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COUNTY OF PRINCE WILLIAM, VIRGINIA  
PUBLIC SCHOOL ACTIVITY FUNDS  
CASH BASIS FINANCIAL STATEMENT  
YEAR ENDED JUNE 30, 2015

ROBINSON, FARMER, COX ASSOCIATES

*A PROFESSIONAL LIMITED LIABILITY COMPANY    CERTIFIED PUBLIC ACCOUNTANTS*

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CHARLOTTESVILLE    □    RICHMOND    □    LOUISA    □    FREDERICKSBURG    □    STAUNTON    □    BLACKSBURG



## Table of Contents

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	<u>Page</u>
Independent Auditors' Report .....	1-2
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 <i>Government Auditing Standards</i> .....	3-4
<b><i>Financial Statement:</i></b>	
Summary Statement of Cash Receipts, Disbursements, and Balances—All Schools .....	5-6
Notes to Financial Statement.....	7
Schedule of Findings and Responses.....	8
Independent Auditors' Report on Supplementary Information.....	9
<b><i>Supplementary Information:</i></b>	
Alvey Elementary School .....	10
Antietam Elementary School .....	11
Ashland Elementary School .....	12
Battlefield High School .....	13
Bel Air Elementary School.....	14
Belmont Elementary School.....	15
Bennett Elementary School .....	16
Louise A. Benton Middle School .....	17
Stuart M. Beville Middle School .....	18
Brentsville District High School .....	19
Bristow Run Elementary School .....	20
Buckland Mills Elementary School .....	21
Bull Run Middle School.....	22
Cedar Point Elementary School .....	23
Coles Elementary School .....	24
Dale City Elementary School.....	25
Dumfries Elementary School .....	26
Suella Ellis Elementary School.....	27
Enterprise Elementary School .....	28
Featherstone Elementary School.....	29
Fannie Fitzgerald Elementary School .....	30
Forest Park High School .....	31
Freedom High School .....	32

Table of Contents (Continued)

---

	<u>Page</u>
<i>Supplementary Information: (continued)</i>	
Gainesville Middle School .....	33
Gar-Field High School .....	34
Glenkirk Elementary School .....	35
Mills E. Godwin Middle School .....	36
Governor School .....	37
Graham Park Middle School .....	38
Samuel L. Gravely Jr. Elementary School .....	39
Haymarket Elementary School .....	40
Henderson Elementary School .....	41
C.D. Hylton High School .....	42
Independent Hill School .....	43
Kerrydale Elementary School .....	44
Kilby Elementary School .....	45
Martin Luther King Jr. Elementary School .....	46
Lake Ridge Elementary School .....	47
Lake Ridge Middle School .....	48
Leesylvania Elementary School .....	49
Loch Lomond Elementary School .....	50
Fred M. Lynn Middle School .....	51
Marshall Elementary School .....	52
Marstellar Middle School .....	53
Marumsco Hills Elementary School .....	54
Christa McAuliffe Elementary School .....	55
Minnieville Elementary School .....	56
Montclair Elementary School .....	57
Mountain View Elementary School .....	58
Mullen Elementary School .....	59
Neabsco Elementary School .....	60
New Directions Alternative School .....	61
New Dominion Alternative School .....	62
Nokesville Elementary School .....	63
Occoquan Elementary School .....	64
Old Bridge Elementary School .....	65
Osborn Park High School .....	66
Rosa Parks Elementary School .....	67
Parkside Middle School .....	68

Table of Contents (Continued)

	<u>Page</u>
<i>Supplementary Information: (continued)</i>	
Patriot High School .....	69
John F. Pattie, Sr. Elementary School .....	70
Penn Elementary School .....	71
Pennington Traditional School.....	72
Piney Branch Elementary School.....	73
Mary Porter Traditional School .....	74
Potomac Middle School .....	75
Potomac High School .....	76
Potomac View Elementary School .....	77
Rippon Middle School .....	78
River Oaks Elementary School.....	79
Rockledge Elementary School .....	80
Ronald Reagan Middle School.....	81
Herbert J. Saunders Middle School .....	82
Signal Hill Elementary School.....	83
Sinclair Elementary School.....	84
Springwoods Elementary School.....	85
Stonewall Jackson High School .....	86
Stonewall Middle School.....	87
Sudley Elementary School .....	88
Swans Creek Elementary School .....	89
Triangle Elementary School.....	90
Tyler Elementary School .....	91
Vaughan Elementary School .....	92
Victory Elementary School .....	93
West Gate Elementary School .....	94
Westridge Elementary School .....	95
Mary Williams Elementary School .....	96
T. Clay Wood Elementary School .....	97
Woodbine Preschool.....	98
Woodbridge Middle School .....	99
Woodbridge High School.....	100
Yorkshire Elementary School .....	101
Report of Audit Findings and Recommendations .....	102-135

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Independent Auditors' Report

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

### Report on the Financial Statements

We have audited the accompanying summary statement of cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2015, and the related notes to the financial statement.

#### *Management's Responsibility for the Financial Statement*

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

#### *Auditors' Responsibility*

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

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

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

## *Opinion*

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2015, 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 14, 2015 on our consideration of County of Prince William, Virginia School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Prince William, Virginia School Activity Funds' internal control over financial reporting and compliance.

*Robinson, Farmer, Cox Associates*

Staunton, Virginia  
September 14, 2015

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## 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*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the accompanying summary statement of cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2015, and the related notes to the financial statement and have issued our report thereon dated September 14, 2015, which included a paragraph emphasizing that the financial statement is prepared on the cash basis, which is another comprehensive basis of accounting.

### Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be a material weakness.

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 statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness (2015-001).

## 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*.

### County of Prince William, Virginia School Activity Funds' Response to Finding

County of Prince William, Virginia School Activity Funds' response to the finding identified in our audit is described in the accompanying schedule of findings and responses. County of Prince William, Virginia School Activity Funds' response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

### 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 14, 2015



- 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, 2015

Name of School	Cash Balance July 1, 2014	Receipts	Disburse- ments	Cash Balance June 30, 2015
Alvey Elementary School	\$ 28,869.00	\$ 97,916.86	\$ 84,564.57	\$ 42,221.29
Antietam Elementary School	14,779.46	75,601.25	64,594.53	25,786.18
Ashland Elementary School	15,261.62	98,390.32	96,078.86	17,573.08
Battlefield High School	325,470.76	1,035,253.52	1,100,809.42	259,914.86
Bel Air Elementary School	20,761.70	41,284.84	42,654.33	19,392.21
Belmont Elementary School	36,701.85	41,847.38	33,207.05	45,342.18
Bennett Elementary School	23,063.89	72,766.20	65,664.45	30,165.64
Louise A. Benton Middle School	131,477.51	340,608.90	332,891.82	139,194.59
Stuart M. Beville Middle School	68,525.84	149,114.44	172,860.74	44,779.54
Brentsville District High School	142,986.04	560,129.72	564,481.46	138,634.30
Bristow Run Elementary School	40,465.67	71,119.86	72,579.88	39,005.65
Buckland Mills Elementary School	104,505.61	79,468.27	73,648.50	110,325.38
Bull Run Middle School	90,691.24	230,104.07	234,660.65	86,134.66
Cedar Point Elementary School	20,105.45	69,456.48	67,319.88	22,242.05
Coles Elementary School	19,440.32	58,077.20	34,522.91	42,994.61
Dale City Elementary School	25,346.69	27,093.94	27,794.79	24,645.84
Dumfries Elementary School	14,509.94	20,343.03	20,548.93	14,304.04
Suella Ellis Elementary School	11,898.18	21,739.58	24,848.43	8,789.33
Enterprise Elementary School	15,640.99	37,651.02	39,179.23	14,112.78
Featherstone Elementary School	6,444.58	35,845.06	35,745.81	6,543.83
Fannie Fitzgerald Elementary School	25,090.06	42,536.59	38,696.89	28,929.76
Forest Park High School	256,242.09	626,659.24	612,652.35	270,248.98
Freedom High School	458,633.20	501,475.88	422,943.95	537,165.13
Gainesville Middle School	159,760.33	267,846.33	277,824.31	149,782.35
Gar-Field High School	183,894.39	620,008.73	584,737.13	219,165.99
Glenkirk Elementary School	24,850.97	110,281.34	109,195.76	25,936.55
Mills E. Godwin Middle School	85,854.50	134,905.54	127,237.51	93,522.53
Governor School	60.08	108.60	-	168.68
Graham Park Middle School	51,019.24	129,079.33	134,095.10	46,003.47
Samuel L. Gravely, Jr. Elementary School	66,274.71	90,449.79	98,417.38	58,307.12
Haymarket Elementary School	-	45,566.63	39,107.91	6,458.72
Henderson Elementary School	25,071.36	61,005.14	61,843.92	24,232.58
C. D. Hylton High School	889,659.83	842,277.69	813,267.90	918,669.62
Independent Hill School	40,929.74	19,266.57	25,227.20	34,969.11
Kerrydale Elementary School	4,106.21	22,493.44	15,892.29	10,707.36
Kilby Elementary School	5,896.99	14,082.28	15,137.23	4,842.04
Martin Luther King Jr. Elementary School	6,394.03	27,039.98	25,611.01	7,823.00
Lake Ridge Elementary School	101,648.59	48,923.89	26,669.89	123,902.59
Lake Ridge Middle School	179,477.23	189,622.56	164,510.48	204,589.31
Leesylvania Elementary School	8,454.16	57,316.88	50,726.17	15,044.87
Loch Lomond Elementary School	7,469.94	26,519.28	28,141.13	5,848.09
Fred M. Lynn Middle School	47,133.83	96,629.18	90,388.43	53,374.58
Marshall Elementary School	28,966.77	45,271.35	45,956.96	28,281.16
Marstellar Middle School	164,501.44	217,888.48	247,238.09	135,151.83
Marumscos Hills Elementary School	27,052.28	39,086.94	36,716.44	29,422.78
Christa McAuliffe Elementary School	9,545.80	26,898.87	25,352.87	11,091.80
Minnieville Elementary School	11,439.11	47,919.77	44,094.08	15,264.80

