	(37,815.71)	28,264.86
School Operating	6,230.02	14,064.40	12,022.56	5,540.76	13,812.62
Clearing	3,269.78	39,962.62	80,159.94	36,821.09	(106.45)
Faculty	2,620.52	2,714.10	724.28	(3,282.48)	1,327.86
School Total	<u>\$ 110,408.72</u>	<u>\$ 337,719.06</u>	<u>\$ 328,578.09</u>	<u>\$ -</u>	<u>\$ 119,549.69 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 119,549.69

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ 2,996.32	\$ 10,048.83	\$ 10,838.34	\$ 1,704.38	\$ 3,911.19
Instructional	14,916.47	7,193.66	28,458.83	26,609.77	20,261.07
Fundraisers	38,399.94	109,491.11	83,255.16	(26,117.81)	38,518.08
School Operating	19,523.48	865.63	14,030.01	(2,027.60)	4,331.50
Clearing	-	9,612.61	9,724.67	40.00	(72.06)
Faculty	4,304.56	4,170.60	4,838.98	(208.74)	3,427.44
School Total	<u>\$ 80,140.77</u>	<u>\$ 141,382.44</u>	<u>\$ 151,145.99</u>	<u>\$ -</u>	<u>\$ 70,377.22 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 48,543.13
--Savings	<u>21,834.09</u>
Total cash	<u>\$ 70,377.22</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRENTSVILLE DISTRICT SENIOR HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July, 1 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 50,748.46	\$ 101,811.03	\$ 109,473.97	\$ (2,243.72)	\$ 40,841.80
Instructional	4,064.09	19,566.04	17,299.91	(398.61)	5,931.61
Fundraisers	82,764.95	276,994.11	268,785.27	(9,856.04)	81,117.75
School Operating	3,428.03	21,753.14	21,952.11	309.22	3,538.28
Clearing	19.05	58,007.16	70,027.04	12,189.15	188.32
Faculty	913.51	5,587.35	2,507.36	-	3,993.50
School Total	\$ <u>141,938.09</u>	\$ <u>483,718.83</u>	\$ <u>490,045.66</u>	\$ <u>-</u>	\$ <u>135,611.26</u> *

\* Represented by cash on demand with:

Carter Bank & Trust	
--Checking	\$ 37,298.02
--Money Market	98,313.24
	<u>135,611.26</u>
Total Cash	\$ <u>135,611.26</u>



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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 2,390.01	\$ 1,532.34	\$ 2,033.94	\$ 173.00	\$ 2,061.41
Instructional	1,858.10	28,727.98	29,707.02	1,335.59	2,214.65
Fundraisers	15,034.37	24,394.73	19,116.74	(11,673.00)	8,639.36
School Operating	5,652.16	20,754.08	25,211.18	9,961.66	11,156.72
Clearing	-	2,606.27	2,785.02	202.75	24.00
Faculty	3,574.02	4,231.65	6,235.77	-	1,569.90
School Total	\$ <u>28,508.66</u>	\$ <u>82,247.05</u>	\$ <u>85,089.67</u>	\$ <u>-</u>	\$ <u>25,666.04</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 25,666.04

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 81,408.19	\$ 35,140.95	\$ 35,800.05	\$ 15,852.61	\$ 96,601.70
Fundraisers	77.07	38,674.64	23,219.31	(15,532.40)	-
School Operating	2,345.02	2,864.00	1,550.59	158.53	3,816.96
Clearing	-	3,041.13	2,557.39	(478.74)	5.00
Faculty	2,831.30	1,342.41	2,560.05	-	1,613.66
School Total	<u>\$ 86,661.58</u>	<u>\$ 81,063.13</u>	<u>\$ 65,687.39</u>	<u>\$ -</u>	<u>\$ 102,037.32 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 102,037.32

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, 2013

Functions	Cash Balance July, 1 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 7,751.17	\$ 7,174.45	\$ 9,917.41	\$ 1,141.83	\$ 6,150.04
Instructional	31,373.40	44,127.38	66,700.50	12,420.57	21,220.85
Fundraisers	46,137.60	116,689.57	101,616.41	(24,699.50)	36,511.26
School Operating	4,233.15	1,771.00	12,104.50	13,459.54	7,359.19
Clearing	2,250.41	35,806.82	33,578.57	(1,956.44)	2,522.22
Faculty	696.66	1,535.96	1,461.09	(366.00)	405.53
School Total	\$ 92,442.39	\$ 207,105.18	\$ 225,378.48	\$ -	\$ 74,169.09 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>74,169.09</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 59,503.25	\$ 52,030.50	\$ 105,113.32	\$ 10,787.06	\$ 17,207.49
Fundraisers	1,240.92	20,540.40	3,855.89	(16,689.51)	1,235.92
School Operating	489.08	6,320.87	11,774.63	5,362.45	397.77
Clearing	-	1,661.07	1,856.07	195.00	-
Faculty	1,321.32	1,848.04	2,855.25	345.00	659.11
School Total	<u>\$ 62,554.57</u>	<u>\$ 82,400.88</u>	<u>\$ 125,455.16</u>	<u>\$ -</u>	<u>\$ 19,500.29 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 19,500.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,880.84	\$ 15,125.85	\$ 15,910.72	\$ 2,380.52	\$ 4,476.49
Fundraisers	4,087.62	14,022.53	8,089.48	(6,068.17)	3,952.50
School Operating	682.34	6,936.60	1,456.78	3,201.76	9,363.92
Clearing	(178.59)	597.39	597.39	-	(178.59)
Faculty	1,291.61	989.75	1,797.71	485.89	969.54
School Total	<u>\$ 8,763.82</u>	<u>\$ 37,672.12</u>	<u>\$ 27,852.08</u>	<u>\$ -</u>	<u>\$ 18,583.86</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 18,583.86

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 7,137.00	\$ 5,413.05	\$ 6,915.12	\$ 2,770.44	\$ 8,405.37
Club	1,179.31	2,427.86	2,550.89	96.40	1,152.68
Fundraisers	16,035.17	14,847.09	8,273.92	(3,525.00)	19,083.34
School Operating	1,575.84	1,091.66	1,564.96	513.34	1,615.88
Clearing	120.76	2,948.73	3,177.31	144.82	37.00
Faculty	783.71	1,180.00	1,437.71	-	526.00
School Total	\$ <u>26,831.79</u>	\$ <u>27,908.39</u>	\$ <u>23,919.91</u>	\$ <u>-</u>	\$ <u>30,820.27</u> *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking-General \$ 30,820.27

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 911.12	\$ 8,827.10	\$ 8,472.00	\$ (15.00)	\$ 1,251.22
Fundraisers	7,846.93	9,378.79	8,130.56	(680.00)	8,415.16
School Operating	1,647.10	60.00	821.27	704.27	1,590.10
Clearing	-	935.63	995.63	-	(60.00)
Faculty	357.16	1,499.67	1,402.06	(9.27)	445.50
School Total	\$ <u>10,762.31</u>	\$ <u>20,701.19</u>	\$ <u>19,821.52</u>	\$ <u>-</u>	\$ <u>11,641.98</u> *

\* Represented by cash on demand with:

Bank of America  
--Checking

\$ 11,641.98

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 1,264.62	\$ 5,536.75	\$ 9,579.60	\$ 4,881.60	\$ 2,103.37
Fundraisers	10,309.04	12,503.38	8,020.01	(5,433.23)	9,359.18
School Operating	1,076.03	2,000.00	382.68	402.68	3,096.03
Clearing	25.00	1,065.89	1,091.84	0.95	-
Faculty	1,012.45	1,186.60	1,480.84	148.00	866.21
School Total	\$ 13,687.14	\$ 22,292.62	\$ 20,554.97	\$ -	\$ 15,424.79 *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 15,424.79



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ -	\$ 1,775.00	\$ 1,757.71	\$ 1,000.00	\$ 1,017.29
Instructional	90.00	12,291.25	12,318.25	-	63.00
Fundraisers	3,673.89	10,672.29	6,502.49	(45.33)	7,798.36
School Operating	590.66	17,980.15	10,167.99	(799.67)	7,603.15
Clearing	-	5,142.76	5,117.72	-	25.04
Faculty	2,105.00	1,810.57	1,191.37	(155.00)	2,569.20
School Total	<u>\$ 6,459.55</u>	<u>\$ 49,672.02</u>	<u>\$ 37,055.53</u>	<u>\$ -</u>	<u>\$ 19,076.04</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking

\$ 19,076.04

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,637.46	\$ 14,165.68	\$ 17,060.15	\$ 2,821.11	\$ 2,564.10
Fundraisers	898.69	15,582.91	10,974.67	(4,280.45)	1,226.48
School Operating	2,377.67	4,633.96	3,343.74	1,287.43	4,955.32
Clearing	(20.00)	1,022.09	1,022.09	-	(20.00)
Faculty	1,437.66	1,193.48	2,144.68	171.91	658.37
School Total	<u>\$ 7,331.48</u>	<u>\$ 36,598.12</u>	<u>\$ 34,545.33</u>	<u>\$ -</u>	<u>\$ 9,384.27 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Business Checking

9,384.27

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 4,903.26	\$ 5,207.08	\$ 5,271.47	\$ 1,880.35	\$ 6,719.22
Fundraisers	3,213.05	20,476.86	13,923.09	(2,038.03)	7,728.79
School Operating	1,783.91	3,529.52	553.00	(995.95)	3,764.48
Clearing	(133.10)	14,470.90	15,486.40	1,015.50	(133.10)
Faculty	1,869.38	991.41	-	138.13	2,998.92
School Total	<u>\$ 11,636.50</u>	<u>\$ 44,675.77</u>	<u>\$ 35,233.96</u>	<u>\$ -</u>	<u>\$ 21,078.31</u> *

\* Represented by cash on demand with:

TD Bank  
--Checking \$ 21,078.31

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 30,951.07	\$ 175,825.10	\$ 157,828.95	\$ (29.43)	\$ 48,917.79
Instructional	23,791.21	37,298.40	40,136.52	437.32	21,390.41
Fundraisers	217,980.20	327,196.66	374,087.26	7,009.85	178,099.45
School Operating	52,380.40	4,960.45	26,336.14	6,827.09	37,831.80
Clearing	(1,364.73)	155,415.12	139,709.15	(15,566.58)	(1,225.34)
Faculty	5,862.64	6,016.60	10,415.78	1,321.75	2,785.21
School Total	<u>\$ 329,600.79</u>	<u>\$ 706,712.33</u>	<u>\$ 748,513.80</u>	<u>\$ -</u>	<u>\$ 287,799.32 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 138,255.74
--Money Market	149,543.58
Total cash	<u>\$ 287,799.32</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 9,751.32	\$ 76,036.27	\$ 47,827.15	\$ (11,399.16)	\$ 26,561.28
Instructional	29,978.18	41,618.19	26,698.20	(10,289.80)	34,608.37
Fundraisers	43,320.02	131,305.54	101,918.88	(32,603.53)	40,103.15
School Operating	250,856.91	1,993.64	10,929.49	69,833.56	311,754.62
Clearing	(50.00)	273,709.11	226,627.20	(15,541.07)	31,490.84
Faculty	291.13	-	-	-	291.13
School Total	<u>\$ 334,147.56</u>	<u>\$ 524,662.75</u>	<u>\$ 414,000.92</u>	<u>\$ -</u>	<u>\$ 444,809.39 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 244,117.77
--Savings	<u>200,691.62</u>
Total cash	<u>\$ 444,809.39</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAINESVILLE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 12,950.84	\$ 33,951.62	\$ 30,909.26	\$ (831.07)	\$ 15,162.13
Instructional	64,328.52	90,286.26	107,901.69	26,669.19	73,382.28
Fundraisers	60,162.03	132,588.39	94,947.99	(42,267.72)	55,534.71
School Operating	17,981.24	8,352.92	13,090.41	(2,602.32)	10,641.43
Clearing	-	33,620.01	53,489.36	19,869.35	-
Faculty	2,171.93	4,427.56	4,580.56	(837.43)	1,181.50
School Total	<u>\$ 157,594.56</u>	<u>\$ 303,226.76</u>	<u>\$ 304,919.27</u>	<u>\$ -</u>	<u>\$ 155,902.05 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 54,888.16
--Money Market	101,013.89
	<u>155,902.05</u>
Total cash	<u>\$ 155,902.05</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GARFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 76,184.12	\$ 178,213.27	\$ 179,183.48	\$ (7,016.99)	\$ 68,196.92
Instructional	108,424.73	68,260.90	38,160.98	(111,199.95)	27,324.70
Fundraisers	61,031.54	227,304.11	231,197.90	(2,995.69)	54,142.06
School Operating	22,249.18	14,797.50	43,718.45	33,777.85	27,106.08
Clearing	(138.00)	96,810.45	187,925.85	90,699.00	(554.40)
Faculty	5,458.41	4,962.81	5,232.39	(3,264.22)	1,924.61
School Total	<u>\$ 273,209.98</u>	<u>\$ 590,349.04</u>	<u>\$ 685,419.05</u>	<u>\$ -</u>	<u>\$ 178,139.97 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 71,919.64
Cardinal Bank	
--Money Market Savings	<u>106,220.33</u>
Total cash	<u>\$ 178,139.97</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 239.44	\$ 1,731.00	\$ 1,739.03	\$ -	\$ 231.41
Instructional	7,814.24	45,827.58	62,847.33	30,119.61	20,914.10
Fundraisers	32,090.85	33,319.89	19,259.95	(31,305.23)	14,845.56
School Operating	537.32	1,870.78	2,534.25	1,185.62	1,059.47
Clearing	(242.50)	26,857.60	26,857.60	-	(242.50)
Faculty	187.49	2,507.37	2,503.36	-	191.50
School Total	\$ <u>40,626.84</u>	\$ <u>112,114.22</u>	\$ <u>115,741.52</u>	\$ <u>-</u>	\$ <u>36,999.54</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking \$ 36,999.54



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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 6,698.98	\$ 25,905.89	\$ 24,771.65	\$ (283.17)	\$ 7,550.05
Instructional	9,314.60	41,479.96	40,688.49	8,996.35	19,102.42
Fundraisers	40,915.20	42,952.65	39,468.11	(31,190.87)	13,208.87
School Operating	121,445.30	4,204.42	57,365.54	9,140.55	77,424.73
Clearing	909.77	24,700.98	38,282.65	13,037.14	365.24
Faculty	1,030.93	1,343.05	2,337.32	300.00	336.66
School Total	\$ <u>180,314.78</u>	\$ <u>140,586.95</u>	\$ <u>202,913.76</u>	\$ <u>-</u>	\$ <u>117,987.97</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 8,096.51
--Money Market	<u>109,891.46</u>
Total cash	\$ <u>117,987.97</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GOVERNOR SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July, 1 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ -	\$ 160.00	\$ 160.00	\$ -	\$ -
Fundraising	213.36	-	-	-	213.36
Operating	-	1,060.00	1,211.00	-	(151.00)
School Total	\$ 213.36	\$ 1,220.00	\$ 1,371.00	\$ -	\$ 62.36 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>62.36</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ 4,267.60	\$ 3,732.00	\$ 7,657.38	\$ 2,809.13	\$ 3,151.35
Instructional	14,080.65	45,112.80	53,479.44	10,777.50	16,491.51
Fundraisers	10,619.51	63,948.03	39,132.82	(23,888.55)	11,546.17
School Operating	7,853.96	5,096.95	7,701.55	(1,075.57)	4,173.79
Clearing	-	7,425.27	19,352.76	11,927.49	-
Faculty	217.22	3,804.38	3,303.69	(550.00)	167.91
School Total	<u>\$ 37,038.94</u>	<u>\$ 129,119.43</u>	<u>\$ 130,627.64</u>	<u>\$ -</u>	<u>\$ 35,530.73</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 35,530.73