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Schools  
Year Ended June 30, 2015 (continued)

Name of School	Cash Balance July 1, 2014	Receipts	Disburse- ments	Cash Balance June 30, 2015
Montclair Elementary School	\$ 20,779.12	\$ 49,148.39	\$ 51,105.47	\$ 18,822.04
Mountain View Elementary School	20,113.82	52,083.78	55,581.86	16,615.74
Mullen Elementary School	19,435.92	30,476.76	36,737.85	13,174.83
Neabsco Elementary School	37,461.93	35,353.06	39,279.67	33,535.32
New Directions Alternative School	14,852.72	3,900.00	4,500.00	14,252.72
New Dominion Alternative School	5,131.92	1,479.74	-	6,611.66
Nokesville Elementary School	13,143.72	97,157.61	96,838.17	13,463.16
Occoquan Elementary School	11,316.32	31,850.57	36,283.56	6,883.33
Old Bridge Elementary School	28,411.35	40,735.95	37,790.93	31,356.37
Osborn Park High School	417,342.67	691,911.09	662,540.17	446,713.59
Rosa Parks Elementary School	8,110.73	39,950.77	33,415.56	14,645.94
Parkside Middle School	80,023.61	150,600.99	150,725.93	79,898.67
Patriot High School	161,056.75	820,051.94	777,041.99	204,066.70
John F. Pattie, Sr. Elementary School	55,756.40	52,529.38	47,481.21	60,804.57
Penn Elementary School	10,057.05	52,872.76	45,024.60	17,905.21
Pennington Traditional School	29,683.92	88,554.61	87,941.90	30,296.63
Piney Branch Elementary School	29,422.49	114,797.18	105,371.73	38,847.94
Mary Porter Traditional School	59,251.79	88,530.17	81,471.42	66,310.54
Potomac Middle School	65,215.71	149,443.94	161,419.62	53,240.03
Potomac High School	117,415.64	537,125.75	533,212.71	121,328.68
Potomac View Elementary School	28,621.84	15,711.14	22,128.42	22,204.56
Rippon Middle School	69,963.56	118,723.03	127,423.54	61,263.05
River Oaks Elementary School	18,841.61	43,734.98	41,874.58	20,702.01
Rockledge Elementary School	52,881.05	35,968.57	29,089.68	59,759.94
Ronald Reagan Middle School	57,419.61	243,483.24	211,043.05	89,859.80
Herbert J. Saunders Middle School	89,943.87	282,893.67	246,047.35	126,790.19
Signal Hill Elementary School	27,680.85	56,091.54	50,705.40	33,066.99
Sinclair Elementary School	11,400.06	32,912.51	37,478.65	6,833.92
Springwoods Elementary School	76,453.84	45,500.09	41,945.45	80,008.48
Stonewall Jackson High School	302,033.47	473,874.34	463,855.58	312,052.23
Stonewall Middle School	187,426.07	111,447.46	153,131.40	145,742.13
Sudley Elementary School	47,641.84	25,709.77	46,205.67	27,145.94
Swans Creek Elementary School	20,609.98	55,130.67	46,997.55	28,743.10
Triangle Elementary School	44,415.48	45,924.57	40,026.31	50,313.74
Tyler Elementary School	8,720.03	37,966.56	31,507.47	15,179.12
Vaughan Elementary School	29,168.90	31,926.87	25,858.91	35,236.86
Victory Elementary School	19,159.88	60,971.19	50,305.54	29,825.53
West Gate Elementary School	7,775.59	7,673.50	9,261.56	6,187.53
Westridge Elementary School	18,644.50	30,601.08	26,279.39	22,966.19
Mary Williams Elementary School	68,858.01	102,388.45	101,278.64	69,967.82
T Clay Wood Elementary School	20,576.50	103,430.93	98,782.10	25,225.33
Woodbine Preschool	20,658.25	511.75	254.31	20,915.69
Woodbridge Middle School	177,423.97	192,969.81	200,372.19	170,021.59
Woodbridge High School	424,467.95	878,336.50	905,427.68	397,376.77
Yorkshire Elementary School	35,698.56	41,887.32	42,478.73	35,107.15
Totals	\$ 7,096,842.07	\$ 13,719,296.22	\$ 13,443,862.12	\$ 7,372,276.17

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, 2015

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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.

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses  
Year Ended June 30, 2015

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2015-001

Criteria: The Schools are responsible for establishing and maintaining adequate internal control over their accounts. A key component of internal control is that no one individual should have access to accounting records and the underlying assets.

Condition: The Schools do not have adequate segregation of duties over receipts and disbursements. For instance, the individual receiving and depositing funds should not also be responsible for recording receipts in the accounting system. In addition, the individual writing and posting checks should not also be responsible for reconciling accounts.

Response: The School Board agrees with the finding; however, the cost to correct the existing lack of segregation of duties would be prohibitive. The Schools will take measures to continue to try to mitigate the lack of segregation of duties that exists.

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## Independent Auditors' Report on Supplementary Information

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

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

*Robinson, Farmer, Cox Associates*

Staunton, Virginia  
September 14, 2015

- 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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 15,405.98	\$ 30,413.31	\$ 35,812.38	\$ 8,455.07	\$ 18,461.98
Fundraisers	456.09	47,759.83	32,592.83	(11,249.78)	4,373.31
School Operating	13,075.48	13,018.81	9,875.81	3,371.63	19,590.11
Clearing	(68.55)	5,150.57	4,510.79	(576.92)	(5.69)
Faculty	-	1,574.34	1,772.76	-	(198.42)
School Total	\$ 28,869.00	\$ 97,916.86	\$ 84,564.57	\$ -	\$ 42,221.29 *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 42,221.29



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ -	\$ 924.07	\$ 983.07	\$ 1,000.00	\$ 941.00
Instructional	7,333.87	31,511.66	31,213.27	(465.08)	7,167.18
Fundraisers	6,814.85	25,035.51	18,044.85	(6,019.50)	7,786.01
School Operating	260.40	14,839.07	11,542.14	5,453.08	9,010.41
Clearing	-	1,758.94	1,790.44	31.50	-
Faculty	370.34	1,532.00	1,020.76	-	881.58
School Total	<u>\$ 14,779.46</u>	<u>\$ 75,601.25</u>	<u>\$ 64,594.53</u>	<u>\$ -</u>	<u>\$ 25,786.18</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 25,786.18

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 466.57	\$ 1,108.13	\$ 495.13	\$ -	\$ 1,079.57
Instructional	6,394.09	38,139.44	43,001.61	7,469.56	9,001.48
Fundraisers	850.40	21,816.98	14,498.20	(7,142.78)	1,026.40
School Operating	6,445.34	403.51	6,470.93	5,750.20	6,128.12
Clearing	212.33	35,657.26	30,076.41	(6,076.98)	(283.80)
Faculty	892.89	1,265.00	1,536.58	-	621.31
School Total	<u>\$ 15,261.62</u>	<u>\$ 98,390.32</u>	<u>\$ 96,078.86</u>	<u>\$ -</u>	<u>\$ 17,573.08</u> *

\* Represented by cash on demand with:

SunTrust Bank  
--Checking

\$ 17,573.08

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 34,211.36	\$ 106,310.52	\$ 77,094.05	\$ (31,209.23)	\$ 32,218.60
Instructional	33,506.55	82,851.16	59,853.83	(31,361.23)	25,142.65
Fundraisers	157,251.65	538,807.40	342,557.71	(202,201.16)	151,300.18
School Operating	93,385.13	35,770.96	50,505.67	(30,255.80)	48,394.62
Clearing	4,367.11	267,052.54	567,797.18	295,612.82	(764.71)
Faculty	2,748.96	4,460.94	3,000.98	(585.40)	3,623.52
School Total	\$ 325,470.76	\$ 1,035,253.52	\$ 1,100,809.42	\$ -	\$ 259,914.86 *