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 1,252.63	\$ 1,678.00	\$ 1,687.57	\$ -	\$ 1,243.06
Instructional	6,150.45	25,821.68	24,761.03	150.50	7,361.60
Fundraisers	14,940.10	42,996.44	27,720.39	(1,613.39)	28,602.76
School Operating	28,478.17	9,017.74	31,998.77	4,935.39	10,432.53
Clearing	(102.90)	26,455.72	22,969.22	(3,472.50)	(88.90)
Faculty	1,031.42	1,593.13	2,092.96	-	531.59
School Total	<u>\$ 51,749.87</u>	<u>\$ 107,562.71</u>	<u>\$ 111,229.94</u>	<u>\$ -</u>	<u>\$ 48,082.64 *</u>

\* Represented by cash on demand with:

Suntrust Bank  
--Checking

\$ 48,082.64

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 5,742.66	\$ 22,318.28	\$ 33,296.20	\$ 6,918.92	\$ 1,683.66
Clubs	313.14	-	-	-	313.14
Fundraisers	24,378.77	44,299.44	54,019.13	(6,702.67)	7,956.41
School Operating	5,791.92	4,673.30	2,228.26	(216.25)	8,020.71
Clearing	-	3,149.02	3,035.27	-	113.75
Faculty	1,438.38	1,991.18	2,324.94	-	1,104.62
 School Total	 <u>\$ 37,664.87</u>	 <u>\$ 76,431.22</u>	 <u>\$ 94,903.80</u>	 <u>\$ -</u>	 <u>\$ 19,192.29</u> *

\* Represented by cash on demand with:

TD Bank	
--Checking	<u>\$ 19,192.29</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 62,643.72	\$ 91,743.97	\$ 84,211.09	\$ (9,000.80)	\$ 61,175.80
Instructional	162,953.66	143,807.46	122,235.82	608.65	185,133.95
Fundraisers	327,476.60	316,544.05	271,387.88	32,045.10	404,677.87
School Operating	151,542.40	17,289.83	21,674.57	10,931.12	158,088.78
Clearing	1,452.11	220,996.56	185,275.99	(34,325.98)	2,846.70
Faculty	2,993.42	2,638.61	4,342.84	(258.09)	1,031.10
School Total	<u>\$ 709,061.91</u>	<u>\$ 793,020.48</u>	<u>\$ 689,128.19</u>	<u>\$ -</u>	<u>\$ 812,954.20 *</u>

\* Represented by cash on demand with:

BB&T Bank

--Interest Checking

\$ 46,654.49

--Money Market

766,299.71

Total cash

\$ 812,954.20

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 12,483.55	\$ 13,132.52	\$ 10,701.21	\$ 50.00	\$ 14,964.86
Fundraisers	2,452.50	7,579.31	6,521.43	(1,000.00)	2,510.38
Operating	16,516.20	2,108.70	1,357.38	776.53	18,044.05
Clearing	(157.75)	14.83	28.42	173.47	2.13
Faculty	4.54	792.00	763.41	-	33.13
Other	734.06	983.91	563.75	-	1,154.22
School Total	<u>\$ 32,033.10</u>	<u>\$ 24,611.27</u>	<u>\$ 19,935.60</u>	<u>\$ -</u>	<u>\$ 36,708.77 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 36,708.77</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 732.75	\$ 9,815.65	\$ 9,208.48	\$ (538.83)	\$ 801.09
Fundraisers	1,192.61	11,558.40	10,510.74	(392.82)	1,847.45
School Operating	(480.90)	903.31	504.52	681.65	599.54
Clearing	(600.18)	1,697.97	1,749.97	285.51	(366.67)
Faculty	291.60	440.00	323.59	(35.51)	372.50
School Total	\$ 1,135.88	\$ 24,415.33	\$ 22,297.30	\$ -	\$ 3,253.91 *

\* Represented by cash on demand with:

BB & T Bank

--Checking

\$ 3,253.91



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 1,690.29	\$ 4,219.37	\$ 5,064.56	\$ -	\$ 845.10
Fundraisers	1,445.16	5,958.13	3,575.60	(405.16)	3,422.53
School Operating	1,029.77	492.27	1,171.63	264.41	614.82
Clearing	(140.75)	813.27	813.27	140.75	-
Faculty	2,563.72	1,339.09	3,032.92	-	869.89
School Total	<u>\$ 6,588.19</u>	<u>\$ 12,822.13</u>	<u>\$ 13,657.98</u>	<u>\$ -</u>	<u>\$ 5,752.34 *</u>

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking-General

\$ 5,752.34

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARTIN LUTHER KING ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs/Organizational	\$ 83.48	\$ 380.00	\$ 377.00	\$ -	\$ 86.48
Instructional	466.06	14,937.75	15,197.93	374.70	580.58
Fundraisers	6,149.77	4,717.17	4,710.54	(680.00)	5,476.40
School Operating	1,638.79	605.05	938.66	300.30	1,605.48
Clearing	(5.00)	3,133.24	3,173.12	44.88	-
Faculty	1,524.70	1,584.21	2,043.81	(39.88)	1,025.22
School Total	<u>\$ 9,857.80</u>	<u>\$ 25,357.42</u>	<u>\$ 26,441.06</u>	<u>\$ -</u>	<u>\$ 8,774.16 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 8,774.16

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs/Organizations	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	35,275.75	9,171.40	536.25	-	43,910.90
Fundraisers	45,371.91	21,687.35	6,804.27	-	60,254.99
School Operating	(24.28)	2,172.45	2,162.59	-	(14.42)
Clearing	(1,545.16)	1,481.79	300.54	-	(363.91)
Faculty	662.83	-	-	-	662.83
School Total	\$ 79,750.88	\$ 34,512.99	\$ 9,803.65	\$ -	\$ 104,460.22 *

\* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 2,976.18
--Money Market	101,484.04
	\$ 104,460.22
Total cash	\$ 104,460.22

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 4,867.51	\$ 16,722.42	\$ 16,304.55	\$ 401.50	\$ 5,686.88
Instructional	20,653.57	25,340.38	41,985.44	9,574.02	13,582.53
Fundraisers	54,584.03	133,139.17	102,918.29	(34,155.83)	50,649.08
Operating	82,925.97	480.52	4,398.33	23,816.01	102,824.17
Clearing	(12.99)	7,927.68	7,910.11	4.00	8.58
Faculty	2,521.97	1,200.02	1,689.38	360.30	2,392.91
School Total	<u>\$ 165,540.06</u>	<u>\$ 184,810.19</u>	<u>\$ 175,206.10</u>	<u>\$ -</u>	<u>\$ 175,144.15 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 62,683.73
--Money Market	<u>112,460.42</u>
Total cash	<u>\$ 175,144.15</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LEESYLVANIA ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,633.15	\$ 20,001.64	\$ 20,840.03	\$ (694.75)	\$ 1,100.01
Fundraisers	8,973.14	20,983.28	15,104.52	(12,016.54)	2,835.36
School Operating	11,748.68	2,352.99	13,542.21	2,551.99	3,111.45
Clearing	-	14,019.76	24,046.00	11,059.30	1,033.06
Faculty	290.14	2,301.97	1,039.73	(900.00)	652.38
School Total	<u>\$ 23,645.11</u>	<u>\$ 59,659.64</u>	<u>\$ 74,572.49</u>	<u>\$ -</u>	<u>\$ 8,732.26</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 8,732.26</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 133.17	\$ 65.00	\$ 276.15	\$ 159.15	\$ 81.17
Instructional	168.25	6,042.46	9,086.86	2,876.15	-
Fundraisers	1,465.42	12,393.33	8,937.31	(3,171.89)	1,749.55
School Operating	199.11	19,097.06	19,295.40	136.59	137.36
Clearing	(117.03)	779.55	779.55	-	(117.03)
Faculty	195.95	850.85	872.14	-	174.66
School Total	\$ <u>2,044.87</u>	\$ <u>39,228.25</u>	\$ <u>39,247.41</u>	\$ <u>-</u>	\$ <u>2,025.71</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 2,025.71

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 3,863.14	\$ 9,637.45	\$ 11,618.49	\$ 2,479.71	\$ 4,361.81
Instructional	14,555.03	47,575.39	40,442.99	(4,573.83)	17,113.60
Fundraisers	11,556.67	31,522.55	21,416.42	(10,160.08)	11,502.72
School Operating	14,784.06	633.05	605.59	2,640.36	17,451.88
Clearing	-	12,137.08	21,747.61	9,610.53	-
Faculty	566.68	414.38	407.89	3.31	576.48
School Total	\$ 45,325.58	\$ 101,919.90	\$ 96,238.99	\$ -	\$ 51,006.49 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>51,006.49</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 810.89	\$ 3,557.00	\$ 2,961.76	\$ (80.00)	\$ 1,326.13
Instructional	27,656.91	14,046.50	32,646.64	6,053.65	15,110.42
Fundraisers	37,596.81	35,346.30	16,977.96	(46,390.94)	9,574.21
Operating	57.36	341.00	667.76	278.34	8.94
Clearing	(34.55)	2,089.12	42,028.52	39,973.95	-
Faculty	477.00	5,719.86	6,064.24	165.00	297.62
School Total	\$ <u>66,564.42</u>	\$ <u>61,099.78</u>	\$ <u>101,346.88</u>	\$ <u>-</u>	\$ <u>26,317.32</u> *

\* Represented by cash on demand with:

BB&T

--Checking

\$ 26,317.32



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 2,540.80	\$ 6,107.51	\$ 8,794.40	\$ 2,294.49	\$ 2,148.40
Instructional	37,173.26	102,316.59	107,150.67	6,455.35	38,794.53
Fundraisers	143,948.97	64,220.25	37,583.21	(52,986.58)	117,599.43
Operating	20,281.50	1,581.40	3,440.99	(6,657.13)	11,764.78
Clearing	-	41,121.06	90,962.88	50,758.20	916.38
Faculty	3,401.01	1,934.26	2,224.45	135.67	3,246.49
School Total	<u>\$ 207,345.54</u>	<u>\$ 217,281.07</u>	<u>\$ 250,156.60</u>	<u>\$ -</u>	<u>\$ 174,470.01</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 174,470.01</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 1,891.43	\$ 6,631.80	\$ 9,554.72	\$ 3,011.96	\$ 1,980.47
Fundraisers	8,794.82	20,587.42	13,475.29	(4,211.96)	11,694.99
School Operating	11,634.98	1,578.67	6,620.64	1,050.00	7,643.01
Clearing	2,464.58	2,075.03	4,489.61	(50.00)	-
Faculty	1,362.07	782.20	572.45	200.00	1,771.82
School Total	\$ 26,147.88	\$ 31,655.12	\$ 34,712.71	\$ -	\$ 23,090.29 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>23,090.29</u>

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,683.43	\$ 9,006.75	\$ 8,809.56	\$ 682.92	\$ 3,563.54
Fundraisers	3,666.81	12,724.38	9,546.36	(1,516.19)	5,328.64
School Operating	2,529.21	485.49	933.35	633.27	2,714.62
Clearing	19.31	2,483.31	2,493.82	-	8.80
Faculty	225.03	937.92	1,229.77	200.00	133.18
School Total	\$ <u>9,123.79</u>	\$ <u>25,637.85</u>	\$ <u>23,012.86</u>	\$ <u>-</u>	\$ <u>11,748.78</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 11,748.78

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 26.20	\$ 2,214.00	\$ 1,425.89	\$ -	\$ 814.31
Instructional	2,161.59	12,542.26	3,740.29	(9,597.92)	1,365.64
Fundraisers	275.63	18,393.36	11,414.04	204.44	7,459.39
Operating	177.38	6.02	46.31	(103.00)	34.09
Clearing	-	2,873.65	12,368.43	9,496.48	1.70
Faculty	109.58	832.50	807.97	-	134.11
School Total	<u>\$ 2,750.38</u>	<u>\$ 36,861.79</u>	<u>\$ 29,802.93</u>	<u>\$ -</u>	<u>\$ 9,809.24 *</u>

\* Represented by cash on demand with:

BB&T	
--Checking	<u>\$ 9,809.24</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ 1,521.97	\$ 3,093.00	\$ 1,317.72	\$ (94.00)	\$ 3,203.25
Instructional	1,749.64	18,206.65	32,603.01	13,839.24	1,192.52
Fundraisers	21,963.55	29,581.99	20,161.54	(14,226.90)	17,157.10
School Operating	785.67	-	1,658.32	1,688.20	815.55
Clearing	-	2,012.25	2,051.25	39.00	-
Faculty	33.92	1,807.04	460.45	(1,245.54)	134.97
School Total	<u>\$ 26,054.75</u>	<u>\$ 54,700.93</u>	<u>\$ 58,252.29</u>	<u>\$ -</u>	<u>\$ 22,503.39 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 22,503.39

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 644.23	\$ -	\$ 386.74	\$ (257.49)	\$ -
Instructional	12,340.24	27,003.75	47,915.86	15,707.60	7,135.73
Fundraisers	15,180.99	16,814.75	9,787.49	(14,868.76)	7,339.49
Operating	1,888.67	471.22	766.60	38.65	1,631.94
Clearing	-	1,735.00	915.00	(820.00)	-
Faculty	1,127.78	3,162.53	3,910.83	200.00	579.48
School Total	\$ <u>31,181.91</u>	\$ <u>49,187.25</u>	\$ <u>63,682.52</u>	\$ <u>-</u>	\$ <u>16,686.64</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking \$ 16,686.64

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 505.46	\$ 12,535.00	\$ 12,590.31	\$ -	\$ 450.15
Fundraisers	14,060.02	21,782.26	19,022.03	(200.00)	16,620.25
Operating	2,666.66	50.00	113.23	-	2,603.43
Clearing	(800.19)	754.70	754.70	-	(800.19)
Faculty	1,382.99	3,695.35	4,778.73	200.00	499.61
School Total	<u>\$ 17,814.94</u>	<u>\$ 38,817.31</u>	<u>\$ 37,259.00</u>	<u>\$ -</u>	<u>\$ 19,373.25</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 19,373.25</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 5,927.43	\$ 2,798.83	\$ 2,558.93	-	\$ 6,167.33
Fundraisers	4,296.90	24,510.66	15,520.08	(163.38)	13,124.10
Operating	11,294.16	1.33	1,570.33	1,093.08	10,818.24
Clearing	229.98	13,440.10	12,486.38	(1,183.70)	-
Faculty	1,167.05	758.48	296.75	254.00	1,882.78
School Total	<u>\$ 22,915.52</u>	<u>\$ 41,509.40</u>	<u>\$ 32,432.47</u>	<u>\$ -</u>	<u>\$ 31,992.45</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 31,992.45



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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ -	\$ 4,590.00	\$ 4,590.00	\$ -	\$ -
Instructional	900.00	-	-	-	900.00
Fundraisers	1,369.51	-	-	-	1,369.51
School Operating	13,410.41	202.80	585.72	-	13,027.49
School Total	<u>\$ 15,679.92</u>	<u>\$ 4,792.80</u>	<u>\$ 5,175.72</u>	<u>\$ -</u>	<u>\$ 15,297.00</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 15,297.00</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Fundraisers	\$ 215.25	\$ -	\$ -	\$ (15.45)	\$ 199.80
School Operating	635.47	228.13	185.00	15.45	694.05
Clearing	133.00	456.95	589.95	-	-
Faculty	788.77	1,428.50	-	-	2,217.27
School Total	<u>\$ 1,772.49</u>	<u>\$ 2,113.58</u>	<u>\$ 774.95</u>	<u>\$ -</u>	<u>\$ 3,111.12 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 3,111.12</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 4,242.17	\$ 15,972.41	\$ 24,684.08	\$ 7,990.61	\$ 3,521.11
Fundraisers	5,916.51	21,842.84	14,162.63	(9,602.75)	3,993.97
School Operating	3,783.78	191.07	2,740.52	1,774.20	3,008.53
Clearing	11.95	7,212.72	7,049.22	(162.06)	13.39
Faculty	2,819.53	1,366.44	1,928.16	-	2,257.81
School Total	<u>\$ 16,773.94</u>	<u>\$ 46,585.48</u>	<u>\$ 50,564.61</u>	<u>\$ -</u>	<u>\$ 12,794.81</u> *