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 224,340.51
--Money Market Savings	35,574.35
Total cash	<u>\$ 259,914.86</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 587.42	\$ 677.00	\$ 1,088.76	\$ 6.45	\$ 182.11
Instructional	10,433.66	16,606.95	19,253.99	(3,324.39)	4,462.23
Fundraisers	4,845.17	22,655.16	19,494.83	1,406.22	9,411.72
School Operating	3,827.13	78.00	708.98	1,911.72	5,107.87
Clearing	-	1,213.47	1,213.47	-	-
Faculty	1,068.32	54.26	894.30	-	228.28
School Total	<u>\$ 20,761.70</u>	<u>\$ 41,284.84</u>	<u>\$ 42,654.33</u>	<u>\$ -</u>	<u>\$ 19,392.21</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 19,392.21

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2015
Clubs	\$ 348.00	\$ 10,705.00	\$ 1,026.97	\$ (1,610.00)	\$ 8,416.03
Instructional	5,619.86	8,573.91	7,719.65	19,861.65	26,335.77
Fundraisers	26,263.26	15,206.56	16,120.35	(18,905.94)	6,443.53
School Operating	3,549.61	2,579.80	2,476.08	(323.84)	3,329.49
Clearing	-	4,042.11	5,116.24	978.13	(96.00)
Faculty	921.12	740.00	747.76	-	913.36
School Total	<u>\$ 36,701.85</u>	<u>\$ 41,847.38</u>	<u>\$ 33,207.05</u>	<u>\$ -</u>	<u>\$ 45,342.18</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 45,342.18</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BENNETT ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 13,725.10	\$ 26,781.36	\$ 32,513.30	\$ 768.77	\$ 8,761.93
Fundraisers	9,049.75	40,740.83	27,482.23	(1,138.18)	21,170.17
School Operating	189.71	2,714.90	3,214.54	168.83	(141.10)
Clearing	(455.45)	985.11	1,005.11	-	(475.45)
Faculty	554.78	1,544.00	1,449.27	200.58	850.09
School Total	<u>\$ 23,063.89</u>	<u>\$ 72,766.20</u>	<u>\$ 65,664.45</u>	<u>\$ -</u>	<u>\$ 30,165.64</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 30,165.64</u>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 36,847.37	\$ 22,731.54	\$ 16,195.67	\$ (6,834.34)	\$ 36,548.90
Instructional	40,570.05	125,453.44	117,008.33	8,420.15	57,435.31
Fundraisers	44,688.42	154,260.40	101,718.58	(59,428.16)	37,802.08
School Operating	5,530.00	493.00	3,371.90	2,708.17	5,359.27
Clearing	(318.75)	35,014.62	93,328.57	58,632.70	-
Faculty	4,160.42	2,655.90	1,268.77	(3,498.52)	2,049.03
School Total	<u>\$ 131,477.51</u>	<u>\$ 340,608.90</u>	<u>\$ 332,891.82</u>	<u>\$ -</u>	<u>\$ 139,194.59 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 139,194.59

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 5,635.95	\$ 1,578.00	\$ 2,068.38	\$ 1,800.30	\$ 6,945.87
Instructional	14,643.33	13,431.50	42,940.22	21,826.55	6,961.16
Fundraisers	40,142.86	95,631.95	86,041.60	(31,748.21)	17,985.00
School Operating	6,635.21	1,295.74	7,452.20	11,135.38	11,614.13
Clearing	(25.00)	34,294.32	31,056.30	(3,213.02)	-
Faculty	1,493.49	2,882.93	3,302.04	199.00	1,273.38
School Total	<u>\$ 68,525.84</u>	<u>\$ 149,114.44</u>	<u>\$ 172,860.74</u>	<u>\$ -</u>	<u>\$ 44,779.54 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 22,937.26
--Savings	21,842.28
Total cash	<u>\$ 44,779.54</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRENTSVILLE DISTRICT HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July, 1 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 38,650.63	\$ 135,700.60	\$ 118,435.18	\$ 2,602.93	\$ 58,518.98
Instructional	4,526.20	22,802.17	28,070.14	4,412.30	3,670.53
Fundraisers	93,897.76	313,746.53	308,547.22	(37,354.29)	61,742.78
School Operating	3,521.96	9,519.62	8,103.81	-	4,937.77
Clearing	(185.27)	76,463.02	98,699.94	30,339.06	7,916.87
Faculty	2,574.76	1,897.78	2,625.17	-	1,847.37
 School Total	 \$ 142,986.04	 \$ 560,129.72	 \$ 564,481.46	 \$ -	 \$ 138,634.30 *

\* Represented by cash on demand with:

Carter Bank & Trust	
--Checking	\$ 16,206.28
--Money Market	122,428.02
	<hr/>
Total Cash	\$ 138,634.30
	<hr/> <hr/>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 4,517.49	\$ 2,064.40	\$ 1,886.69	\$ -	\$ 4,695.20
Instructional	2,161.65	26,476.40	25,730.50	1,012.76	3,920.31
Fundraisers	20,264.15	19,556.61	25,355.25	-	14,465.51
School Operating	12,672.77	11,813.39	9,186.50	(1,030.76)	14,268.90
Clearing	133.00	7,515.39	7,459.89	18.00	206.50
Faculty	716.61	3,693.67	2,961.05	-	1,449.23
School Total	\$ <u>40,465.67</u>	\$ <u>71,119.86</u>	\$ <u>72,579.88</u>	\$ <u>-</u>	\$ <u>39,005.65</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 39,005.65

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 99,900.61	\$ 53,914.75	\$ 33,570.69	\$ (12,642.90)	\$ 107,601.77
Fundraisers	-	20,752.37	13,433.59	(7,032.15)	286.63
School Operating	3,588.75	1,610.70	23,508.36	19,387.06	1,078.15
Clearing	(60.00)	2,376.47	2,604.46	287.99	-
Faculty	1,076.25	813.98	531.40	-	1,358.83
School Total	\$ 104,505.61	\$ 79,468.27	\$ 73,648.50	\$ -	\$ 110,325.38 *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 110,325.38

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, 2015

Functions	Cash Balance July, 1 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 6,630.26	\$ 9,378.70	\$ 10,857.05	\$ 769.07	\$ 5,920.98
Instructional	30,369.58	71,639.50	99,877.90	23,670.90	25,802.08
Fundraisers	45,815.20	110,661.40	90,834.40	(21,292.44)	44,349.76
School Operating	4,900.30	6,021.00	2,918.72	(325.02)	7,677.56
Clearing	2,445.00	31,163.76	29,050.25	(2,822.51)	1,736.00
Faculty	530.90	1,239.71	1,122.33	-	648.28
School Total	<u>\$ 90,691.24</u>	<u>\$ 230,104.07</u>	<u>\$ 234,660.65</u>	<u>\$ -</u>	<u>\$ 86,134.66 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 86,134.66</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 16,486.72	\$ 41,681.72	\$ 49,654.17	\$ 7,512.20	\$ 16,026.47
Fundraisers	1,235.82	20,304.62	9,929.58	(10,375.04)	1,235.82
School Operating	745.78	1,176.00	1,564.25	2,572.84	2,930.37
Clearing	-	3,007.23	3,081.24	90.00	15.99
Faculty	1,637.13	3,286.91	3,090.64	200.00	2,033.40
School Total	<u>\$ 20,105.45</u>	<u>\$ 69,456.48</u>	<u>\$ 67,319.88</u>	<u>\$ -</u>	<u>\$ 22,242.05</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>22,242.05</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 3.40	\$ 57.00	\$ 57.00	\$ -	\$ 3.40
Instructional	4,999.91	11,854.89	11,742.53	13,432.00	18,544.27
Fundraisers	6,707.51	23,858.26	15,418.86	(13,666.92)	1,479.99
School Operating	7,528.51	18,068.68	3,126.09	62.42	22,533.52
Clearing	(153.59)	2,472.68	2,445.18	(27.50)	(153.59)
Faculty	354.58	1,765.69	1,733.25	200.00	587.02
School Total	\$ 19,440.32	\$ 58,077.20	\$ 34,522.91	\$ -	\$ 42,994.61 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>42,994.61</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DALE CITY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 871.31	\$ -	\$ 514.13	\$ 1,040.03	\$ 1,397.21
Instructional	7,785.10	9,585.44	4,467.97	(3,866.21)	9,036.36
Fundraisers	14,801.93	13,923.99	13,902.99	(2,329.61)	12,493.32
School Operating	1,187.03	850.00	361.55	-	1,675.48
Clearing	-	1,494.51	8,179.95	6,685.44	-
Faculty	701.32	1,240.00	368.20	(1,529.65)	43.47
School Total	<u>\$ 25,346.69</u>	<u>\$ 27,093.94</u>	<u>\$ 27,794.79</u>	<u>\$ -</u>	<u>\$ 24,645.84</u> *

\* Represented by cash on demand with:

Capital One Bank	
--Checking	<u>\$ 24,645.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