\* Represented by cash on demand with:

Carter Bank & Trust	
--Checking-General	<u>\$ 12,794.81</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds  
Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 3,181.46	\$ 2,889.70	\$ 4,688.28	\$ 1,271.59	\$ 2,654.47
Fundraisers	6,346.95	21,955.89	18,265.13	(1,082.65)	8,955.06
School Operating	613.77	7,439.90	3,243.70	(153.14)	4,656.83
Clearing	(570.92)	1,445.84	1,476.78	-	(601.86)
Faculty	52.80	228.20	245.20	(35.80)	-
Totals	\$ <u>9,624.06</u>	\$ <u>33,959.53</u>	\$ <u>27,919.09</u>	\$ <u>-</u>	\$ <u>15,664.50</u> *

\* Represented by cash on deposit with:

BB&T Bank

---Checking

\$ 15,664.50

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 5,119.09	\$ 11,303.49	\$ 13,563.93	\$ 3,904.58	\$ 6,763.23
Clubs	-	1,612.04	1,818.40	206.36	-
Fundraisers	12,439.04	18,660.60	11,357.53	(3,904.58)	15,837.53
Operating	2,526.63	649.73	644.40	(206.36)	2,325.60
Clearing	12.13	1,347.71	1,299.84	-	60.00
Faculty	2,767.18	2,314.00	1,789.25	-	3,291.93
School Total	\$ <u>22,864.07</u>	\$ <u>35,887.57</u>	\$ <u>30,473.35</u>	\$ <u>-</u>	\$ <u>28,278.29</u> *

\* Represented by cash on demand with:

BB&T

--Checking

\$ 28,278.29

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 87,149.38	\$ 188,641.94	\$ 179,850.92	\$ (3,937.98)	\$ 92,002.42
Instructional	86,203.97	77,131.24	74,447.73	(927.39)	87,960.09
Fundraisers	104,160.25	387,549.78	383,841.44	9,892.78	117,761.37
School Operating	79,463.23	22,341.84	47,604.02	18,664.85	72,865.90
Clearing	(4,666.35)	165,576.25	137,962.60	(22,578.22)	369.08
Faculty	6,392.69	4,464.42	5,132.47	(1,114.04)	4,610.60
School Total	<u>\$ 358,703.17</u>	<u>\$ 845,705.47</u>	<u>\$ 828,839.18</u>	<u>\$ -</u>	<u>\$ 375,569.46 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 351,113.42
--Certificate of Deposit	2,676.12
SunTrust Bank	
--Certificates of Deposit	<u>21,779.92</u>
Total cash	<u>\$ 375,569.46</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 1,598.30	\$ 16,282.70	\$ 16,639.40	\$ 1,839.70	\$ 3,081.30
Fundraisers	3,484.35	13,292.49	10,333.13	(2,114.40)	4,329.31
School Operating	-	-	267.70	250.70	(17.00)
Clearing	9.26	2,656.12	1,905.86	24.00	783.52
Faculty	53.26	2,740.27	2,295.28	-	498.25
School Total	<u>\$ 5,145.17</u>	<u>\$ 34,971.58</u>	<u>\$ 31,441.37</u>	<u>\$ -</u>	<u>\$ 8,675.38</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 8,675.38</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 12,150.20	\$ 19,083.05	\$ 16,418.66	\$ (155.00)	\$ 14,659.59
Instructional	20,586.15	50,617.75	48,324.22	37.60	22,917.28
Fundraisers	39,866.09	45,975.78	40,437.50	(1,000.26)	44,404.11
Operating	2,319.98	20,557.65	11,954.90	1,155.26	12,077.99
Clearing	(1,505.97)	4,824.35	3,391.00	24.00	(48.62)
Faculty	1,372.72	1,778.76	2,284.83	(61.60)	805.05
School Total	\$ <u>74,789.17</u>	\$ <u>142,837.34</u>	\$ <u>122,811.11</u>	\$ <u>-</u>	\$ <u>94,815.40</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>94,815.40</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, 2013

Functions	Cash Balance July, 1 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 20,389.89	\$ 91,785.82	\$ 45,748.47	\$ (30,411.56)	\$ 36,015.68
Instructional	11,489.92	134,068.17	97,514.34	(23,787.37)	24,256.38
Fundraisers	27,811.34	294,482.01	218,920.63	(59,295.53)	44,077.19
School Operating	16,191.76	9,892.82	31,327.02	38,583.11	33,340.67
Clearing	6,965.18	210,085.50	288,934.90	74,411.35	2,527.13
Faculty	153.26	269.00	235.00	500.00	687.26
School Total	<u>\$ 83,001.35</u>	<u>\$ 740,583.32</u>	<u>\$ 682,680.36</u>	<u>\$ -</u>	<u>\$ 140,904.31 *</u>

\* Represented by cash on demand with:

BB&T

--Checking

\$ 140,904.31

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs/Organizational	\$ 342.28	\$ 1,390.67	\$ 1,255.46	\$ (115.57)	\$ 361.92
Instructional	36,589.15	17,204.61	27,934.92	7,517.68	33,376.52
Fundraisers	18,323.92	23,899.60	15,837.87	(13,089.86)	13,295.79
School Operating	698.06	6,308.47	9,990.44	6,052.16	3,068.25
Clearing	(541.94)	1,957.54	1,921.46	505.86	-
Faculty	2,950.78	3,399.50	2,186.28	(870.27)	3,293.73
School Total	<u>\$ 58,362.25</u>	<u>\$ 54,160.39</u>	<u>\$ 59,126.43</u>	<u>\$ -</u>	<u>\$ 53,396.21 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 53,396.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,048.11	\$ 13,761.61	\$ 24,444.80	\$ 9,884.63	\$ 1,249.55
Fundraisers	13,103.91	25,766.09	15,481.84	(11,480.95)	11,907.21
School Operating	606.60	5,345.53	6,706.80	1,417.44	662.77
Clearing	(125.00)	1,388.96	1,432.39	178.88	10.45
Faculty	1,293.34	1,360.05	2,147.74	-	505.65
School Total	\$ 16,926.96	\$ 47,622.24	\$ 50,213.57	\$ -	\$ 14,335.63 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>14,335.63</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 4,843.92	\$ 8,162.95	\$ 7,408.02	\$ (196.42)	\$ 5,402.43
Instructional	7,703.09	39,984.14	40,975.69	(48.79)	6,662.75
Fundraisers	16,222.93	46,774.98	34,580.34	(4,995.17)	23,422.40
School Operating	561.15	11,468.15	17,024.85	5,890.09	894.54
Clearing	(116.19)	3,901.44	4,029.44	-	(244.19)
Faculty	783.70	2,093.67	2,198.45	(649.71)	29.21
School Total	\$ 29,998.60	\$ 112,385.33	\$ 106,216.79	\$ -	\$ 36,167.14 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>36,167.14</u>

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ -	\$ 1,750.00	\$ 179.26	\$ -	\$ 1,570.74
Instructional	1,148.34	31,336.10	31,183.17	2,047.50	3,348.77
Fundraisers	67.82	16,692.23	10,843.48	(2,047.50)	3,869.07
Operating	11,031.34	3,347.57	3,309.69	(20.96)	11,048.26
Clearing	(80.00)	2,602.58	2,703.54	20.96	(160.00)
Faculty	718.04	1,229.55	194.57	-	1,753.02
School Total	\$ <u>12,885.54</u>	\$ <u>56,958.03</u>	\$ <u>48,413.71</u>	\$ <u>-</u>	\$ <u>21,429.86</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 21,429.86

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ 4,377.43	\$ 5,277.90	\$ 968.99	\$ (640.27)	\$ 8,046.07
Instructional	39,512.69	52,158.93	39,385.63	(6,109.36)	46,176.63
Fundraisers	10,797.43	32,471.14	30,240.63	(9,061.06)	3,966.88
School Operating	2,336.84	877.00	16,211.15	15,637.68	2,640.37
Clearing	40.16	3,044.14	3,230.99	289.72	143.03
Faculty	506.39	1,218.64	629.04	(116.71)	979.28
School Total	\$ 57,570.94	\$ 95,047.75	\$ 90,666.43	\$ -	\$ 61,952.26 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>61,952.26</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 5,097.85	\$ 5,853.37	\$ 5,090.21	\$ -	\$ 5,861.01
Instructional	15,575.04	25,785.96	21,815.11	1,007.60	20,553.49
Fundraisers	16,834.04	99,999.67	61,863.71	(1,007.60)	53,962.40
School Operating	397.87	1,201.82	2,118.13	(175.00)	(693.44)
Clearing	(1,009.40)	2,540.50	3,022.05	175.00	(1,315.95)
Faculty	993.15	2,897.85	546.01	-	3,344.99
School Total	<u>\$ 37,888.55</u>	<u>\$ 138,279.17</u>	<u>\$ 94,455.22</u>	<u>\$ -</u>	<u>\$ 81,712.50 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 81,712.50</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 41,647.07	\$ 91,712.23	\$ 88,008.30	\$ (967.52)	\$ 44,383.48
Instructional	21,845.49	69,850.07	61,090.55	(831.50)	29,773.51
Fundraisers	(39,834.32)	213,175.44	168,816.54	(223.67)	4,300.91
School Operating	3,536.56	15,924.21	14,710.58	1,371.98	6,122.17
Clearing	(3,037.48)	42,915.96	44,833.67	650.71	(4,304.48)
Faculty	550.39	1,050.00	1,566.93	-	33.46
School Total	<u>\$ 24,707.71</u>	<u>\$ 434,627.91</u>	<u>\$ 379,026.57</u>	<u>\$ -</u>	<u>\$ 80,309.05 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 74,288.48
--Savings	<u>6,020.57</u>
Total cash	<u>\$ 80,309.05</u>



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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 643.55	\$ 6,803.29	\$ 7,491.28	\$ 2,078.94	\$ 2,034.50
Fundraisers	18,773.72	12,633.75	9,082.51	(2,027.70)	20,297.26
Operating	6,193.96	729.30	493.49	348.76	6,778.53
Clearing	2.00	1,810.68	870.36	(500.00)	442.32
Faculty	104.21	2,546.43	2,289.76	100.00	460.88
School Total	<u>\$ 25,717.44</u>	<u>\$ 24,523.45</u>	<u>\$ 20,227.40</u>	<u>\$ -</u>	<u>\$ 30,013.49 *</u>

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 30,013.49

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July, 1 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 2,055.51	\$ 6,336.75	\$ 1,940.98	\$ (2,942.83)	\$ 3,508.45
Instructional	24,232.70	40,461.00	23,908.71	(23,961.69)	16,823.30
Fundraisers	24,240.78	54,551.72	37,662.59	(20,385.46)	20,744.45
School Operating	18,068.26	1,822.98	7,004.76	1,727.28	14,613.76
Clearing	1,245.71	2,780.54	49,721.53	45,626.78	(68.50)
Faculty	125.50	367.97	369.23	(64.08)	60.16
School Total	<u>\$ 69,968.46</u>	<u>\$ 106,320.96</u>	<u>\$ 120,607.80</u>	<u>\$ -</u>	<u>\$ 55,681.62 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 55,681.62</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 2,507.11	\$ 8,654.66	\$ 7,407.40	\$ -	\$ 3,754.37
Instructional	4,036.99	11,196.75	13,503.86	2,059.84	3,789.72
Fundraisers	7,050.56	12,087.52	9,995.96	(2,537.72)	6,604.40
School Operating	1,530.81	600.35	637.83	477.88	1,971.21
Clearing	(124.30)	1,937.44	1,937.44	-	(124.30)
Faculty	526.57	2,193.40	2,366.98	-	352.99
School Total	<u>\$ 15,527.74</u>	<u>\$ 36,670.12</u>	<u>\$ 35,849.47</u>	<u>\$ -</u>	<u>\$ 16,348.39 *</u>

\* Represented by cash on demand with:

Wells Fargo Bank	
--Checking	<u>\$ 16,348.39</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Organizational	\$ 10.00	\$ 2,450.02	\$ 2,034.94	\$ -	\$ 425.08
Instructional	10,384.60	18,808.97	17,210.44	2,458.71	14,441.84
Fundraisers	18,062.33	8,742.21	4,813.29	(1,200.00)	20,791.25
School Operating	7,058.66	9,350.71	6,508.27	(1,335.71)	8,565.39
Clearing	(67.05)	1,661.14	1,683.09	77.00	(12.00)
Faculty	2,496.01	1,769.00	2,222.30	-	2,042.71
School Total	\$ <u>37,944.55</u>	\$ <u>42,782.05</u>	\$ <u>34,472.33</u>	\$ <u>-</u>	\$ <u>46,254.27</u> *

\* Represented by cash on demand with:

TD Bank  
--Checking \$ 46,254.27

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ -	\$ 11,173.07	\$ 9,988.72	\$ 1,044.79	\$ 2,229.14
Instructional	-	30,847.16	31,303.43	6,652.05	6,195.78
Fundraisers	-	110,100.07	59,029.10	(32,574.41)	18,496.56
Operating	-	7,120.40	1,809.43	(4,270.79)	1,040.18
Clearing	-	18,221.88	41,931.95	29,029.36	5,319.29
Faculty	750.00	2,522.55	3,177.50	119.00	214.05
School Total	<u>\$ 750.00</u>	<u>\$ 179,985.13</u>	<u>\$ 147,240.13</u>	<u>\$ -</u>	<u>\$ 33,495.00 *</u>

\* Represented by cash on demand with:

Suntrust Bank  
--Checking

\$ 33,495.00

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, 2013

Functions	Cash Balance July, 1 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 7,632.46	\$ 9,436.66	\$ 7,903.02	\$ 1,678.36	\$ 10,844.46
Instructional	34,325.14	42,501.00	56,039.65	5,029.39	25,815.88
Fundraisers	40,286.70	80,891.12	62,627.69	(11,404.25)	47,145.88
School Operating	2,162.47	673.66	3,831.03	1,800.88	805.98
Clearing	(527.63)	19,762.64	22,533.81	1,839.39	(1,459.41)
Faculty	(62.74)	2,572.18	2,252.44	1,056.23	1,313.23
School Total	\$ 83,816.40	\$ 155,837.26	\$ 155,187.64	\$ -	\$ 84,466.02 *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 84,466.02

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,414.19	\$ 17,154.27	\$ 18,899.15	\$ 8.00	\$ 677.31
Fundraisers	20,162.26	21,799.14	16,529.28	(13,587.83)	11,844.29
School Operating	11,409.56	1,966.08	809.14	(4,703.99)	7,862.51
Clearing	6.11	18,352.67	37,212.33	18,862.19	8.64
Faculty	115.56	592.27	-	(578.37)	129.46
School Total	<u>\$ 34,107.68</u>	<u>\$ 59,864.43</u>	<u>\$ 73,449.90</u>	<u>\$ -</u>	<u>\$ 20,522.21 *</u>

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>20,522.21</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 3,065.51	\$ 7,911.78	\$ 10,048.38	\$ 164.38	\$ 1,093.29
Clubs	-	327.00	327.00	-	-
Fundraisers	2,987.18	8,175.39	9,532.07	(1,327.53)	302.97
Operating	3,244.47	35.00	80.26	(157.85)	3,041.36
Clearing	(10.00)	2,388.04	4,184.04	1,806.00	-
Faculty	1,395.75	1,318.21	1,862.37	(485.00)	366.59
School Total	<u>\$ 10,682.91</u>	<u>\$ 20,155.42</u>	<u>\$ 26,034.12</u>	<u>\$ -</u>	<u>\$ 4,804.21</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 4,804.21



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SPRINGWOODS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 35,953.78	\$ 41,684.28	\$ 42,712.25	\$ 4,555.31	\$ 39,481.12
Fundraisers	18,643.57	18,669.06	9,897.72	(4,597.66)	22,817.25
School Operating	1,240.59	724.00	536.12	(269.87)	1,158.60
Clearing	-	2,224.75	2,555.94	312.22	(18.97)
Faculty	580.32	1,785.00	1,778.33	-	586.99
Totals	<u>\$ 56,418.26</u>	<u>\$ 65,087.09</u>	<u>\$ 57,480.36</u>	<u>\$ -</u>	<u>\$ 64,024.99 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 64,024.99

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 28,020.04	\$ 67,296.67	\$ 64,987.17	\$ (1,651.15)	\$ 28,678.39
Instructional	70,551.19	134,550.99	112,548.30	(7,309.47)	85,244.41
Fundraisers	144,045.09	274,443.16	250,694.27	(21,772.91)	146,021.07
School Operating	93,076.66	18,551.13	17,003.49	(7,433.11)	87,191.19
Clearing	1,358.10	78,450.97	118,074.94	39,948.97	1,683.10
Faculty	2,035.98	5,414.23	4,423.81	(1,782.33)	1,244.07
School Total	<u>\$ 339,087.06</u>	<u>\$ 578,707.15</u>	<u>\$ 567,731.98</u>	<u>\$ -</u>	<u>\$ 350,062.23</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 27,132.11
--Savings	312,555.25
Suntrust Bank	
--Lynch Certificate of Deposit	<u>10,374.87</u>
Total cash	<u>\$ 350,062.23</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 3,765.38	\$ 6,812.72	\$ 6,441.71	\$ 267.84	\$ 4,404.23
Instructional	9,948.71	45,515.92	43,982.00	2,371.08	13,853.71
Fundraisers	114,515.93	82,896.62	73,507.04	(17,971.86)	105,933.65
School Operating	41,928.84	1,972.50	5,126.04	10,964.23	49,739.53
Clearing	93.49	18,059.09	23,813.49	4,368.71	(1,292.20)
Faculty	3,298.00	1,905.24	2,285.49	-	2,917.75
School Total	\$ <u>173,550.35</u>	\$ <u>157,162.09</u>	\$ <u>155,155.77</u>	\$ <u>-</u>	\$ <u>175,556.67</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 132,327.28
--Certificate of Deposit	<u>43,229.39</u>
Total cash	\$ <u>175,556.67</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 7,811.66	\$ 6,505.03	\$ 11,544.90	\$ 5,919.24	\$ 8,691.03
Fundraisers	25,102.55	6,185.67	2,494.88	(7,150.22)	21,643.12
School Operating	4,052.75	2,622.12	1,085.61	1,007.00	6,596.26
Clearing	(268.68)	922.06	990.91	23.98	(313.55)
Faculty	6,486.62	961.90	672.96	200.00	6,975.56
School Total	<u>\$ 43,184.90</u>	<u>\$ 17,196.78</u>	<u>\$ 16,789.26</u>	<u>\$ -</u>	<u>\$ 43,592.42</u> *

\* Represented by cash on demand with:

SunTrust  
--Checking \$ 43,592.42

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ (150.00)	\$ -	\$ -	\$ 150.00	\$ -
Instructional	4,899.63	19,312.95	22,070.34	1,144.98	3,287.22
Fundraisers	12,113.78	20,006.89	14,940.91	(12,684.44)	4,495.32
School Operating	18,142.68	541.40	2,068.20	(9,696.57)	6,919.31
Clearing	-	3,524.50	24,425.82	20,886.03	(15.29)
Faculty	3,131.10	4,546.41	4,774.49	200.00	3,103.02
School Total	\$ <u>38,137.19</u>	\$ <u>47,932.15</u>	\$ <u>68,279.76</u>	\$ <u>-</u>	\$ <u>17,789.58</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 17,789.58

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,469.67	\$ 9,757.12	\$ 10,630.08	\$ 2,326.97	\$ 3,923.68
Club	-	-	289.90	366.90	77.00
Fundraisers	9,668.09	28,718.21	14,060.12	(1,591.92)	22,734.26
School Operating	6,637.99	3,835.15	3,514.37	(1,502.22)	5,456.55
Clearing	(290.27)	1,755.73	1,855.73	400.27	10.00
Faculty	2,206.42	644.15	896.14	-	1,954.43
School Total	<u>\$ 20,691.90</u>	<u>\$ 44,710.36</u>	<u>\$ 31,246.34</u>	<u>\$ -</u>	<u>\$ 34,155.92 *</u>

\* Represented by cash on demand with:

Bank of America  
--Checking

\$ 34,155.92

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ -
Instructional	1,818.50	17,364.98	21,710.87	9,178.54	6,651.15
Fundraisers	4,191.87	19,437.65	9,504.13	(12,252.17)	1,873.22
School Operating	454.74	125.75	3,707.38	3,538.13	411.24
Clearing	-	3,624.92	3,659.42	34.50	-
Faculty	824.54	2,249.99	1,509.10	(499.00)	1,066.43
School Total	<u>\$ 7,289.65</u>	<u>\$ 43,203.29</u>	<u>\$ 40,490.90</u>	<u>\$ -</u>	<u>\$ 10,002.04 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 10,002.04

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 1,447.32	\$ 23,781.40	\$ 20,866.78	\$ (834.78)	\$ 3,527.16
Fundraisers	7,778.01	16,901.06	10,226.92	(853.22)	13,598.93
School Operating	4,820.71	693.00	1,763.01	1,775.97	5,526.67
Clearing	(34.50)	1,624.49	1,548.02	(87.97)	(46.00)
Faculty	301.19	434.67	466.50	-	269.36
School Total	<u>\$ 14,312.73</u>	<u>\$ 43,434.62</u>	<u>\$ 34,871.23</u>	<u>\$ -</u>	<u>\$ 22,876.12</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 22,876.12



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 501.98	\$ 624.75	\$ 514.48	\$ -	\$ 612.25
Instructional	7,638.16	22,532.00	29,005.74	54.24	1,218.66
Fundraisers	6,814.08	25,228.74	11,880.50	(6,520.36)	13,641.96
School Operating	7,139.32	5,497.94	15,071.18	9,164.07	6,730.15
Clearing	127.00	4,567.08	2,258.89	(2,206.83)	228.36
Faculty	294.90	1,183.79	617.72	(491.12)	369.85
School Total	\$ 22,515.44	\$ 59,634.30	\$ 59,348.51	\$ -	\$ 22,801.23 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>22,801.23</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 2,934.34	\$ 5,166.75	\$ 7,195.25	\$ -	\$ 905.84
Fundraisers	6,185.50	6,402.88	4,916.04	(3,020.06)	4,652.28
School Operating	384.51	-	3,232.99	3,020.06	171.58
Clearing	0.72	819.98	819.98	-	0.72
Faculty	1,037.93	275.00	410.49	-	902.44
School Total	\$ 10,543.00	\$ 12,664.61	\$ 16,574.75	\$ -	\$ 6,632.86 *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 6,632.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 1,098.11	\$ 27,905.36	\$ 36,998.93	\$ 9,372.48	\$ 1,377.02
Fundraisers	27,086.10	15,565.89	9,076.54	(21,291.50)	12,283.95
School Operating	5,727.38	13,917.21	26,338.93	11,484.23	4,789.89
Clearing	(458.84)	2,527.23	3,007.45	434.79	(504.27)
Faculty	556.47	614.21	895.74	-	274.94
School Total	<u>\$ 34,009.22</u>	<u>\$ 60,529.90</u>	<u>\$ 76,317.59</u>	<u>\$ -</u>	<u>\$ 18,221.53</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 18,221.53</u>

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Clubs	\$ 105.27	\$ 800.00	\$ 218.01	\$ (50.00)	\$ 637.26
Instructional	13,167.45	17,528.95	21,407.65	4,283.54	13,572.29
Fundraisers	33,904.08	33,263.32	24,575.45	(7,121.46)	35,470.49
School Operating	429.71	2,080.90	2,479.10	3,010.63	3,042.14
Clearing	(35.00)	16,932.47	16,609.76	(322.71)	(35.00)
Faculty	1,364.61	3,268.06	4,076.08	200.00	756.59
School Total	<u>\$ 48,936.12</u>	<u>\$ 73,873.70</u>	<u>\$ 69,366.05</u>	<u>\$ -</u>	<u>\$ 53,443.77</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 53,443.77

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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 724.45	\$ 40,353.95	\$ 42,688.68	\$ 2,072.31	\$ 462.03
Clubs	1.00	1,043.00	1,044.00	-	-
Fundraisers	5,178.62	29,857.81	17,801.64	(4,297.61)	12,937.18
School Operating	2,701.89	803.59	2,072.17	1,296.83	2,730.14
Clearing	(33.65)	1,913.64	1,892.39	12.40	-
Faculty	(728.40)	2,169.30	2,356.97	916.07	-
School Total	\$ 7,843.91	\$ 76,141.29	\$ 67,855.85	\$ -	\$ 16,129.35 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>16,129.35</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 517.20	\$ -	\$ 195.54	\$ -	\$ 321.66
Fundraisers	15,312.28	98.50	61.12	-	15,349.66
Operating	5,410.07	240.00	684.22	(200.00)	4,765.85
Clearing	(55.50)	-	-	-	(55.50)
Faculty	43.10	805.00	414.96	200.00	633.14
School Total	<u>\$ 21,227.15</u>	<u>\$ 1,143.50</u>	<u>\$ 1,355.84</u>	<u>\$ -</u>	<u>\$ 21,014.81</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 21,014.81

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 10,356.91	\$ 32,229.65	\$ 22,425.87	\$ (5,840.19)	\$ 14,320.50
Instructional	34,875.49	25,449.01	15,161.85	(9,381.80)	35,780.85
Fundraisers	44,681.09	85,746.63	49,297.15	(36,000.17)	45,130.40
Operating	75,430.10	1,085.82	7,009.85	13,780.98	83,287.05
Clearing	1,412.50	42,015.62	83,933.30	38,260.29	(2,244.89)
Faculty	1,534.17	1,647.51	4,247.47	(819.11)	(1,884.90)
School Total	\$ 168,290.26	\$ 188,174.24	\$ 182,075.49	\$ -	\$ 174,389.01 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 113,485.69
--Money Market	<u>60,903.32</u>
Total cash	<u>\$ 174,389.01</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Club/Organization	\$ 62,383.78	\$ 141,796.17	\$ 143,688.22	\$ 11,561.28	\$ 72,053.01
Instructional	54,671.32	77,732.44	80,711.11	1,347.54	53,040.19
Fundraisers	134,110.72	441,915.40	396,504.27	14,783.53	194,305.38
Operating	58,461.93	5,350.37	19,254.33	7,568.77	52,126.74
Clearing	(1,472.37)	157,305.14	120,635.98	(35,261.12)	(64.33)
Faculty	3,365.09	5,387.61	3,905.07	-	4,847.63
School Total	\$ <u>311,520.47</u>	\$ <u>829,487.13</u>	\$ <u>764,698.98</u>	\$ <u>-</u>	\$ <u>376,308.62</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 168,940.92
--Money Market	<u>207,367.70</u>
Total cash	\$ <u>376,308.62</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, 2013

Functions	Cash Balance July 1, 2012	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2013
Instructional	\$ 20,346.07	\$ 10,973.15	\$ 18,668.30	\$ 1,397.45	\$ 14,048.37
Major Activity	16,343.86	5,260.36	1,738.38	(6,291.45)	13,574.39
School Operating	10,019.23	1,495.50	5,529.15	6,107.12	12,092.70
Clearing	-	15,443.86	14,012.82	(1,413.12)	17.92
Faculty	2,849.78	5,594.66	5,522.63	200.00	3,121.81
School Total	\$ <u>49,558.94</u>	\$ <u>38,767.53</u>	\$ <u>45,471.28</u>	\$ <u>-</u>	\$ <u>42,855.19</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>42,855.19</u>

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Report of Audit Findings and Recommendations

Date: September 20, 2013

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 the County of Prince William, Virginia School Activity Funds for the year ended June 30, 2013. 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

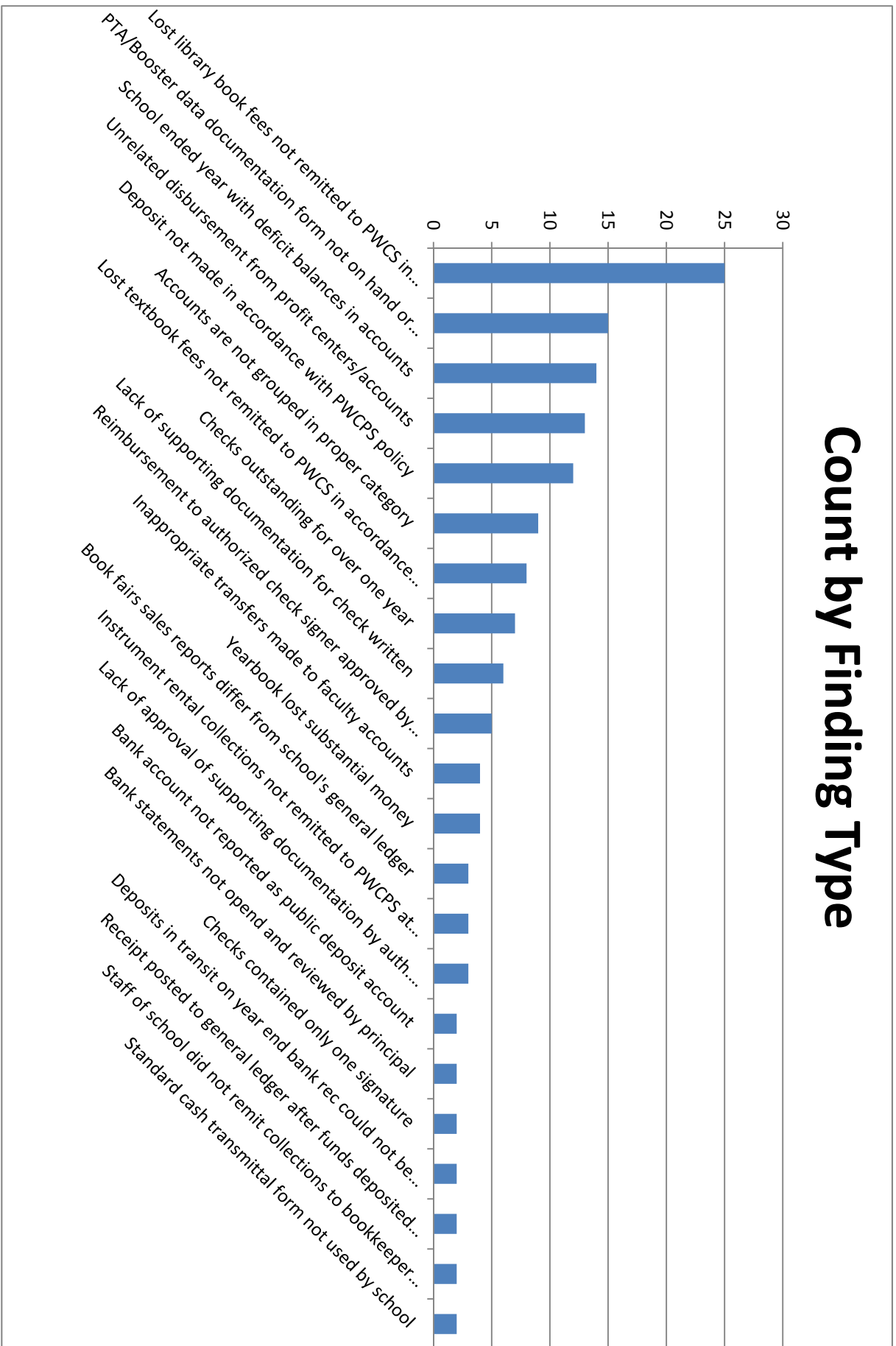
Due to the nature of school activity funds, there is an inherent risk of misappropriation of assets associated with the lack of segregation of duties over the accounts, records, and financial reporting. Although this risk exists, the costs of segregating these duties would likely outweigh the benefits. 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 by Finding Type" presents the findings and the number of occurrences of each specific finding. The more frequent findings, such as collection of lost library book fees, can be shared with stakeholders (principals, bookkeepers, and Finance staff) who should then identify approaches to reduce these frequent findings. The findings with fewer than two occurrences have been left off the chart for the sake of clarity. All the findings and their frequency can be seen on the page following this first 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" presents the number of findings for each of the non-elementary schools grouped by level and sorted by number of occurrences with high schools on the left of the chart and middle schools at the right side of the chart.