DUMFRIES ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 2,374.96	\$ 2,868.00	\$ 1,959.00	\$ 1,450.23	\$ 4,734.19
Fundraisers	10,618.73	13,311.18	12,654.11	(3,893.48)	7,382.32
School Operating	1,070.54	1,012.05	160.00	(1,239.24)	683.35
Clearing	(50.00)	834.52	5,092.55	4,308.03	-
Faculty	495.71	2,317.28	683.27	(625.54)	1,504.18
School Total	\$ 14,509.94	\$ 20,343.03	\$ 20,548.93	\$ -	\$ 14,304.04 *

\* Represented by cash on demand with:

Bank of America	
--Checking	\$ <u>14,304.04</u>



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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 2,164.25	\$ 5,805.00	\$ 4,861.00	\$ 1,936.15	\$ 5,044.40
Fundraisers	5,472.81	12,151.30	7,309.47	(8,207.80)	2,106.84
School Operating	3,355.17	771.99	10,014.02	6,631.48	744.62
Clearing	398.96	1,521.55	1,920.51	-	0.00
Faculty	506.99	1,489.74	743.43	(359.83)	893.47
School Total	\$ 11,898.18	\$ 21,739.58	\$ 24,848.43	\$ -	\$ 8,789.33 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 8,789.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 141.60	\$ 13,320.20	\$ 17,595.19	\$ 8,537.19	\$ 4,403.80
Fundraisers	10,648.09	7,700.14	3,674.39	(12,440.09)	2,233.75
School Operating	2,232.44	8,890.50	5,917.35	(1,630.10)	3,575.49
Clearing	-	6,532.32	10,613.79	3,986.40	(95.07)
Faculty	2,618.86	1,207.86	1,378.51	1,546.60	3,994.81
School Total	<u>\$ 15,640.99</u>	<u>\$ 37,651.02</u>	<u>\$ 39,179.23</u>	<u>\$ -</u>	<u>\$ 14,112.78</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 14,112.78</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 449.75	\$ 20,416.25	\$ 20,967.22	\$ 2,330.61	\$ 2,229.39
Fundraisers	2,216.37	10,807.16	8,609.71	(1,827.46)	2,586.36
School Operating	3,643.35	2,348.33	4,159.46	(613.96)	1,218.26
Clearing	4.99	1,641.32	1,659.22	12.91	-
Faculty	130.12	632.00	350.20	97.90	509.82
School Total	\$ 6,444.58	\$ 35,845.06	\$ 35,745.81	\$ -	\$ 6,543.83 *

\* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>6,543.83</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FANNIE FITZGERALD ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ -	\$ 1,089.00	\$ 740.42	\$ -	\$ 348.58
Instructional	5,394.35	3,221.00	5,606.56	1,355.50	4,364.29
Fundraisers	10,871.06	19,182.85	13,805.43	(2,825.61)	13,422.87
School Operating	5,404.99	406.25	2,562.93	3,221.97	6,470.28
Clearing	3.01	17,199.98	15,451.13	(1,751.86)	-
Faculty	3,416.65	1,437.51	530.42	-	4,323.74
School Total	\$ <u>25,090.06</u>	\$ <u>42,536.59</u>	\$ <u>38,696.89</u>	\$ <u>-</u>	\$ <u>28,929.76</u> *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>28,929.76</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FOREST PARK HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 39,084.04	\$ 108,854.23	\$ 92,151.95	\$ (2,773.38)	\$ 53,012.94
Instructional	29,604.75	44,701.12	36,372.09	(13,034.42)	24,899.36
Fundraisers	142,212.29	289,435.65	259,216.41	(40,363.63)	132,067.90
School Operating	34,951.03	16,513.85	25,079.15	24,695.45	51,081.18
Clearing	3,005.52	160,917.69	198,148.06	32,342.12	(1,882.73)
Faculty	7,384.46	6,236.70	1,684.69	(866.14)	11,070.33
School Total	<u>\$ 256,242.09</u>	<u>\$ 626,659.24</u>	<u>\$ 612,652.35</u>	<u>\$ -</u>	<u>\$ 270,248.98</u> *

\* Represented by cash on demand with:

BB&T Bank		
--Checking		\$ 120,649.74
--Money Market		149,599.24
	Total cash	<u>\$ 270,248.98</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 14,891.64	\$ 70,159.41	\$ 60,545.48	\$ (8,256.27)	\$ 16,249.30
Instructional	39,936.95	82,045.93	34,723.24	(39,237.56)	48,022.08
Fundraisers	48,154.82	124,816.63	128,281.48	3,571.10	48,261.07
School Operating	355,497.41	1,384.36	2,201.46	69,799.46	424,479.77
Clearing	-	223,069.55	197,192.29	(25,876.73)	0.53
Faculty	152.38	-	-	-	152.38
School Total	<u>\$ 458,633.20</u>	<u>\$ 501,475.88</u>	<u>\$ 422,943.95</u>	<u>\$ -</u>	<u>\$ 537,165.13</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 186,406.79
--Savings	350,758.34
	<u>537,165.13</u>
Total cash	<u>\$ 537,165.13</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 17,863.48	\$ 21,575.50	\$ 20,568.60	\$ 536.55	\$ 19,406.93
Instructional	70,532.67	122,160.81	131,127.29	11,104.42	72,670.61
Fundraisers	61,693.21	92,192.34	88,103.56	(14,335.11)	51,446.88
School Operating	8,919.45	3,488.26	7,786.43	751.10	5,372.38
Clearing	(64.00)	26,868.90	28,993.94	1,993.04	(196.00)
Faculty	815.52	1,560.52	1,244.49	(50.00)	1,081.55
School Total	<u>\$ 159,760.33</u>	<u>\$ 267,846.33</u>	<u>\$ 277,824.31</u>	<u>\$ -</u>	<u>\$ 149,782.35 *</u>

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ 49,740.02
--Savings	100,042.33
Total cash	<u>\$ 149,782.35</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GAR-FIELD HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 76,049.41	\$ 150,940.70	\$ 161,617.83	\$ 1,968.14	\$ 67,340.42
Instructional	26,395.06	93,977.44	45,614.10	(44,959.75)	29,798.65
Fundraisers	50,038.10	197,887.78	185,472.60	31,622.75	94,076.03
School Operating	28,545.65	42,926.90	71,515.64	27,662.90	27,619.81
Clearing	(573.40)	128,118.48	111,867.44	(16,280.04)	(602.40)
Faculty	3,439.57	6,157.43	8,649.52	(14.00)	933.48
School Total	\$ 183,894.39	\$ 620,008.73	\$ 584,737.13	\$ -	\$ 219,165.99 *

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 112,498.60
Cardinal Bank	
--Money Market Savings	<u>106,667.39</u>
Total cash	<u>\$ 219,165.99</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 117.98	\$ 745.00	\$ 519.31	\$ -	\$ 343.67
Instructional	10,079.56	43,703.04	57,858.66	23,602.71	19,526.65
Fundraisers	13,577.99	35,780.26	21,177.72	(23,993.71)	4,186.82
School Operating	268.16	147.00	838.78	610.00	186.38
Clearing	(259.45)	27,179.57	26,960.62	(219.00)	(259.50)
Faculty	1,066.73	2,726.47	1,840.67	-	1,952.53
School Total	\$ 24,850.97	\$ 110,281.34	\$ 109,195.76	\$ -	\$ 25,936.55 *

\* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>25,936.55</u>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 6,782.29	\$ 7,622.27	\$ 11,494.51	\$ 1,111.48	\$ 4,021.53
Instructional	20,661.36	30,665.77	31,164.99	(12,485.37)	7,676.77
Fundraisers	18,040.86	59,893.00	44,431.58	(8,691.28)	24,811.00
School Operating	39,861.84	6,223.09	5,524.59	16,467.59	57,027.93
Clearing	-	28,750.54	33,128.02	4,332.12	(45.36)
Faculty	508.15	1,750.87	1,493.82	(734.54)	30.66
School Total	<u>\$ 85,854.50</u>	<u>\$ 134,905.54</u>	<u>\$ 127,237.51</u>	<u>\$ -</u>	<u>\$ 93,522.53</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 33,595.48
--Money Market	<u>59,927.05</u>
Total cash	<u>\$ 93,522.53</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GOVERNOR SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July, 1 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Fundraising	\$ 60.08	\$ -	\$ -	\$ -	\$ 60.08
Clearing	-	108.60	-	-	108.60
School Total	<u>\$ 60.08</u>	<u>\$ 108.60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168.68</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 168.68</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 2,983.38	\$ 7,274.05	\$ 9,092.73	\$ 7,061.32	\$ 8,226.02
Instructional	14,508.39	48,170.78	64,006.09	12,257.73	10,930.81
Fundraisers	29,106.76	56,197.25	46,876.91	(16,975.13)	21,451.97
School Operating	3,572.59	5,049.45	1,723.74	(3,422.27)	3,476.03
Clearing	-	8,329.36	9,452.71	1,123.35	-
Faculty	848.12	4,058.44	2,942.92	(45.00)	1,918.64
School Total	\$ 51,019.24	\$ 129,079.33	\$ 134,095.10	\$ -	\$ 46,003.47 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>46,003.47</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SAMUEL L. GRAVELY, JR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 1,212.78	\$ 3,950.00	\$ 1,918.01	\$ -	\$ 3,244.77
Instructional	7,631.60	20,533.75	21,896.64	4,153.87	10,422.58
Fundraisers	39,191.09	33,656.90	42,949.06	(4,416.32)	25,482.61
School Operating	16,966.47	8,561.31	10,999.22	3,284.37	17,812.93
Clearing	(118.83)	20,568.07	17,413.16	(3,221.92)	(185.84)
Faculty	1,391.60	3,179.76	3,241.29	200.00	1,530.07
School Total	\$ 66,274.71	\$ 90,449.79	\$ 98,417.38	\$ -	\$ 58,307.12 *

\* Represented by cash on demand with:

Suntrust Bank	
--Checking	\$ <u>58,307.12</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HAYMARKET ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ -	\$ 18,502.70	\$ 26,391.58	\$ 9,489.46	\$ 1,600.58
Fundraisers	-	18,137.14	6,382.93	(9,883.42)	1,870.79
School Operating	-	5,455.00	2,893.96	138.96	2,700.00
Clearing	-	2,412.12	2,422.12	10.00	-
Faculty	-	1,059.67	1,017.32	245.00	287.35
School Total	\$ -	\$ 45,566.63	\$ 39,107.91	\$ -	\$ 6,458.72 *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 6,458.72

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 5,677.59	\$ 19,801.50	\$ 24,667.31	\$ 5,349.13	\$ 6,160.91
Fundraisers	7,560.92	32,874.72	24,782.29	(8,325.36)	7,327.99
School Operating	10,322.72	772.00	4,176.05	3,023.10	9,941.77
Clearing	-	6,037.83	5,990.96	(46.87)	-
Faculty	1,510.13	1,519.09	2,227.31	-	801.91
School Total	\$ 25,071.36	\$ 61,005.14	\$ 61,843.92	\$ -	\$ 24,232.58 *

\* Represented by cash on demand with:

PNC Bank	
--Checking	\$ <u>24,232.58</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 60,941.26	\$ 88,479.95	\$ 79,178.73	\$ (848.71)	\$ 69,393.77
Instructional	160,683.45	146,308.65	135,441.14	(2,690.64)	168,860.32
Fundraisers	507,787.78	310,142.44	326,524.58	25,179.26	516,584.90
School Operating	153,331.82	11,761.53	12,311.12	6,727.03	159,509.26
Clearing	3,050.00	280,252.51	256,245.12	(27,497.39)	(440.00)
Faculty	3,865.52	5,332.61	3,567.21	(869.55)	4,761.37
School Total	\$ 889,659.83	\$ 842,277.69	\$ 813,267.90	\$ -	\$ 918,669.62 *

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 152,084.76
--Money Market	766,584.86
	\$ 918,669.62
Total cash	\$ 918,669.62



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 16,481.24	\$ 9,906.45	\$ 11,475.62	\$ (1,321.58)	\$ 13,590.49
Fundraisers	3,243.33	4,753.05	8,826.49	3,049.94	2,219.83
School Operating	19,879.05	3,602.70	4,064.64	(1,728.36)	17,688.75
Clearing	0.67	3.03	3.70	-	-
Faculty	90.73	20.00	-	-	110.73
Other	1,234.72	981.34	856.75	-	1,359.31
School Total	<u>\$ 40,929.74</u>	<u>\$ 19,266.57</u>	<u>\$ 25,227.20</u>	<u>\$ -</u>	<u>\$ 34,969.11</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 34,969.11</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 795.46	\$ 8,530.60	\$ 9,365.99	\$ 451.40	\$ 411.47
Fundraisers	3,024.81	11,340.17	4,797.58	(685.39)	8,882.01
School Operating	485.94	1,425.17	438.99	(76.90)	1,395.22
Clearing	(200.00)	919.95	1,030.84	310.89	-
Faculty	-	277.55	258.89	-	18.66
School Total	\$ 4,106.21	\$ 22,493.44	\$ 15,892.29	\$ -	\$ 10,707.36 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,707.36</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KILBY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 1,434.68	\$ 5,098.25	\$ 5,858.12	\$ 1,750.27	\$ 2,425.08
Fundraisers	3,142.44	6,757.79	5,495.77	(2,889.95)	1,514.51
School Operating	634.65	61.13	869.08	845.60	672.30
Clearing	-	813.58	828.58	15.00	-
Faculty	685.22	1,351.53	2,085.68	279.08	230.15
School Total	\$ 5,896.99	\$ 14,082.28	\$ 15,137.23	\$ -	\$ 4,842.04 *

\* Represented by cash on demand with:

Wells Fargo Bank	
--Checking-General	\$ <u>4,842.04</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARTIN LUTHER KING JR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 86.48	\$ 140.00	\$ 100.00	\$ -	\$ 126.48
Instructional	639.61	13,317.00	13,045.20	115.00	1,026.41
Fundraisers	3,567.38	8,386.49	4,291.41	(2,985.27)	4,677.19
School Operating	1,443.05	62.83	3,358.00	2,870.27	1,018.15
Clearing	23.74	2,898.88	2,841.22	(81.40)	-
Faculty	633.77	2,234.78	1,975.18	81.40	974.77
School Total	\$ 6,394.03	\$ 27,039.98	\$ 25,611.01	\$ -	\$ 7,823.00 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>7,823.00</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	43,100.00	19,324.72	9,276.41	126.40	53,274.71
Fundraisers	58,200.08	26,224.76	15,774.58	(681.50)	67,968.76
School Operating	548.19	624.55	101.80	555.10	1,626.04
Clearing	(872.34)	1,562.84	1,217.30	-	(526.80)
Faculty	662.83	1,187.02	299.80	-	1,550.05
School Total	\$ 101,648.59	\$ 48,923.89	\$ 26,669.89	\$ -	\$ 123,902.59 *

\* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 4,634.08
--Money Market	<u>119,268.51</u>
Total cash	<u>\$ 123,902.59</u>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 6,286.16	\$ 6,052.44	\$ 5,038.02	\$ 304.15	\$ 7,604.73
Instructional	21,899.68	37,023.78	49,744.80	16,262.60	25,441.26
Fundraisers	34,337.60	129,997.27	87,242.69	(20,478.59)	56,613.59
Operating	114,079.24	1,946.66	7,541.53	3,611.84	112,096.21
Clearing	332.23	13,213.77	13,496.68	-	49.32
Faculty	2,542.32	1,388.64	1,446.76	300.00	2,784.20
School Total	<u>\$ 179,477.23</u>	<u>\$ 189,622.56</u>	<u>\$ 164,510.48</u>	<u>\$ -</u>	<u>\$ 204,589.31</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 92,087.02
--Money Market	<u>112,502.29</u>
Total cash	<u>\$ 204,589.31</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 1,775.44	\$ 11,923.94	\$ 13,094.98	\$ 1,693.04	\$ 2,297.44
Fundraisers	3,520.82	27,068.93	20,212.56	(3,146.03)	7,231.16
School Operating	2,678.05	1,089.05	996.17	2,548.80	5,319.73
Clearing	-	15,749.96	14,595.16	(1,095.81)	58.99
Faculty	479.85	1,485.00	1,827.30	-	137.55
School Total	\$ 8,454.16	\$ 57,316.88	\$ 50,726.17	\$ -	\$ 15,044.87 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>15,044.87</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 51.17	\$ -	\$ 191.00	\$ 191.00	\$ 51.17
Instructional	-	6,347.58	3,408.64	(1,354.38)	1,584.56
Fundraisers	6,355.85	14,825.49	19,544.44	1,236.36	2,873.26
School Operating	8.00	3,303.65	2,634.00	(244.01)	433.64
Clearing	189.88	956.76	1,126.11	171.03	191.56
Faculty	865.04	1,085.80	1,236.94	-	713.90
School Total	\$ 7,469.94	\$ 26,519.28	\$ 28,141.13	\$ -	\$ 5,848.09 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>5,848.09</u>