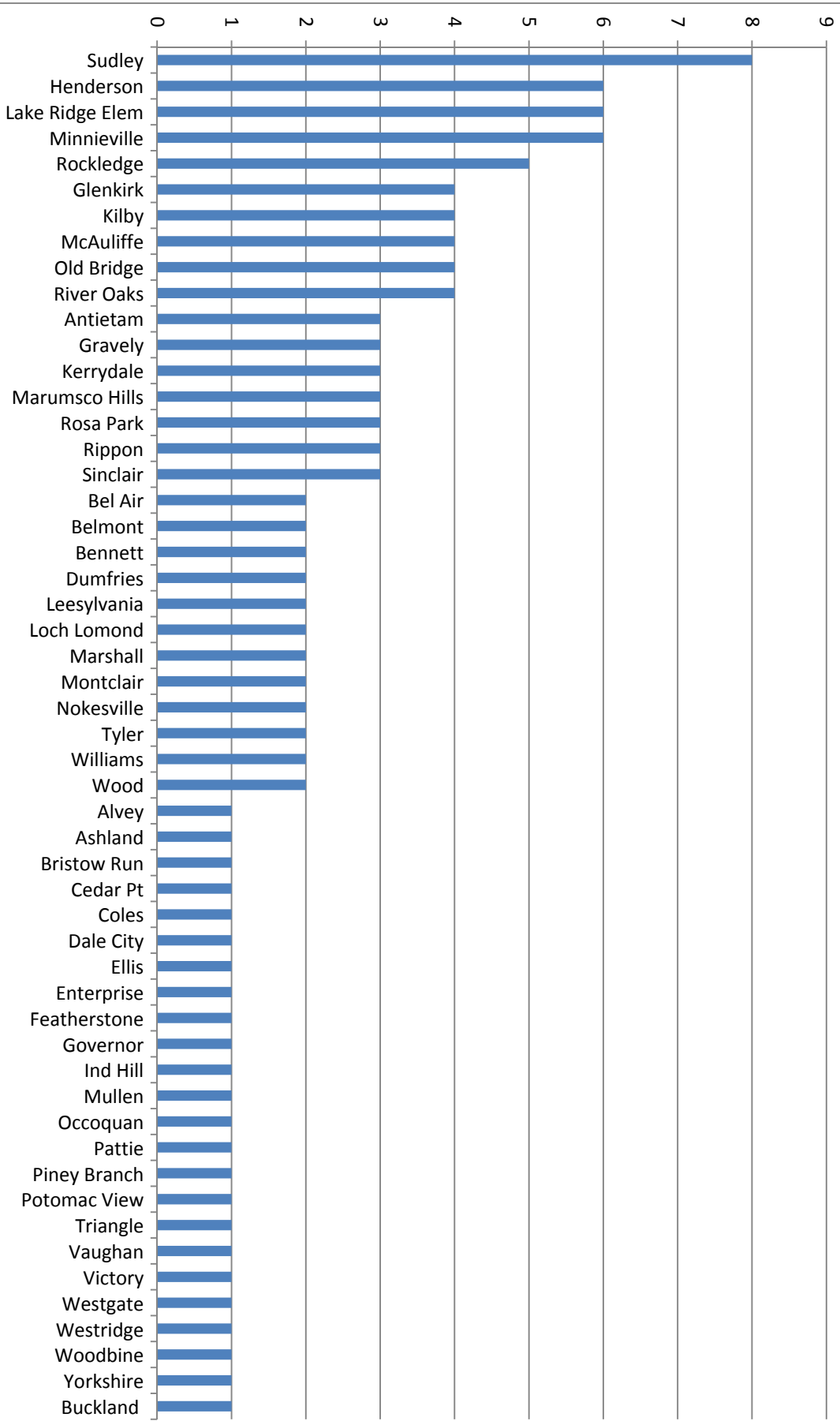
The number of findings is an indication of the emphasis placed on financial controls at any given school. Those schools with a higher number of findings should increase the emphasis on the controls and procedures they have in place. Repeat findings from prior years should be examined very closely with an eye to eliminating them in the following fiscal year. The total number of findings resulting from the audits for fiscal year 2012 was 265 while the fiscal year 2013 audits have yielded 165 findings, a reduction of 100 findings. Additionally, the number of findings with over 15 total occurrences has been reduced from 6 in fiscal year 2012 to 2 in fiscal year 2013. The focus on controls and procedures has had an impact on the internal control environment at each school and Division wide.

# Count by Finding Type

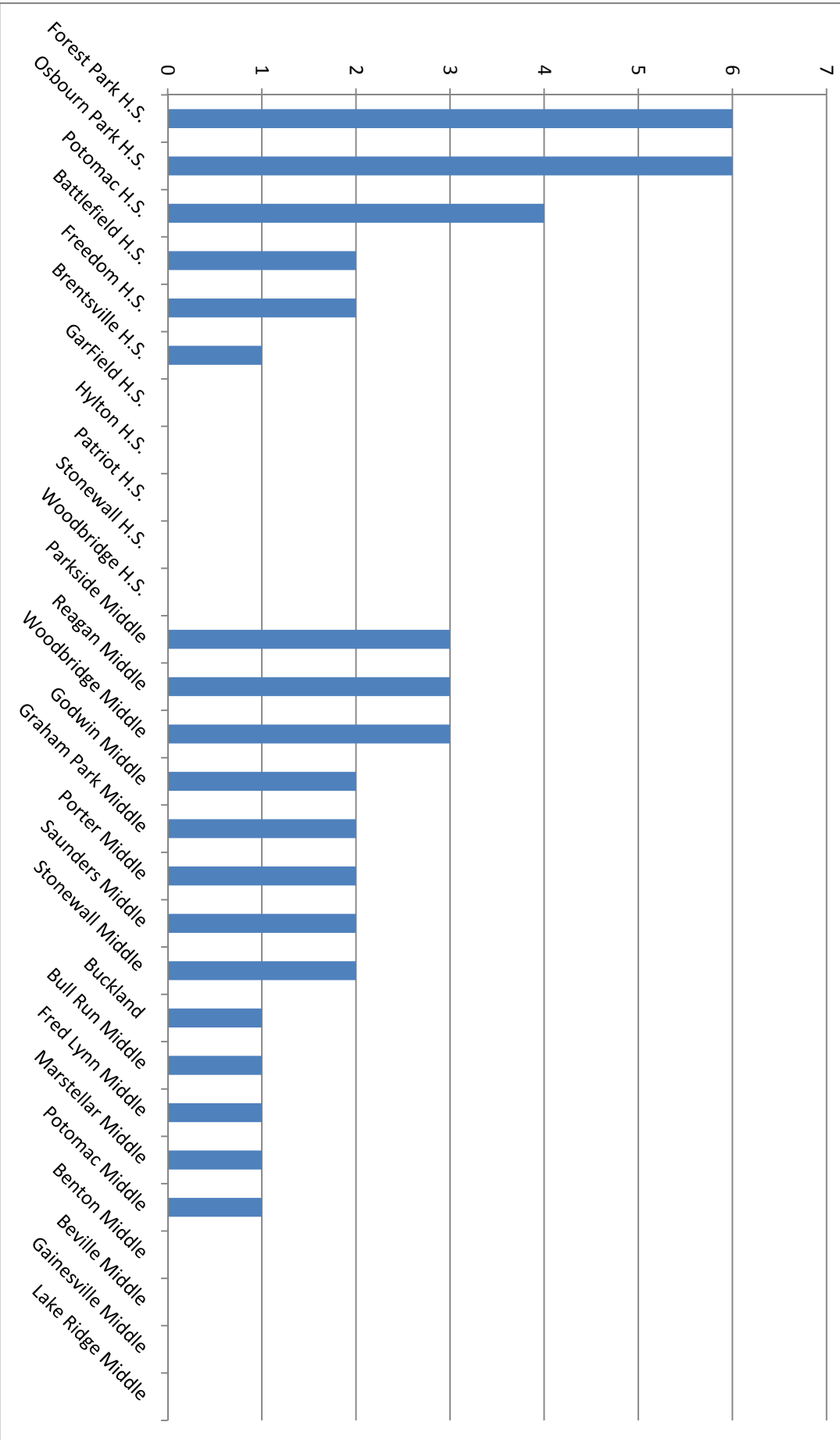


FINDINGS	Total
Lost library book fees not remitted to PWCS in accordance with policy	25
PTA/Booster data documentation form not on hand or incomplete	15
School ended year with deficit balances in accounts	14
Unrelated disbursement from profit centers/accounts	13
Deposit not made in accordance with PWCPD policy	12
Accounts are not grouped in proper category	9
Lost textbook fees not remitted to PWCS in accordance with policy	8
Checks outstanding for over one year	7
Lack of supporting documentation for check written	6
Reimbursement to authorized check signer approved by payee	5
Inappropriate transfers made to faculty accounts	4
Yearbook lost substantial money	4
Book fairs sales reports differ from school's general ledger	3
Instrument rental collections not remitted to PWCPD at year end	3
Lack of approval of supporting documentation by auth. individual	3
Bank account not reported as public deposit account	2
Bank statements not opened and reviewed by principal	2
Checks contained only one signature	2
Deposits in transit on year end bank rec could not be verified	2
Receipt posted to general ledger after funds deposited at bank	2
Staff of school did not remit collections to bookkeeper timely	2
Standard cash transmittal form not used by school	2
Book fair remitted and deposited on one day	1
Building use funds not remitted to PWCPD	1
Check written to "cash"	1
Deposit idle money in money market or CD	1
Deposit into wrong account	1
Deposits did not agree to General Ledger	1
Clearing Accounts not remitted to PWCS in accordance to policy	1
E-script funds not remitted to PWCS in accordance with policy	1
Expenses not paid in timely manner	1
Excessive service charge fees paid to bank	1
Gift Cards purchased but lack of documentation to whom given	1
Parking permit fees not remitted to PWCS in accordance with policy	1
Reimbursement check signed by payee of check	1
Reimbursement not same as receipt	1
Savings Account balance differed from General Ledger	1
Transfers and adjustments not approved by principal	1
Adjustments in transit	1
Void checks not mutilated to prevent re-use	1
Expense from wrong acct	1

# Count of Findings - Elementary



# Count of Findings - Non-Elementary



## Alvey Elementary School

### Repeat of Prior Year Comment

During our audit, we noted that check #2387 was made out to the bookkeeper and was also signed by the bookkeeper. We recommend that checks be signed by an authorized individual other than the payee.

### **MANAGEMENT'S RESPONSE**

- In the future, all checks made payable to any of the listed signers on the account (principal, assistant principal or bookkeeper) will be signed by the other two signatories on the account. The bookkeeper will have the principal and assistant principal sign any checks made out to her directly.

## Antietam Elementary School

### Current Year Comments

During our audit, we noted that check #3754 was signed by only one authorized signer. We recommend all checks contain the signature of two authorized signatories.

During our audit, it was determined that two receipts (#6076, and #6122) were 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.

During our audit, we noted that the bookkeeper was responsible for receiving and opening the bank statements and also prepared the monthly bank reconciliation. In order to enhance internal controls, we recommend having a person (the principal) who is independent of the reconciliation process receive, open and approve the bank statements.

### **MANAGEMENT'S RESPONSE**

- This was an unfortunate over-sight; all possible efforts will be made to verify two signatures on each check before they are disbursed.
- We will adhere to PWCS policy. Imparting the importance of this policy to all staff at the school will be a top priority. A memo went out at the beginning of the school year to inform all staff that all funds collected, need to be given to the bookkeeper each day by 11:00 am to ensure timely deposits. Also reminder emails will be sent each month to keep this a priority for all staff.
- We will change our practice and the bank statements will be delivered to the principal for approval before the reconciliation process begins.

## Ashland 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 \$560 of transfers into its faculty accounts for the year.

## ***MANAGEMENT'S RESPONSE***

- Ashland concurs with this finding and in the future all transfers will be made to appropriate accounts, with no more than the maximum allowable amount of \$200 to any faculty account.

### **Battlefield High School**

#### **Repeat of Prior Year Comment**

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

## ***MANAGEMENT'S RESPONSE***

- Funds in the lost Library Book and Lost/Damaged Textbooks are submitted semi-annually as stated in the "Financial Guidelines Manual". However, we sent the first submission of funds in January of 2013 instead of December 2012, 1 month after the deadline. We will be sure this is submitted on a timely basis in the future.

### **Bel Air Elementary School**

#### **Current Year Comments**

According to the "Financial Guidelines Manual," lost library book are to be remitted semi-annually to PWCS. The school did not adhere to this policy as funds were not remitted until February 21, 2013 rather than in December 2012.

During our audit it was determined that one staff member (check #3044) was reimbursed based upon the sub-total of their purchase rather than the total that included the 5% discount received. We recommend that staff be reimbursed only for the actual cost paid for school supplies, etc.

## ***MANAGEMENT'S RESPONSE***

- In the future the reimbursement for lost library books will be done in December and once in the next calendar year.
- We were unable to figure out what items the discount on the receipt went with since it was a mixture of personal and school items. Bel Air has implemented a new policy that the school will not reimburse on a receipt that has personal and school reimbursement items on the same receipt. This will eliminate this issue happening again.

### **Belmont Elementary School**

#### **Current Year Comments**

During our audit, we noted unrelated disbursements made from the book fair account. We recommend only posting transactions that are directly related to the book fair in this account 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.



## ***MANAGEMENT'S RESPONSE***

- We agree with the auditors' comment and we will adhere to his recommendation. A purchase for bookmarks was made directly from the Book Fair account. In the future, profits will be transferred to another account to make the necessary purchase.
- Belmont Elementary School PTA/Booster Club members for FY13 failed to provide documentation regarding the organization financial state prior to stepping down from their positions in June 2013. We have asked the new acting members to make the necessary information available to our school as they organize and take charge of the organizations' finances

### **Bennett 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. club).

#### **Current 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.

## ***MANAGEMENT'S RESPONSE***

- The Bookkeeper had transferred the remaining Fifteen dollars from this account which had been used on behalf of Bennett parents for PTO's Robotics Club. The account was inactive for the 2012-2013 school year and the transfer was made before the end of year in order to be able to delete this account. Bookkeeper will take the necessary steps to have this account removed from Blue Bear as soon as possible.
- Information provided to the Bookkeeper from the PTO was sent to the auditor. Unfortunately, additional information was needed and this took place the day after the audit was complete. Bookkeeper will make sure that the PTO information needed for the upcoming audit will be on hand.

### **Louise A. Benton Middle School**

No current year comments or recommendations.

### **Stuart M. Beville Middle School**

No current year comments or recommendations.

## Brentsville District Senior High School

### Repeat of Prior Year Comment

At June 30, 2013 the school had two checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

### ***MANAGEMENT'S RESPONSE***

- The findings, of the 12-13 Student Activity Fund Audit, were that Brentsville had two checks, with a total value of approximately \$56 that had been outstanding for more than a year. We concurred with the recommendation of the auditors and the checks were written off and added back to the school's cash balance, in the appropriate accounts. In the future we will write off any checks which have been outstanding for a year.

## Bristow Run Elementary School

### Current Year Comment

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

### ***MANAGEMENT'S RESPONSE***

- We wrote three checks out of our 'School Store' account in the 2012-2013 school year. The first two were written to: "Atlas Pen & Pencil Corp" and "Classroom Supply Mart" for the purchase of pencils and erasers to restock our school store. The third check was written to "PWCS" to reimburse our Instructional Account for a school purchase. Next time, I will transfer our profits to "School Office", and then write the check to PWCS.