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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 4,907.51	\$ 4,117.35	\$ 5,983.92	\$ (290.27)	\$ 2,750.67
Instructional	12,144.74	39,949.51	27,796.27	(7,977.91)	16,320.07
Fundraisers	11,186.99	28,997.03	22,596.78	(11,199.16)	6,388.08
School Operating	17,834.74	6,175.00	2,655.46	5,084.82	26,439.10
Clearing	-	16,065.92	31,103.78	15,037.86	-
Faculty	1,059.85	1,324.37	252.22	(655.34)	1,476.66
 School Total	 <u>\$ 47,133.83</u>	 <u>\$ 96,629.18</u>	 <u>\$ 90,388.43</u>	 <u>\$ -</u>	 <u>\$ 53,374.58</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 53,374.58</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 19.67	\$ 560.00	\$ 687.60	\$ 107.93	\$ -
Instructional	16,095.37	9,127.25	19,708.33	5,825.33	11,339.62
Fundraisers	12,481.61	27,117.00	15,731.28	(7,082.22)	16,785.11
School Operating	30.74	4,621.75	5,001.14	400.00	51.35
Clearing	11.11	2,546.25	3,117.22	548.96	(10.90)
Faculty	328.27	1,299.10	1,711.39	200.00	115.98
School Total	\$ 28,966.77	\$ 45,271.35	\$ 45,956.96	\$ -	\$ 28,281.16 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>28,281.16</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSTELLAR MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 3,484.91	\$ 12,578.44	\$ 19,919.33	\$ 5,025.14	\$ 1,169.16
Instructional	32,895.60	85,439.11	95,462.81	10,597.64	33,469.54
Fundraisers	109,359.10	68,428.58	77,806.17	(12,222.95)	87,758.56
School Operating	13,004.93	789.40	14,780.92	8,397.57	7,410.98
Clearing	2,500.72	49,057.09	37,102.28	(11,209.40)	3,246.13
Faculty	3,256.18	1,595.86	2,166.58	(588.00)	2,097.46
School Total	<u>\$ 164,501.44</u>	<u>\$ 217,888.48</u>	<u>\$ 247,238.09</u>	<u>\$ -</u>	<u>\$ 135,151.83</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 135,151.83

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 1,607.83	\$ 11,942.94	\$ 16,943.47	\$ 7,600.00	\$ 4,207.30
Fundraisers	17,564.79	20,904.71	11,730.26	(12,800.00)	13,939.24
School Operating	6,206.27	279.00	1,364.19	4,800.00	9,921.08
Clearing	-	2,515.36	2,515.36	-	-
Faculty	1,673.39	3,444.93	4,163.16	400.00	1,355.16
School Total	\$ 27,052.28	\$ 39,086.94	\$ 36,716.44	\$ -	\$ 29,422.78 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>29,422.78</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 3,188.27	\$ 5,875.10	\$ 5,562.38	\$ (98.78)	\$ 3,402.21
Fundraisers	4,478.94	12,906.39	10,803.06	(271.59)	6,310.68
School Operating	1,368.21	20.62	887.51	755.12	1,256.44
Clearing	319.64	7,536.76	7,470.52	(384.75)	1.13
Faculty	190.74	560.00	629.40	-	121.34
School Total	<u>\$ 9,545.80</u>	<u>\$ 26,898.87</u>	<u>\$ 25,352.87</u>	<u>-</u>	<u>\$ 11,091.80</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 11,091.80</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 26.20	\$ -	\$ -	\$ -	\$ 26.20
Instructional	2,289.15	8,488.24	3,392.69	(4,776.98)	2,607.72
Fundraisers	6,158.79	15,651.89	13,919.31	(442.69)	7,448.68
School Operating	2,537.16	946.50	1,276.00	2,916.22	5,123.88
Clearing	1.70	22,363.14	24,666.59	2,303.45	1.70
Faculty	426.11	470.00	839.49	-	56.62
School Total	\$ 11,439.11	\$ 47,919.77	\$ 44,094.08	\$ -	\$ 15,264.80 *

\* Represented by cash on demand with:

BB&T	
--Checking	\$ <u>15,264.80</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 3,756.30	\$ 3,229.00	\$ 3,302.49	\$ -	\$ 3,682.81
Instructional	475.07	21,102.01	29,573.70	8,324.64	328.02
Fundraisers	15,660.14	20,486.15	13,465.12	(8,785.64)	13,895.53
School Operating	811.67	490.00	1,962.25	1,526.65	866.07
Clearing	-	1,918.89	1,992.89	74.00	-
Faculty	75.94	1,922.34	809.02	(1,139.65)	49.61
School Total	<u>\$ 20,779.12</u>	<u>\$ 49,148.39</u>	<u>\$ 51,105.47</u>	<u>\$ -</u>	<u>\$ 18,822.04</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 18,822.04</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MOUNTAIN VIEW ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 2.55	\$ -	\$ -	\$ (2.55)	\$ -
Instructional	8,374.62	20,385.45	30,196.41	6,634.60	5,198.26
Fundraisers	11,024.74	24,617.00	17,213.95	(8,955.05)	9,472.74
School Operating	358.47	903.00	2,452.51	2,099.37	908.33
Clearing	-	1,982.50	1,861.13	(121.37)	-
Faculty	353.44	4,195.83	3,857.86	345.00	1,036.41
School Total	\$ 20,113.82	\$ 52,083.78	\$ 55,581.86	\$ -	\$ 16,615.74 *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 16,615.74



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 450.15	\$ 11,765.50	\$ 18,765.50	\$ 18,834.26	\$ 12,284.41
Fundraisers	17,027.95	15,764.76	13,551.33	(19,203.57)	37.81
School Operating	1,769.24	-	46.00	(1,555.40)	167.84
Clearing	-	453.10	2,177.81	1,724.71	-
Faculty	188.58	2,493.40	2,197.21	200.00	684.77
School Total	<u>\$ 19,435.92</u>	<u>\$ 30,476.76</u>	<u>\$ 36,737.85</u>	<u>\$ -</u>	<u>\$ 13,174.83</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 13,174.83</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 6,069.11	\$ 8,739.75	\$ 13,876.81	\$ 1,012.36	\$ 1,944.41
Fundraisers	18,498.74	23,419.94	22,043.91	(657.07)	19,217.70
School Operating	10,901.33	23.00	254.00	(350.00)	10,320.33
Clearing	-	2,534.87	2,529.58	(5.29)	-
Faculty	1,992.75	635.50	575.37	-	2,052.88
School Total	\$ 37,461.93	\$ 35,353.06	\$ 39,279.67	\$ -	\$ 33,535.32 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>33,535.32</u>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ -	\$ 3,900.00	\$ 3,900.00	\$ -	\$ -
Instructional	900.00	-	-	-	900.00
Fundraisers	1,369.51	-	-	-	1,369.51
School Operating	12,583.21	-	600.00	-	11,983.21
School Total	\$ 14,852.72	\$ 3,900.00	\$ 4,500.00	\$ -	\$ 14,252.72 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>14,252.72</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DOMINION ALTERNATIVE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Fundraisers	\$ 1,354.79	\$ 1,248.83	\$ -	\$ -	\$ 2,603.62
School Operating	896.84	95.91	-	-	992.75
Faculty	2,880.29	135.00	-	-	3,015.29
School Total	\$ <u>5,131.92</u>	\$ <u>1,479.74</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>6,611.66</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>6,611.66</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 170.49	\$ 1,421.00	\$ 1,327.55	\$ -	\$ 263.94
Instructional	1,640.00	37,300.67	40,545.96	2,768.45	1,163.16
Fundraisers	5,002.10	49,653.49	39,114.42	(7,011.16)	8,530.01
School Operating	5,297.26	843.74	4,120.02	1,135.44	3,156.42
Clearing	1.53	7,461.99	10,575.61	3,107.27	(4.82)
Faculty	1,032.34	476.72	1,154.61	-	354.45
School Total	<u>\$ 13,143.72</u>	<u>\$ 97,157.61</u>	<u>\$ 96,838.17</u>	<u>\$ -</u>	<u>\$ 13,463.16 *</u>

\* Represented by cash on demand with:

Carter Bank & Trust	
--Checking-General	<u>\$ 13,463.16</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 1,721.88	\$ 4,471.22	\$ 5,572.33	\$ 124.79	\$ 745.56
Fundraisers	9,170.09	18,709.18	19,354.63	(2,377.87)	6,146.77
School Operating	44.00	5,754.94	8,575.37	2,767.43	(9.00)
Clearing	-	2,781.23	2,781.23	-	-
Faculty	380.35	134.00	-	(514.35)	-
Totals	\$ 11,316.32	\$ 31,850.57	\$ 36,283.56	\$ -	\$ 6,883.33 *

\* Represented by cash on deposit with:

BB&T Bank	
---Checking	\$ <u>6,883.33</u>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 847.50	\$ 1,458.00	\$ 886.11	\$ (625.00)	\$ 794.39
Instructional	9,444.05	1,915.18	7,951.24	22,716.56	26,124.55
Fundraisers	13,098.93	23,466.42	19,336.81	(14,896.91)	2,331.63
School Operating	2,646.42	10,639.85	5,093.67	(7,339.80)	852.80
Clearing	14.03	1,373.50	1,478.90	145.15	53.78
Faculty	2,360.42	1,883.00	3,044.20	-	1,199.22
School Total	\$ <u>28,411.35</u>	\$ <u>40,735.95</u>	\$ <u>37,790.93</u>	\$ <u>-</u>	\$ <u>31,356.37</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 31,356.37

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 78,184.47	\$ 101,706.73	\$ 101,796.80	\$ (5,977.00)	\$ 72,117.40
Instructional	100,356.91	71,343.90	66,791.70	(3,179.53)	101,729.58
Fundraisers	161,668.03	396,915.62	320,845.64	(22,325.25)	215,412.76
School Operating	72,689.16	13,547.40	29,119.15	(2,713.48)	54,403.93
Clearing	(1,302.00)	106,523.37	143,297.54	37,658.17	(418.00)
Faculty	5,746.10	1,874.07	689.34	(3,462.91)	3,467.92
School Total	\$ 417,342.67	\$ 691,911.09	\$ 662,540.17	\$ -	\$ 446,713.59 *