## Buckland Mills Elementary School

### Current Year Comment

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, 2013. 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***

- The school office account had a deficit balance of \$5.00 due to the BB&T Bank miscellaneous bank service fees that were being charged to all schools during the last few months of the school year. This issue has now been resolved with BB&T by the PWCS Finance Department and no further miscellaneous bank service fees should be charged to the schools. In the future when these types of fees are charged, the bookkeeper shall transfer the funds from another account to zero out any deficiencies at the year end. We appreciate being able to have an on-site audit process and learning ways to ensure that our total accounting practices are correct.

## Bull Run Middle School

### Current Year Comment

During our audit, it was determined that receipt #6191 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 principal and bookkeeper will meet to review and discuss the guidelines for making deposits daily if \$25 is accumulated and at a minimum on Friday. Bull Run Middle School will adhere to this PWCS policy as stated in the "Financial Guidelines Manual."

## Cedar Point Elementary School

### Current Year Comment

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, 2013. 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**

- In the future, we will be sure to record a transfer so that there will not be a negative balance at year end.

## Coles 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 \$486 of transfers into its faculty accounts for the year.

### **MANAGEMENT'S RESPONSE**

- The invoices from Deer Park were paid from the faculty account and the transfer of \$286, in excess of the \$200 allowed, was done to reflect the fact that half of the amount invoiced should have been charged to the School Office account for the water used by students in the Clinic. In the future the correct accounts will be charged for invoices and no transfer over \$200 will be made.

## Dale City Elementary School

### Repeat of Prior Year Comment

At June 30, 2013, the school had one check (#10632) that had been outstanding for more than one year. We recommend that this check be written off and added back to the school's cash balance.

## ***MANAGEMENT'S RESPONSE***

- I concur with the Report of Audit Findings and Recommendations for Dale City Elementary School; ie, Repeat of Prior Year Comment. "At June 30, 2013, the school had one check (#10632) that had been outstanding for more than one year. We recommend that this check be written off and added back to the school's cash balance". This check was written off and added back to the school's cash balance in July, 2013.

### **Dumfries Elementary School**

#### **Repeat of Prior Year Comment**

According to the "Financial Guidelines Manual," lost library book fees are to be remitted semi-annually to PWCS. The school remitted the funds in June 2013 and thus did not adhere to this policy.

#### **Current Year Comment**

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

## ***MANAGEMENT'S RESPONSE***

- We concur with the findings from the auditor. We did not adhere to the policy regarding lost library book fees. The funds were remitted in June 2013. This will be corrected by remitting the funds quarterly to Finance.
- We will only post transactions related to the pictures commission into the pictures account and transfer any profits to other accounts to make purchases as needed.

### **Suella Ellis Elementary School**

#### **Repeat of Prior Year Comment**

During our audit, it was determined that receipt #2161, and #2202 were 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 following actions have been taken and implemented: Email reminding all staff of internal fund collecting procedure: to turn in their funds daily by 10am (to bookkeeper or an office staff).

### **Enterprise 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. club).

## ***MANAGEMENT'S RESPONSE***

- The school has corrected this finding and has assigned the account to the appropriate group of accounts.

### **Featherstone Elementary School**

#### **Current Year Comment**

According to the "Financial Guidelines Manual", lost library book fees are to be remitted semi-annually to PWCS. The school remitted the funds in June 2013 and thus did not adhere to this policy.

## ***MANAGEMENT'S RESPONSE***

- We are writing in response to the report of audit findings for FY 2012-2013 for Featherstone Elementary. In the future, we will remit lost library book fees to PWCS semi-annually.

### **Fitzgerald Elementary School**

No current year comments or recommendations for the current bookkeeper in place.

### **Forest Park High School**

#### **Repeat of Year Comment**

During our audit, it was determined that numerous receipts were 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.

#### **Current Year Comments**

According to the "Financial Guidelines Manual," the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$500. The school had \$1,321.75 of transfers into its faculty accounts for the year.

The school had an outstanding check that was over one year old on its June 30, 2013 bank reconciliation. This check should be written off and added back to the school's cash balance as soon as possible.

According to the "Financial Guidelines Manual," lost library book and lost/damaged textbook fees are to be remitted semi-annually to PWCS and all funds should be remitted by the end of the fiscal year. Lost library book and lost/damaged textbook fees were collected in June and were not remitted to PWCS by June 30, 2013 and thus the school did not adhere to this policy.

Check #10752 consisted of a reimbursement for gift cards purchased. There was no sign out sheet to indicate to whom the gift cards had been distributed. We recommend that all gift card purchases contain documentation as to the recipient of the card.

## ***MANAGEMENT'S RESPONSE***

- In the future, deposits will be made daily at the bank and posted to Blue Bear daily if \$25 is accumulated.
- In the future, the school will not exceed the maximum amount of transfers allowed to faculty accounts from non-faculty accounts.
- In the future, outstanding checks more than one year old that have not been cashed will be voided by June 30th.
- In the future, balances remaining in lost library book and lost/damaged textbook fees will be remitted to finance by June 30th.
- In the future, gift cards purchased by staff members for students will be acknowledged as received with the student name, student signature, purpose and dollar value of the gift card.

### **Freedom High School**

#### **Repeat of Prior Year Comment**

During our audit, it was determined that the yearbook lost approximately \$8,000 during fiscal year 2013. 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**

At June 30, 2013, the school had several clearing accounts that were maintaining balances. We later discovered that the school's bookkeeper was out on leave and that these balances were remitted to PWCS in July 2013.

## ***MANAGEMENT'S RESPONSE***

- Yearbooks are to support our students and we will continue to 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 will be sure to include it in the future. We are also looking into having parents making payments on-line directly to Herff Jones.
- Due to my bookkeeper being out for an emergency, the June 30 deadline was missed. Upon her return, the balances were remitted to Prince William County Schools.

### **Gainesville Middle School**

No current year comments or recommendations.

### **Garfield High School**

No current year comments or recommendations.

## Glenkirk Elementary School

### Repeat of Prior Year Comments

The school paid over \$450 in bank service charges in FY 13. We recommend the school check with its bank to see if this charge can be eliminated or reduced.

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

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #1005 and #1035 lacked supporting documentation and check #1109 was not approved by the principal.

### ***MANAGEMENT'S RESPONSE***

- The School had paid over \$450 in bank service charges in FY13 (down from \$700 in FY 12). We are continuing to work with the bank with the support of the finance department to find a way to have the charge reduced or eliminated.
- Due to the embezzlement case in our PTO that audit information was not available at the time of the PWC audit. It is now on file in the bookkeeper's office.
- All checks will be supported by adequate documentation and approved by the principal before they are processed for payment. Check #1005 and #1035 now have the supporting documentation. Check #1109 was approved by the principal but was not included in the audit because it had not cleared the bank at that time. The check and balance to remediate this finding is the monthly meeting with the bookkeeper and review of the bank statement reconciliation.

## Mills E. Godwin Middle School

### Current Year Comments

At June 30, 2013, the school's savings account balance per the general ledger differed from the bank balance by \$4.52. This was due to June interest not being recorded on the general ledger. We recommend this adjustment be made as soon as possible.

During our audit, we noted transactions for fundraisers that were commingled with the normal operating activity of certain accounts. We recommend only posting transactions that are directly related to the operating activity in these accounts. Large fundraisers should be separately accounted for in their own separate account. At the conclusion of the fundraiser profits can then be transferred 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.

## ***MANAGEMENT'S RESPONSE***

- The adjustment \$4.52 was processed and the June 2013 reports were updated to include the interest revenue.
- Separate fundraiser accounts have been set up in BlueBear.
- The PTSO reports for FY2013 have been received and are now filed for future reference.

### **Governor School**

#### **Current Year Comment**

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, 2013. 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***

- Money has been transferred to the account that was in deficit. In the future, our bookkeeper, will transfer funds between accounts to cover any that are in deficit prior to fiscal year-end.

### **Graham Park Middle School**

#### **Current Year Comments**

During our audit of cash receipts, it was discovered that receipt #17665 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.

During our audit, we noted that check #3586 was made out to the principal and was also signed by the principal. We recommend that checks be signed by an authorized individual other than the payee.

## ***MANAGEMENT'S RESPONSE***

- We concur with this one incident and deposits are usually made on a daily basis. All money is secured in the school vault until it is deposited in the bank.
- We concur with the isolated incidence, it is practice at Graham Park for someone other than the payee to approve and sign reimbursement checks. Every check and approval form must have at least two signatures so the payee is never the only signature.

### **Samuel L. Gravely Elementary School**

#### **Current Year Comments**

According to the "Financial Guidelines Manual," accounts should not end the year with a deficit balance. The faculty account had a deficit balance at June 30, 2013. 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.



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, we noted that check #1486 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

### ***MANAGEMENT'S RESPONSE***

- The faculty account included payables that are reimbursable through the PTO. In the future, all accounts will be paid to a zero balance from the School Office Account until the reimbursements can be obtained from the PTO, in order to finish the year with a positive balance.
- The PTA/Booster Club forms have been printed for this school year, and contact has been made with the PTO of Gravelly to be sure that all information is current and available for the audit in June 2014.
- In the future, all checks will be signed by two signatories at the same time, to avoid having a check sent with one signature. The checks will be reviewed by the bookkeeper before being mailed to confirm that this step is completed correctly.

### **Henderson Elementary School**

#### **Repeat of Prior Year Comments**

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #5567-#5569, (all P-card payments) lacked supporting documentation.

On the school's June 30, 2013 bank reconciliation there was an outstanding deposit of \$128.50 that was dated 2/1/2012. It is unclear why this deposit has not cleared the bank. This outstanding deposit should be investigated and resolved. Additionally, an adjustment was posted to void the deposit in the wrong direction which resulted in duplicating rather than correcting the deposit. It is imperative that bank reconciliations prepared on a monthly basis are accurate and agree with the school's financial report.

During our audit, we noted unrelated disbursements made from the pictures and yearbook 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.

#### **Current Year Comments**

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.

## ***MANAGEMENT'S RESPONSE***

- Check number 5567 through 5569 had the purchasing card attached. The money was utilized for the children and all receipts were in the Purchasing Card book. Moving forward all receipts will be attached for backup documentation.
- The outstanding deposit of \$128.50 was investigated and has been resolved and adjustments have been corrected.
- We will transfer all profits from yearbook and picture accounts to site base account prior to utilizing the funds for the children.
- The school is working with TD bank on making the account collateralized. If the bank cannot support this, all funds will be transferred to another bank.
- Lost library fund money was forwarded to the Department of Financial Services. Moving forward we will make two (2) payments to the Department of Finance, one on or before December 5 and the second by the end of June per our annual end of year close out notice.

### **C.D. Hylton High School**

No findings or recommendations.

### **Independent Hill 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. fundraising).

## ***MANAGEMENT'S RESPONSE***

- Account has been and all future accounts will be assigned to the correct account class.

### **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 faculty hospitality account had a deficit balance at June 30, 2013. 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.

#### **Current Year Comments**

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

During our audit of cash receipts it was discovered that receipt #909 and #940 were not deposited timely. 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 bookkeeper is instructed to Review the Financial Guidelines Manual and contact Financial Services to determine the actions that need to be taken to eliminate the remaining deficit balance in the facility hospitality account. In the future the bookkeeper is to ensure that before any expenses are to be charged to one of the Facility accounts that contributions have been collected to pay for the expenses to be incurred so that there will be no deficit balance as of the end of the year.
- The bookkeeper is instructed to submit any instrument rental funds received by the end of the fiscal year June 30, 2014.
- The bookkeeper is instructed to make deposits on a daily basis regardless of the amount to be deposited.

### **Kilby Elementary School**

#### **Current Year Comments**

During our audit of cash receipts it was discovered that receipt #2986 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.

According to the "Financial Guidelines Manual," accounts should not end the year with a deficit balance. The school office had a deficit balance at June 30, 2013. 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.

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 discovered that the picture commission received by the school was posted to the fundraiser account. We recommend that picture commission be posted to the pictures account. The picture commission can then be transferred to other accounts for use.

## ***MANAGEMENT'S RESPONSE***

- R. Dean Kilby Elementary school concurs with the audit of the cash receipts findings. At the beginning of the new school year, processes were put into place to ensure that all deposits are made on a daily basis regardless of amount. This will ensure compliance with the "Financial Guidelines Manual," that deposits should be made daily if \$25 is accumulated and at a minimum on Fridays.
- R. Dean Kilby Elementary school concurs with the audit findings of the year end deficit balance. The school will check fund availability and will transfer funding prior to issuing checks. The school is also reviewing budget requirements from previous year to correctly estimate the current budget.
- R. Dean Kilby Elementary school concurs with the audit findings of the PTA/Booster Club information. The school will ensure that the records for the school year are made readily available for audits in the future. The PTA/Booster Club records will be stored along with the Kilby Elementary School Student Activity Funds records.

- R. Dean Kilby Elementary school concurs with the audit findings of the fundraiser account. The school will be more careful in the posting of funds to accounts. The bookkeeper and principal will review expenditures/deposits on a monthly basis and reconcile any discrepancies at that time.
- Kilby Elementary School recently hired a new bookkeeper who has successfully completed all necessary training through the county. She has a background in accounting/auditing and will utilize that knowledge to make the necessary updates to the processes in place at the school.

### Martin Luther King Elementary School

No findings 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 record any receipts related to lost library or lost textbook fees.

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 school had several accounts with a deficit balance at June 30, 2013. 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 be utilized to avoid the over spending of accounts.

#### Current Year Comment

During our audit, it was very obvious that funds were not being deposited to the bank for months at a time. Deposits are required to be made daily if more than \$25 is received. There were 16 deposits made during the year with the majority made in December 2012. The school made a deposit on July 30, 2013 for receipts collected from January through June 30, 2013. This deposit totaled \$20,855.91, over twice the amount the school deposited for the entire year. Likewise checks were not being written to vendors for months at a time. There were seven checks written during fiscal year 2013. It is unclear what unpaid outstanding bills remained at June 30, 2013. The spring book fair, yearbook and appears that numerous field trips had not been paid for. We recommend that transactions for July and August 2013 be reviewed in detail to determine the actual financial results of the school for fiscal year 2013. Additionally, oversight by the school's management clearly was not occurring as the tremendous decrease in school receipts and disbursements should have been very obvious if reviewed by school management.

## **MANAGEMENT'S RESPONSE**

- Deposits will be made in a timely fashion and on a daily basis when \$25 or more is received per the Financial Guidelines Manual. Now and in the future, the bookkeeper will process all student activity funds as they are turned in by the teachers, both in the morning and afternoon. After student activity funds have been processed, the bookkeeper will attach the computer generated receipt to a copy of the teacher's student roster/deposit slip that was turned in, placing it in the teacher's vinyl money collection envelope and then returning it to the teacher. Student activity funds will be processed immediately by the bookkeeper and she will then take any deposits of \$25 or more to the bank on a daily basis.
- Now and in the future, upon receipt of the invoice, checks will be issued to vendors promptly. All outstanding student activity fund invoices (bookfair, field trips, and yearbook) from FY13 have been paid.
- Now and in the future, the school administration will meet on a weekly basis with the bookkeeper to review and oversee that all aspects of student activity funds are being properly managed and that the FGM's procedures/policies are being followed.

### **Lake Ridge Middle School**

No comments or recommendations.

### **Leesylvania Elementary School**

#### **Repeat of Prior Year Comments**

The amount reported on the Scholastic book fair sales reports and what was posted on the school's general ledger differ by \$630. Receipts are more in the general ledger than on the Scholastic sales form. It is recommended that the school bookkeeper and librarian reconcile receipts to make sure what is reported to Scholastic matches what is recorded in the school's general ledger.

During our audit of cash receipts, it was discovered that receipts #11696 and #11675 were not deposited timely. 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 report indicated that the Scholastic book fair sales report and what was posted to the school's general ledger differed by \$630.00. Upon investigation it was found that although the book fair cash registers were settled on a daily basis, only the receipts from one cash register were entered in to the Scholastic sales form. This in turn caused Scholastic to issue an invoice based on the information from one register only, not from two that were actually used. During this time, Scholastic was informed, a new invoice was created and the difference was rectified. All future book fair events using more than one register will label register receipt tapes one, two etc. to insure their inclusion in the book fair totals.
- In reviewing the (2) receipts not being deposited in a timely manner, both were entered on Fridays and one had a Monday holiday as well. 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 and ensure that the bookkeeper is given the proper time to go to the bank during the school day when there is a deposit over the \$25.00 limit.

## Loch Lomond Elementary School

### Current Year Comments

We noted two instances where the librarian 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.

We noted a receipt that was 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.

### **MANAGEMENT’S RESPONSE**

- We have taken measures to assure that all monies are to be turned in on a daily basis as policy requires according to the financial guidelines manual. We have reviewed the regulation with all staff members that are responsible for collecting any funds.
- In the future we will verify that all receipts have a transmittal form attached to the receipt.

## Fred Lynn 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 two times during the year and thus the school did not adhere to this policy.

### **MANAGEMENT’S RESPONSE**

- In the future, building use fees will be remitted monthly to PWCS.

## Thurgood Marshall Elementary School

### Current Year Comment

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

### **MANAGEMENT’S RESPONSE**

- Marshall Elementary concurs with the finding that lost library book and textbook fees are to be remitted semi-annual to PWCS. In the future these payments will be made semi-annually as stated in the “Financial Guidelines Manual”.

## E.H Marstellar Middle School

### Current Year Comment

During our audit, we noted one occasion where a receipt (#14225) was deposited before being posted to the school's general ledger. We recommend receipts be posted to the general ledger as received and then deposited to the bank to insure that deposits recorded by the school equates to the amount deposited at the bank.

### **MANAGEMENT'S RESPONSE**

- All receipts will be posted to the general ledger as received prior to the bank deposit.

## Marumsco Hills Elementary School

### Repeat of Prior 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.

### Current Year Comments

During our audit, it was determined that the school was carrying a deficit balance of \$(351.33) in its general ledger checking account. This deficit should be investigated and adjusted to remove the account from the school's general ledger.

During our audit, we noted unrelated disbursements made from the book fair account. 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**

- In accordance with the audit report and the *Financial Guidelines Manual* lost library book fees will be remitted quarterly to PWCS.
- The deficit of \$351.33 was investigated and adjusted to remove the account from the school's general ledger.
- In the future only transactions that are directly related to the activity in specific accounts will be posted to those accounts and profits will be transferred to other accounts to make purchases as needed.

## Christa McAuliffe Elementary School

### Repeat of Prior Year Comments

We recommend that all checks be supported by adequate documentation approved by the principal before being processed for payment. We noted checks #5857 and #5869 lacked adequate supporting documentation during our audit.

During our audit, we noted unrelated disbursements made from the 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.

### Current Year Comment

On three occasions during the year, the school made withdrawals at the bank for cash to be used for a change fund. We recommend that checks be written to the custodian of the change fund rather than making bank withdrawals to aid in providing accountability for the cash.

### **MANAGEMENT'S RESPONSE**

- In the future, when a check is written we will review purchase order and checks presented for signature to ensure that purchases and expenditures are properly authorized and supported.
- In the future, transactions will only be posted to directly related accounts.
- In the future there will be no withdrawals made for cash.

### Minnieville Elementary School

#### Current Year Comments

We recommend that all checks be supported by adequate documentation approved by the principal before being processed for payment. We noted check #355 lacked complete adequate supporting documentation during our audit.

It was noted during our audit that the school was not using a standard cash transmittal form to document its collection of receipts. We recommend that the school implement the use of the standard cash transmittal form utilized by the other schools in the County.

During our audit, it was discovered that check #339 was voided by the school but "VOID" was not written on the actual check nor was the signature mutilated to prevent future use. We recommend that all void checks be properly safeguarded to prevent future use.

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 school pictures account. We recommend only posting transactions that are directly related to the activity in this respective account 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.

### **MANAGEMENT'S RESPONSE**

- I agree with the findings that one check (#355) did not have adequate supporting documentation. All checks will continue to be approved by the principal before being processed for payment.
- Specific actions and strategies have been given to the school finance officer to ensure that a standard cash transmittal form has been implemented by the school and will remain in use.
- Specific actions and strategies have been given to the school finance officer to ensure that all checks that are voided will have the term "VOID" written on the actual check and the signature will be mutilated.



- Specific actions and strategies have been given to the school finance officer to ensure that all accounts will be grouped together with the appropriate group of accounts.
- We understand the audit findings on the school pictures account. Specific actions and strategies have been given to the school finance officer to ensure that all transactions will only be posted that are directly related to the activity.
- All new members of the PTO have been assigned. Very specific information on all PTO accounting events and financial records will remain on the school grounds at all times.

### Montclair Elementary School

#### Current Year Comments

During our audit, we noted that the bookkeeper was responsible for receiving and opening the bank statements and also prepared the monthly bank reconciliation. In order to enhance internal controls, we recommend having a person (the principal) who is independent of the reconciliation process receive, open and approve the bank statements.

During our audit, we noted that check #5728 was made out to the principal and also signed by the principal. We recommend that checks be signed by an authorized individual other than the payee.

#### **MANAGEMENT'S RESPONSE**

- In the future if a check is for reimbursement to the principal, the principal will not sign the check. In the event the check is made out to one of the three signatories authorized to sign checks for our school, the other two signatories will sign the check.
- In order to enhance internal controls, the principal will receive, open and approve the bank statements.

### Mountain View Elementary School

No comments or recommendations.

### George P. Mullen Elementary School

#### Current Year Comment

During our audit, we noted that the book fair account showed a loss of \$(112.67) for book fair activity for the year. Upon review of the book fair invoices, we noted that the receipts per the invoices differ from the receipts per the general ledger in the same amount as the loss. Receipts are less on the general ledger than on the Scholastic sales forms. It is recommended that the school bookkeeper and librarian reconcile receipts to make sure what is reported to Scholastic matches what is recorded in the school's general ledger and that all receipts reported are accounted for.

## ***MANAGEMENT'S RESPONSE***

- During the previous year, the only personal checks accepted for Book Fair purchases were from our staff and they were made out to Scholastic. On Scholastic's data entry form, it lists both checks and cash on the same line. This made the total amount owed to them incorrect. In the future, we will only accept staff personal checks made out to Mullen and they will be deposited with the cash deposits. The amount of the check to Scholastic Book Fairs will match the amount that was deposited into the Book Fair Account.

### **Neabsco Elementary School**

No comments or recommendations.

### **New Directions Alternative School**

No comments or recommendations.

### **New Dominion Alternative School**

No comments or recommendations.

### **Nokesville Elementary School**

#### **Repeat of Prior Year Comment**

According to the "Financial Guidelines Manual," E-script funds should be remitted annually to PWCS. The school had a balance of \$13.39 in the E-script account.

#### **Current Year Comment**

In reviewing the school's financial report, we noted that a payment for the school's book fair was posted to the library account. We recommend that all activity related to the book fair be recorded in the book fair account and then any profit received may be transferred to the library account for future use.

## ***MANAGEMENT'S RESPONSE***

- Bookkeeper will make sure all E accounts are remitted before the end of the fiscal school year.
- Bookkeeper will make sure that book fair payment is made from the book fair account then any profit after that will be transferred to the library account.

### **Occoquan Elementary School**

#### **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.

## ***MANAGEMENT'S RESPONSE***

- During our 2012-2013 audit it was brought to our attention that the lost library fees were not sent to PWCS in the appropriate time frame. They should have been sent up on a semi-annual basis. My bookkeeper has noted the correct time period and all monies will be there on a semi-annual basis.

### **Old Bridge Elementary School**

#### **Current Year Comments**

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

During our audit, it was discovered that all of the receipts collected for the spring book fair were remitted and deposited on one day. We recommend funds be remitted to the bookkeeper and deposited as collected.

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***

- According to the "Financial Guidelines Manual," lost library book and instrument rental fees are to be remitted semi-annually to PWCS. The school did not adhere to this policy.
- During our audit it was discovered that all of the receipts collected for the spring book fair were remitted and deposited on one day. To correct this problem we will have all funds remitted to the bookkeeper and deposited as collected.
- The PTA/Booster Club information was not on hand during our audit. We will make every effort to have the required information available during the audit examination. The information was provided later during the month of August.

### **Osborn Park Senior High School**

#### **Current Year Comments**

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

According to the "Financial Guidelines Manual," parking permit fees are to be remitted quarterly to PWCS and all funds should be remitted by the end of the fiscal year. Parking permit fees were collected in 2013 and were not remitted to PWCS by June 30, 2013.

During our audit, we noted several instances where receipts were deposited before being posted to the school's general ledger. We recommend receipts be posted to the general ledger as received and then deposited to the bank to insure that deposits recorded by the school equates to the amount deposited at the bank.

We recommend that all checks be supported by adequate documentation approved by the principal before being processed for payment. We noted check #38105 lacked adequate supporting documentation during our audit.

At June 30, 2013, the school had in excess of \$350,000 in its checking account. We recommend the school investigate other potential accounts to invest a portion of this balance in, to maximize interest earnings.

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

### ***MANAGEMENT'S RESPONSE***

In response to the findings of the recent audit of the cash basis financial statement of Osbourn Park High School Activity Funds for the year ended June 30, 2013, please see the bullets below.

- Textbook fees will be remitted semi-annually to PWCS. The school bookkeeper will use her calendar to ensure on time remittance.
- The final remittance of FY 13 was submitted shortly after June 30, 2013. The school bookkeeper will use her calendar to ensure on time remittance.
- We had previously been informed that this was an acceptable practice. The school will *ensure* that each receipt is posted to the schools general ledger upon receipt and prior to being deposited at the bank.
- Check #38105 had been signed by the principal. However, one supporting document should have been signed prior to the check being dispersed. Greater attention will be used in the future to ensure that all checks have adequate supporting documentation prior to being dispersed.
- Monies that had previously been invested in a CD were moved into this account on the recommendation of the finance office to ensure that they were fully insured. We will research potential options to move a portion of these monies back into an account with a greater interest yield.
- The disbursements were made to support the work of the yearbook staff. A second account has since been established to allow separate disbursements for yearbook sales and the operation of the yearbook program.

### **Rosa Parks 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 was maintaining a balance in this account at June 30, 2013.

During our audit, it was determined that the yearbook lost approximately \$889 during fiscal year 2013. 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.

It was noted during our audit that the school office account had a deficit balance at June 30, 2013. 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. On July 8, 2013 the check was created and sent to Finance for deposit into the Library Account. Library book fees will be sent to Finance by June 30.
- We concur with the recommendation. We have investigated the cost of the yearbooks and will increase the price to cover the entire cost associated with the purchase of the yearbooks.
- We concur with the recommendation. Due to the bank service charges from the June Statement, there was a deficit in the school office account. In the future, money will be transferred to cover the bank service fees.

### **Parkside Middle School**

#### **Current Year Comments**

During our audit, we noted that check #3798 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.

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

According to the "Financial Guidelines Manual," lost/damaged textbook fees are to be remitted semi-annually to PWCS. The school was maintaining a balance in these accounts at June 30, 2013.

## ***MANAGEMENT'S RESPONSE***

- During our audit, it was noted that check #3798 was addressed and signed by the bookkeeper. The auditor was advised that it was a mistake made in the rush to get a cash box for the P.E. Workout Gear sales that evening. The auditor recommended that checks be signed by an authorized individual other than the payee. We agree with the recommendation and will do so in the future.
- The auditor noticed numerous unrelated disbursements posted to the school's picture account. It was recommended that transactions in these accounts be directly related to the profit center to avoid skewing the financial results of the account. The profit resulting from these activities can be transferred to the appropriate account and used for authorized purposes. We agree with the recommendation and future profits will be transferred from the school picture fund to the related profit centers before expenditures are made.
- In the final recommendation regarding the "Financial Guidelines Manual", lost/damaged textbook fees are to be remitted semi-annually to PWCS. The auditor stated the school was maintaining a balance in these accounts at June 30, 2013. Although our bookkeeper had written the check before June 30, 2013, she closed out the Year End before printing the check; therefore it was not reflected appropriately in the June 30, 2013 documentation. We agree with your recommendation and this will be done prior to June 30<sup>th</sup> in the future.

### **Patriot High School**

No comments or recommendations.

## John F. Pattie, Sr. Elementary School

### Current Year Comment

According to the "Financial Guidelines Manual," funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds. It was noted during our audit that the school's pictures and faculty fund accounts had deficit balances at June 30, 2013.

### **MANAGEMENT'S RESPONSE**

As per the Report of Audit Findings and Recommendations for Pattie Elementary dated 8/31/2013, and received from the Financial Services Department through email on 10/8/2013, there was one current year finding that was made. The following actions have been taken in regards to the one finding.

- We have referred to the "Financial Guidelines Manual" for clarification, and in the future will follow these guidelines to end the year with a positive balance in all accounts A-F, with the exception of E5900 Bad Checks. Improved management of funds will be utilized avoiding deficit balances at year end. Adjustments have been made to correct these balances and we are fully aware of the policies concerning negative balance accounts. We will continue to refer to the "Financial Guidelines Manual" for direction. In the event further clarification is required, we will request assistance and implement the information offered to us from the Financial Services Department. We appreciate the assistance that the Financial Services Department has given us with our questions and concerns.

## Penn Elementary School

No comments or recommendations.

## Pennington Traditional School

No comments or recommendations.

## Piney Branch Elementary School

### 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.

### **MANAGEMENT'S RESPONSE**

- In the future, the bookkeeper will make certain that all lost library book fees are remitted semi-annually to PWCS.

## Mary Porter Traditional School

### Current Year Comment

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

### **MANAGEMENT'S RESPONSE**

- In the future, lost library book and textbook fees will be remitted semi-annually to PWCS per the Financial Guidelines Manual.

## Potomac Middle School

### Current Year Comment

During our audit of cash receipts it was discovered that receipts #4573, #4575 and #4605 were not deposited timely. According to the "Financial Guidelines Manual," deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

### **MANAGEMENT'S RESPONSE**

- Audit findings noted three cash receipts were not deposited in a timely manner. Researching the three receipts here at school level revealed that the lapse occurred when the school bookkeeper was on family medical leave during the month of April 2013. Future actions to be taken to ensure compliance; The school bookkeeper will ensure that all cash receipts are deposited in a timely manner and that one additional staff member will be versed in completing a deposit slip and submitting funds to the local bank branch.

## Potomac Senior High School

### Repeat of Prior Year Comments for the Fifth Consecutive Year

During our audit, it was determined that the yearbook lost approximately \$10,000 during fiscal year 2013. 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.

It was noted during our audit that two accounts had deficit balances at June 30, 2013. 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 Comments

During our audit we noted one outstanding deposit on the school's June 30, 2013 bank reconciliation in the amount of \$20. It appeared that this was the result of posting a deposit correction twice. It is imperative that bank reconciliations are reviewed monthly and that any differences from the general ledger are investigated and adjusted as soon as possible. Recommend the use of adjustments rather than negative deposits to correct deposit posting errors. Additionally, we observed numerous outstanding checks at June 30, 2013 that were voided after the bank reconciliation was prepared.

We noted one instance where a receipt (#23034) was not remitted to the bookkeeper in a timely manner by staff. Funds collected by staff should be remitted to the bookkeeper on a daily basis.

## ***MANAGEMENT'S RESPONSE***

- The deficit in the yearbook account has been discussed by the bookkeeper and I. The production cost and purchase amount of the yearbooks has been reviewed and changed to try and make sure that the yearbooks will not be sold at a loss this year. We are currently working on a plan to resolve the deficit in this account. This plan may take more than one year to clear this account.
- The deficit in two accounts at June 30, 2013 has been discussed with staff. During the 2011-2012 year a plan was started to bring down these deficits in these accounts. Progress was made and is still ongoing. The plan will continue through- out the 2013-2014 year trying to resolve the deficit issue in these accounts.
- In the future all deposit corrections will be corrected with an adjustment at the monthly review of the bank statements. The outstanding checks will be voided before the June 30 bank reconciliation is prepared.
- In the future all receipts will be remitted to the bookkeeper in a timely manner by the Staff. This procedure was revised with the staff at the beginning of the 2013-2014 school year.

### **Potomac View Elementary School**

#### **Repeat of Prior 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.

#### ***MANAGEMENT'S RESPONSE***

- These fees were remitted twice during the school year, in January and June.

### **Ronald Reagan Middle School**

#### **Current Year Comments**

According to the "Financial Guidelines Manual," lost library book and instrument rental 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***

In response to the findings and recommendations from our FY 2012-2013 Student Activity Funds Audit, the following corrective actions will be taken:

- It was noted by the auditor that lost library book and instrument rental fees were not remitted semi-annually as the PWCS "Financial Guidelines Manual" states they should be. After researching the activity in both of these accounts, please note the funds in both accounts were remitted to PWCS throughout the year. However, we did not fully adhere to this policy as there was a balance carried over from the 2012–2013 after the year had closed.



We will make it our practice to be more diligent in adhering to this PWCS “Financial Guidelines” policy in the future.

- It was recommended by the auditor that the school’s bank account be collateralized and reported as a public deposit account. We will correspond with SunTrust Bank to make this adjustment.

### Rippon Middle School

#### Current Year Comments

During our audit of cash receipts, it was discovered that receipts #3644 and #3811 were not deposited timely. According to the “Financial Guidelines Manual,” deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

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

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 strive to ensure all deposits are made in a timely manner according to the “Financial Guideline Manual.” We recognize that two deposits were not made in a timely manner.
- All “E” accounts will be submitted in a timely manner according to the “Financial Guideline Manual.”
- This information was not received from the PTSO auditor until August. We made every attempt possible to secure this information, but the auditor did not submit in a timely manner.

### River Oaks Elementary School

#### Repeat of Prior 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.

During our audit, we noted unrelated disbursements posted to the pictures and faculty coke accounts. 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.

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. clearing).

### Current Year Comment

It was noted during our audit that one account (school office) had a deficit balance at June 30, 2013. 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 be utilized to avoid the over spending of funds.

#### **MANAGEMENT'S RESPONSE**

- Checks were submitted in both February and June, for clearing both accounts. Going forward, checks will be written quarterly when the accounts have a balance, following the PWCS financial guidelines.
- Going forward all disbursements from these accounts will be transferred to the appropriate account before being utilized.
- In coordination with the PWCS Finance Department, these accounts will be clarified and grouped accordingly.
- The month of June statement was reconciled prior to a transfer of funds to cover a bank service charge. The account will be changed to a service fee free account eliminating this problem in the future.

### Rockledge Elementary School

#### Current Year Comments

On the school's June 30, 2013 bank reconciliation there was an un-cleared adjustment in the amount of \$42.50. This adjustment should be investigated and adjusted as soon as possible.

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).

During our audit, we noted that the transactions related to the book fair were posted to the library account. In order to correctly track the profit of each activity, we recommend posting the book fair activity to the book fair account. Any profits can then be transferred to other accounts and used for authorized purposes.

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

#### **MANAGEMENT'S RESPONSE**

- In response to the finding on our school's June 30, 2013 bank reconciliation of an un-cleared adjustment in the amount of \$42.50; this amount was cleared on our August bank reconciliation. The bank erroneously charged us for a set of free deposit slips and credited our account
- In response to the finding that one account that was not assigned to any of the normal account classes; it has been assigned to the appropriate group. The Faculty Spirit Wear account was assigned to Group F, Faculty Accounts.

- In response to the finding that book fair transactions were posted to the library account; they have since been transferred to the book fair account.
- In response to the finding that lost/damaged textbook fees are to be remitted semi-annually to PWCS; fees will be remitted twice annually with the first remittance in January 2014 and the final remittance by the end of June 2014.

### Herbert J. Saunders Middle School

#### Repeat of Prior Year Comment

It was noted during our audit that the school had several accounts that had a deficit balance at June 30, 2013. 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 Comment

At June 30, 2013 the school had numerous 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**

- As the newly appointed Principal of Saunders Middle School and the newly assigned Bookkeeper as of September 9, 2013, we have reviews the audit finding and will provide the following responses as an indicator of what we will do to ensure there is no repeat of the concerns identified in this audit of School Activities Funds for the year ending June 30, 2013. As newly appointed principal, I accept the transfer of concerns noted and will ensure more accurate accounting and fiscal responsibility will be more evident in future years. We will monitor all accounts closely and make the necessary transfers to cover any deficit balances prior to year end June 30 in accordance to the "Financial Guidelines Manual." We will also make every effort to avoid overspending the accounts.
- All checks that are outstanding for more than a year will be written off and added back to the school's cash balance as of June 30 each year.

### Signal Hill Elementary School

No comments or recommendations.

### Sinclair Elementary School

#### Repeat of Prior Year Comment

According to the "Financial Guidelines Manual," lost library book fees are to be remitted semi-annually to PWCS. The library book fees were remitted to PWCS in February 2013 rather than December 2012 as required by policy.

### Current Year Comments

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

During our audit, we noted that check #2090 was made out to the bookkeeper and was also signed by the bookkeeper (it was also properly signed by the principal). We recommend the school have three authorized check signers to prevent the necessity of checks being signed by the payee.

### **MANAGEMENT'S RESPONSE**

- The new bookkeeper began work at the end of October and started being trained in the financial systems over a period of time. After receiving Blue Bear training, she transferred library funds to site based on February 27 as well as in June. She is aware of the new quarterly submission requirements for this year and has those dates on her calendar to ensure compliance.
- The bookkeeper became aware of this best practice process late in the 2012-2013 school year when another school's bookkeeper, who was assisting her with learning her duties, informed her of the correct procedure. She has since followed it and will continue to do so.
- We are adding the assistant principal as a third signatory on the checking account. In the future, if a check is for reimbursement to the bookkeeper, the bookkeeper will not sign the check. In the event that a check is made out to any of the three signatories authorized to sign checks for our school, the other two signatories will sign the check.

### Springwoods Elementary School

No comments or recommendations.

### Stonewall Middle School

#### Current Year Comments

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

During our audit of cash receipts, it was discovered that receipts #6554, #6556 and #6997 were not deposited timely. 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 bookkeeper will comply with the Financial Guideline Manual and ensure that the lost/damaged textbooks are remitted semi-annually.
- The bookkeeper was on annual leave when these receipts were remitted. They were deposited immediately upon her return. Arrangements will be made when the bookkeeper is on leave to make daily deposits.

## Stonewall Jackson High School

No comments or recommendations.

## Sudley Elementary School

### Repeat of Prior 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.

In reviewing the school's financial report, we noted one account that was not assigned to the normal account classes, (Robotics-A1318). We recommend that this account be grouped with the appropriate group of accounts (i.e. instructional, clubs).

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, it was noted that several deposits did not agree with receipts per the general ledger by \$7 to \$20 throughout the year. These discrepancies were corrected by adjustments that were labeled "clerical error". Additionally, the adjustments were not being approved by the principal.

The amount reported on the Bookworm Central book fair sales reports and what was posted on the school's general ledger differ by \$55. Receipts are less on the general ledger than on the Bookworm Central sales form. It is recommended that the school bookkeeper and librarian reconcile receipts to make sure what is reported to Bookworm Central matches what is recorded in the school's general ledger. Additionally, all receipts from the book fair were deposited on one day; receipts should be transmitted to the bookkeeper as received.

The school had an outstanding check that was over one year old on its June 30, 2013 bank reconciliation. This check should be written off and added back to the school's cash balance as soon as possible.

During our audit, it was determined that the yearbook lost approximately \$375 during fiscal year 2013. We were informed by the bookkeeper that yearbooks unsold, were thrown away at year end and thus we could not verify any inventory on hand. 330 yearbooks were ordered and were sold at \$9 each, so approximately 115 should have been on hand at year end. 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**

- Lost library book fees will be remitted semi-annually.
- The bookkeeper sought guidance on the appropriate class with which to group Robotics-A1318. Robotics A1318 will be assigned correctly for the 2013-14 school year.
- Sudley PTA Treasurer refused to sign papers during the 2012-13 school year. These informational papers were signed for the 2013-14 school year, before PTA engaged in any activities. The 2012-13 PTA audit has not been received at this time. PTA Treasurer reported that the audit will be completed in October 2013.

- All adjustments will be approved by the principal. Bookkeeper's error noted, new calculator purchased.
- Bookkeeper and Librarian will reconcile receipts. All purchases at the 2012-13 bookfair were made on one day.
- Check was written off and added back to the school's cash balance.
- Yearbook presales will take place before ordering the 2013-14 Sudley yearbook.

### Swans Creek Elementary School

No comments or recommendations.

### Triangle Elementary School

#### Current Year Comment

The school had an outstanding check that was over one year old on its June 30, 2013 bank reconciliation. This check should be written off and added back to the school's cash balance as soon as possible.

#### **MANAGEMENT'S RESPONSE**

- We are responding in reference to the outstanding check on our June 30<sup>th</sup> bank reconciliation. This check has been voided out of the Blue Bear System. To avoid this happening in the future, a new procedure will be added to the monthly reconciliation process. Check marks and initials will be entered next to the Outstanding Checks section to show review of the check dates.

### Tyler Elementary School

#### Current Year Finding

The PTA Form 3 was not on hand during our audit. This form is a required part of our audit and should be available for examination.

#### Current Year Recommendation

During our audit, we noted unrelated disbursements posted to the pictures account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Additionally, the payment of the book fair was made out of the library account. All activity related to the book fair should be recorded in the book fair account. Profits from the book fair can then be transferred to the appropriate account and used for authorized purposes.

## ***MANAGEMENT'S RESPONSE***

- Tyler's bookkeeper requested Form 3 from the PTO treasurer on July 17, 2013. On July 23<sup>rd</sup>, The PTO treasurer replied that she was working on completing Form 3 and requested last year's form be provided for assistance. On July 23<sup>rd</sup>, the bookkeeper provided Form 3 completed the previous year. Unfortunately, Form 3 was never provided to the bookkeeper by our PTO. When I learned of this finding in our audit, I shared my concern with our PTO. Since then, the PTO treasurer has resigned and a new treasurer has volunteered their time to fulfill all requirements of the PTO treasurer's role. Form 3 is now completed and on file.
- My bookkeeper and I have reviewed this recommendation and will ensure that transactions will only be posted to relatable accounts. Furthermore, profits will be transferred to appropriate accounts and used for authorized purposes only.

### **Vaughan Elementary School**

#### **Repeat of Prior 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.

#### ***MANAGEMENT'S RESPONSE***

- It was noted the lost library book fees were not remitted semi-annually to PWCS during FY 2012-13, we will ensure in the future that lost library book fees will be remitted semi-annually to PWCS and our school will adhere to this policy.

### **Victory Elementary School**

#### **Repeat of Prior Year Comment**

During our audit, we noted that check #1537 was made out to the bookkeeper and was also signed by the bookkeeper (it was also properly signed by the principal). We recommend the school have three authorized check signers to prevent checks having to be signed by the payee.

#### ***MANAGEMENT'S RESPONSE***

- I concur with the findings of the audit. In the future, if a check is for reimbursement to the bookkeeper, the bookkeeper will not sign the check. In the event that a check is made out to one of the three signatories authorized to sign checks for our school, the other two signatories will sign the check.

### **West Gate 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.

## ***MANAGEMENT'S RESPONSE***

- I concur with the finding of the audit. In the future, I will ensure that the PTO financial audit is included with the West Gate Elementary School Activity Funds financial statements when they are submitted to Robinson, Farmer, Cox Associates. Since the finding, the PTO financial statements/ audit has been submitted.

### **Westridge 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 #4146 lacked supporting documentation.

## ***MANAGEMENT'S RESPONSE***

- Check #4146 lacked adequate supporting documentation. Check was written to Scholastic for the amount of cash/checks to Westridge that were received from students for 3<sup>rd</sup> grade Scholastic News. Bookkeeper attached a copy of the invoice the teacher received but did not include documentation as to how many students brought in cash/checks to Westridge and how many students had checks that were written to Scholastic. For the 2013-14 school year bookkeeper will document how many students had checks that were written to Scholastic/Time For Kids and how many students brought in cash/checks to Westridge.

### **Mary Williams Elementary 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. clearing).

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***

- On the Trial Balance in Blue Bear, one account was not assigned to a normal account class. This has been corrected and reassigned to the proper group.
- The PTO Club information was not on hand for the audit. The PTO has since been instructed to have an audit performed and the proper forms have been given to them to complete. As soon as their audit is completed, the papers will be sent.

### **T. Clay Wood Elementary School**

#### **Current Year Comments**

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 \$916.07 of transfers into its faculty accounts for the year.



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***

- The school will not transfer more than \$200 to a faculty account over the course of a school year again. \$763.28 was transferred to our faculty coffee account to close it out and cancel the contract. The cost to cancel the contract was \$299 and we regret having to spend this money, but the account was falling further into debt and we felt it was best to get out of it as soon as possible as not to continue taking a loss.
- The PTO has since provided the information and is in our files. To make sure this does not happen again, we have met with the newly elected PTO Board and made them aware of the expectations of financial information/forms that need to be completed and when they are due.

### **Woodbine Preschool**

#### **Current Year Comment**

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, 2013. 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***

- In the future, prior to reconciling the bank statement for June, the bookkeeper will transfer funds to any accounts with deficit balances. The principal will follow up with the bookkeeper prior to the close of the fiscal year to ensure this task has been completed.

### **Woodbridge Middle School**

#### **Repeat of Prior Comment**

In reviewing the school's financial report we noted numerous 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).

#### **Current Year Comments**

According to the "Financial Guidelines Manual," accounts should not end the year with a deficit balance. The school had two accounts that had deficit balances at June 30, 2013. 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.

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 these policies.

## **MANAGEMENT'S RESPONSE**

We agree with the findings as stated on our 2013 Activity Funds Audit and have taken the following action to remedy the situations:

- Some accounts were not grouped- all accounts have been assigned to the appropriate group as outlined in the financial guidelines. Most accounts were grouped following last year's audit; however, some were missed. In the future, all monthly reports will be printed by Group so that we know if an account as added and not grouped.
- Accounts should not have a negative balance- we had two accounts with negative balances. The first was our Wrist Band account and this was due to an invoice being paid prior to July 1 for new bands that were received. The bands are sold to students and the money is deposited in the Wrist Band account so the account has a positive balance prior to the payment of the invoice. In the future, the invoice will be held until July for payment. The other negative account was due to the purchase of a vending machine for our faculty. We were given permission to purchase the machine from our Activity Funds; however the cost of the machine was greater than the funds available in our faculty accounts. Vending proceeds are deposited in this account to pay for the machine and the account will have a positive balance at the end.
- Lost Library Book Fees are to be remitted semi-annually to PWCS- this was an oversight due to the small amount of money collected for lost library books. This will be corrected from the beginning of 2014 forward and all Lost Library book money will be sent to PWCS, regardless of the account.

### **Woodbridge Senior High School**

No findings or recommendations.

### **Yorkshire Elementary School**

#### **Repeat of Prior Year Comment**

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**

- Our bookkeeper remitted the funds from these accounts twice during the 2012-2013 school year. The first remittance was in March and the second in June. Ideally these payments should have been processed in December and June for the lost library book fees and monthly for the building use payments. In the future our policy will be to remit funds due to PWCS for building use on a monthly basis. Funds in all other "E" (clearing) accounts will be sent in quarterly.