\* Represented by cash on demand with:

BB&T Bank		
--Interest Checking		\$ 422,163.61
--Certificate of Deposit		4,681.15
SunTrust Bank		
--Certificates of Deposit		19,868.83
		446,713.59
	Total cash	\$ 446,713.59



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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 1,610.47	\$ 21,129.66	\$ 23,609.86	\$ 3,405.74	\$ 2,536.01
Fundraisers	5,633.49	13,291.68	4,929.79	(3,405.74)	10,589.64
School Operating	36.89	90.00	102.00	-	24.89
Clearing	-	3,217.95	3,217.95	-	-
Faculty	829.88	2,221.48	1,555.96	-	1,495.40
School Total	<u>\$ 8,110.73</u>	<u>\$ 39,950.77</u>	<u>\$ 33,415.56</u>	<u>\$ -</u>	<u>\$ 14,645.94</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 14,645.94</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 13,016.72	\$ 6,738.69	\$ 10,390.12	\$ 1,690.00	\$ 11,055.29
Instructional	18,782.46	60,805.52	68,348.40	486.43	11,726.01
Fundraisers	40,798.11	58,744.62	49,948.40	(2,259.61)	47,334.72
Operating	8,298.90	11,846.40	12,958.87	(1,775.79)	5,410.64
Clearing	(1,563.97)	9,146.44	5,818.46	1,858.97	3,622.98
Faculty	691.39	3,319.32	3,261.68	-	749.03
School Total	<u>\$ 80,023.61</u>	<u>\$ 150,600.99</u>	<u>\$ 150,725.93</u>	<u>\$ -</u>	<u>\$ 79,898.67</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 79,898.67</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, 2015

Functions	Cash Balance July, 1 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 45,521.44	\$ 173,895.63	\$ 102,675.31	\$ (50,769.97)	\$ 65,971.79
Instructional	34,468.72	209,231.31	140,339.28	(53,007.95)	50,352.80
Fundraisers	29,091.28	256,610.11	198,993.61	(44,288.81)	42,418.97
School Operating	44,826.62	13,163.03	27,040.35	15,623.40	46,572.70
Clearing	6,263.78	165,011.09	307,836.34	134,411.97	(2,149.50)
Faculty	884.91	2,140.77	157.10	(1,968.64)	899.94
 School Total	 \$ 161,056.75	 \$ 820,051.94	 \$ 777,041.99	 \$ -	 \$ 204,066.70 *

\* Represented by cash on demand with:

Capital One	
--Checking	\$ <u>204,066.70</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

JOHN F. PATTIE, SR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 244.50	\$ 826.24	\$ 158.69	\$ (504.99)	\$ 407.06
Instructional	27,341.48	20,256.70	24,695.58	10,835.74	33,738.34
Fundraisers	21,753.28	23,761.46	15,793.48	(9,530.75)	20,190.51
School Operating	2,837.77	700.00	691.62	-	2,846.15
Clearing	-	3,394.63	2,394.63	(1,000.00)	-
Faculty	3,579.37	3,590.35	3,747.21	200.00	3,622.51
School Total	<u>\$ 55,756.40</u>	<u>\$ 52,529.38</u>	<u>\$ 47,481.21</u>	<u>\$ -</u>	<u>\$ 60,804.57</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 60,804.57</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PENN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 566.08	\$ 14,660.20	\$ 19,430.66	\$ 11,688.61	\$ 7,484.23
Fundraisers	6,803.97	26,972.60	17,127.02	(16,649.55)	-
School Operating	794.77	5,643.40	4,506.21	5,360.31	7,292.27
Clearing	13.37	4,132.11	3,368.90	(399.37)	377.21
Faculty	1,878.86	1,464.45	591.81	-	2,751.50
School Total	<u>\$ 10,057.05</u>	<u>\$ 52,872.76</u>	<u>\$ 45,024.60</u>	<u>\$ -</u>	<u>\$ 17,905.21</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 17,905.21</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 5,954.89	\$ 10,201.20	\$ 9,340.53	\$ 45.00	\$ 6,860.56
Instructional	4,981.60	34,594.50	36,501.01	3,294.17	6,369.26
Fundraisers	16,857.20	36,694.76	32,120.06	(5,106.38)	16,325.52
School Operating	1,884.59	337.35	3,492.25	1,905.67	635.36
Clearing	-	4,434.06	4,617.01	55.00	(127.95)
Faculty	5.64	2,292.74	1,871.04	(193.46)	233.88
School Total	<u>\$ 29,683.92</u>	<u>\$ 88,554.61</u>	<u>\$ 87,941.90</u>	<u>\$ -</u>	<u>\$ 30,296.63</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 30,296.63

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 2,588.44	\$ 2,366.75	\$ 1,185.31	\$ -	\$ 3,769.88
Instructional	3,159.11	45,355.05	46,989.76	5,391.01	6,915.41
Fundraisers	67.82	18,840.66	13,855.92	(4,984.74)	67.82
School Operating	22,511.63	3,552.53	6,720.89	6,963.41	26,306.68
Clearing	(188.00)	43,415.23	36,124.55	(7,369.68)	(267.00)
Faculty	1,283.49	1,266.96	495.30	-	2,055.15
School Total	\$ <u>29,422.49</u>	\$ <u>114,797.18</u>	\$ <u>105,371.73</u>	\$ <u>-</u>	\$ <u>38,847.94</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>38,847.94</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARY PORTER TRADITIONAL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 7,714.10	\$ 10,962.08	\$ 5,459.49	\$ (2,250.49)	\$ 10,966.20
Instructional	45,236.58	44,626.65	24,464.07	(15,443.50)	49,955.66
Fundraisers	3,450.33	27,642.74	19,929.12	(7,561.24)	3,602.71
School Operating	1,109.58	908.12	27,129.22	25,516.67	405.15
Clearing	-	4,224.57	4,400.57	176.00	-
Faculty	1,741.20	166.01	88.95	(437.44)	1,380.82
School Total	<u>\$ 59,251.79</u>	<u>\$ 88,530.17</u>	<u>\$ 81,471.42</u>	<u>\$ -</u>	<u>\$ 66,310.54</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 66,310.54</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 4,250.59	\$ 12,082.89	\$ 4,603.02	\$ (5,971.71)	\$ 5,758.75
Instructional	7,111.70	30,926.89	31,977.09	4,358.06	10,419.56
Fundraisers	47,519.91	77,992.94	74,600.80	(20,692.66)	30,219.39
School Operating	4,814.23	8,374.30	10,226.37	1,481.71	4,443.87
Clearing	(1,032.40)	18,378.65	38,970.96	22,259.30	634.59
Faculty	2,551.68	1,688.27	1,041.38	(1,434.70)	1,763.87
School Total	\$ 65,215.71	\$ 149,443.94	\$ 161,419.62	\$ -	\$ 53,240.03 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>53,240.03</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 55,839.16	\$ 86,391.43	\$ 111,415.92	\$ 20,597.48	\$ 51,412.15
Instructional	25,484.68	86,679.57	85,898.60	(8,425.72)	17,839.93
Fundraisers	24,736.96	238,008.29	226,523.55	(5,687.26)	30,534.44
School Operating	15,044.21	80,985.75	63,077.79	(6,997.62)	25,954.55
Clearing	(5,147.83)	43,510.71	44,405.02	79.37	(5,962.77)
Faculty	1,458.46	1,550.00	1,891.83	433.75	1,550.38
School Total	<u>\$ 117,415.64</u>	<u>\$ 537,125.75</u>	<u>\$ 533,212.71</u>	<u>\$ -</u>	<u>\$ 121,328.68</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 120,497.49
--Savings	831.19
	<u>                    </u>
Total cash	<u>\$ 121,328.68</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 2,027.70	\$ 6,418.81	\$ 8,440.10	\$ 5,574.77	\$ 5,581.18
Fundraisers	21,060.01	6,424.47	6,325.46	(6,464.50)	14,694.52
School Operating	4,040.51	401.60	4,863.43	905.73	484.41
Clearing	1,218.51	968.76	771.56	(16.00)	1,399.71
Faculty	275.11	1,497.50	1,727.87	-	44.74
School Total	\$ 28,621.84	\$ 15,711.14	\$ 22,128.42	\$ -	\$ 22,204.56 *

\* Represented by cash on demand with:

Wells Fargo Bank	
--Checking	\$ <u>22,204.56</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July, 1 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 2,016.79	\$ 3,754.25	\$ 2,549.92	\$ (1,625.18)	\$ 1,595.94
Instructional	17,756.94	36,101.45	27,401.84	(14,751.50)	11,705.05
Fundraisers	38,394.14	49,399.41	42,726.53	(6,206.90)	38,860.12
School Operating	10,923.01	469.33	1,716.05	(2,061.77)	7,614.52
Clearing	872.18	27,292.25	52,944.89	26,248.04	1,467.58
Faculty	0.50	1,706.34	84.31	(1,602.69)	19.84
School Total	\$ 69,963.56	\$ 118,723.03	\$ 127,423.54	\$ -	\$ 61,263.05 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>61,263.05</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 522.98	\$ 5.00	\$ 57.00	\$ -	\$ 470.98
Instructional	5,555.28	13,858.75	14,731.43	(348.60)	4,334.00
Fundraisers	8,803.37	13,475.51	11,282.54	(2,020.73)	8,975.61
School Operating	4,065.94	10,904.48	10,150.62	2,169.33	6,989.13
Clearing	(124.01)	3,562.28	3,561.63	-	(123.36)
Faculty	18.05	1,928.96	2,091.36	200.00	55.65
School Total	\$ 18,841.61	\$ 43,734.98	\$ 41,874.58	\$ -	\$ 20,702.01 *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 20,702.01

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 35.57	\$ 640.00	\$ 449.80	\$ -	\$ 225.77
Instructional	13,642.31	14,088.79	15,292.49	10,028.99	22,467.60
Fundraisers	29,492.74	13,928.77	7,054.36	(10,174.49)	26,192.66
School Operating	8,086.30	3,505.05	2,525.23	105.50	9,171.62
Clearing	-	1,929.95	1,969.95	40.00	-
Faculty	1,624.13	1,876.01	1,797.85	-	1,702.29
School Total	\$ 52,881.05	\$ 35,968.57	\$ 29,089.68	\$ -	\$ 59,759.94 *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>59,759.94</u>

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 1,245.50	\$ 11,607.34	\$ 7,689.97	\$ (983.98)	\$ 4,178.89
Instructional	6,990.30	49,838.91	58,953.10	14,417.14	12,293.25
Fundraisers	46,051.69	132,170.49	71,195.34	(47,026.00)	60,000.84
School Operating	4,214.65	477.00	2,901.56	11,783.52	13,573.61
Clearing	(446.40)	48,370.00	69,592.68	21,509.32	(159.76)
Faculty	(636.13)	1,019.50	710.40	300.00	(27.03)
School Total	<u>\$ 57,419.61</u>	<u>\$ 243,483.24</u>	<u>\$ 211,043.05</u>	<u>\$ -</u>	<u>\$ 89,859.80 *</u>

\* Represented by cash on demand with:

Suntrust Bank	
--Checking	<u>\$ 89,859.80</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HERBERT J. SAUNDERS MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July, 1 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 14,262.90	\$ 20,275.51	\$ 18,884.07	\$ 4,961.74	\$ 20,616.08
Instructional	40,285.50	72,515.30	78,964.73	6,445.06	40,281.13
Fundraisers	34,181.62	157,431.86	103,884.56	(27,869.51)	59,859.41
School Operating	2,090.30	3,867.60	9,499.61	10,543.98	7,002.27
Clearing	(1,449.13)	27,239.88	33,950.86	5,956.98	(2,203.13)
Faculty	572.68	1,563.52	863.52	(38.25)	1,234.43
School Total	\$ <u>89,943.87</u>	\$ <u>282,893.67</u>	\$ <u>246,047.35</u>	\$ <u>-</u>	\$ <u>126,790.19</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 126,790.19



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, 2015

Functions	Cash Balance July 1, 2104	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 402.68	\$ 10,901.75	\$ 10,953.10	\$ (22.10)	\$ 329.23
Fundraisers	17,310.54	25,298.29	16,138.66	(5,822.57)	20,647.60
School Operating	9,245.53	2,778.24	3,570.11	2,357.15	10,810.81
Clearing	16.00	15,947.61	19,451.08	3,487.52	0.05
Faculty	706.10	1,165.65	592.45	-	1,279.30
School Total	\$ 27,680.85	\$ 56,091.54	\$ 50,705.40	\$ -	\$ 33,066.99 *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>33,066.99</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 3,153.31	\$ 13,184.95	\$ 15,186.04	\$ 692.11	\$ 1,844.33
Fundraisers	3,532.15	13,166.23	13,802.65	(371.91)	2,523.82
School Operating	2,921.80	2,004.80	4,545.77	-	380.83
Clearing	(7.00)	1,729.31	1,420.81	(300.00)	1.50
Faculty	1,799.80	2,827.22	2,523.38	(20.20)	2,083.44
School Total	\$ 11,400.06	\$ 32,912.51	\$ 37,478.65	\$ -	\$ 6,833.92 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>6,833.92</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SPRINGWOODS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 42,720.84	\$ 17,736.21	\$ 23,005.86	\$ 5,151.28	\$ 42,602.47
Fundraisers	26,106.27	23,704.78	9,686.96	(5,206.28)	34,917.81
School Operating	6,984.74	1,250.53	6,144.20	(151.00)	1,940.07
Clearing	-	1,938.57	1,930.98	6.00	13.59
Faculty	641.99	870.00	1,177.45	200.00	534.54
Totals	\$ 76,453.84	\$ 45,500.09	\$ 41,945.45	\$ -	\$ 80,008.48 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>80,008.48</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL JACKSON HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 31,665.31	\$ 60,630.65	\$ 52,613.66	\$ (7,661.04)	\$ 32,021.26
Instructional	68,852.37	75,815.85	66,369.86	(11,398.58)	66,899.78
Fundraisers	128,823.00	222,666.79	190,161.08	(26,725.26)	134,603.45
School Operating	69,927.25	18,775.25	38,067.62	25,030.24	75,665.12
Clearing	-	92,812.50	114,800.27	21,987.77	-
Faculty	2,765.54	3,173.30	1,843.09	(1,233.13)	2,862.62
School Total	\$ 302,033.47	\$ 473,874.34	\$ 463,855.58	\$ -	\$ 312,052.23 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 20,993.52
--Savings	282,668.52
Suntrust Bank	
--Lynch Certificate of Deposit	8,390.19
Total cash	\$ 312,052.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 4,196.21	\$ 4,020.62	\$ 5,820.35	\$ 3,593.69	\$ 5,990.17
Instructional	23,443.06	51,360.30	67,726.19	47,567.24	54,644.41
Fundraisers	106,646.31	46,892.56	35,150.93	(41,178.02)	77,209.92
School Operating	50,077.12	1,857.81	36,050.10	(10,282.91)	5,601.92
Clearing	20.74	6,028.97	6,049.71	-	-
Faculty	3,042.63	1,287.20	2,334.12	300.00	2,295.71
School Total	\$ 187,426.07	\$ 111,447.46	\$ 153,131.40	\$ -	\$ 145,742.13 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 102,497.82
--Certificate of Deposit	43,244.31
	\$ 145,742.13
Total cash	\$ 145,742.13

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 8,865.54	\$ 6,580.57	\$ 17,000.80	\$ 8,350.00	\$ 6,795.31
Fundraisers	26,266.56	9,037.99	19,015.24	(8,414.00)	7,875.31
School Operating	6,573.46	5,834.73	6,202.46	64.00	6,269.73
Clearing	(604.90)	3,604.53	3,559.05	-	(559.42)
Faculty	6,541.18	651.95	428.12	-	6,765.01
School Total	\$ 47,641.84	\$ 25,709.77	\$ 46,205.67	\$ -	\$ 27,145.94 *

\* Represented by cash on demand with:

SunTrust	
--Checking	\$ <u>27,145.94</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SWANS CREEK ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 4,020.25	\$ 20,780.00	\$ 21,900.70	\$ 1,280.21	\$ 4,179.76
Fundraisers	5,786.46	19,194.96	17,036.69	(976.56)	6,968.17
School Operating	7,709.33	8,537.03	650.75	(367.43)	15,228.18
Clearing	537.55	3,031.32	3,461.19	(136.22)	(28.54)
Faculty	2,556.39	3,587.36	3,948.22	200.00	2,395.53
School Total	<u>\$ 20,609.98</u>	<u>\$ 55,130.67</u>	<u>\$ 46,997.55</u>	<u>\$ -</u>	<u>\$ 28,743.10</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 28,743.10</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ (341.00)	\$ 2,850.00	\$ 869.12	\$ 2,168.18	\$ 3,808.06
Instructional	3,779.67	11,429.75	15,311.14	9,628.77	9,527.05
Fundraisers	27,122.93	26,659.10	18,703.62	(35,078.41)	-
School Operating	12,571.83	1,274.41	1,118.39	22,796.61	35,524.46
Clearing	(180.09)	2,708.34	2,813.10	284.85	-
Faculty	1,462.14	1,002.97	1,210.94	200.00	1,454.17
School Total	<u>\$ 44,415.48</u>	<u>\$ 45,924.57</u>	<u>\$ 40,026.31</u>	<u>\$ -</u>	<u>\$ 50,313.74</u> *

\* Represented by cash on demand with:

Bank of America	
--Checking	<u>\$ 50,313.74</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TYLER ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 82.00	\$ -	\$ -	\$ -	\$ 82.00
Instructional	2,817.52	16,095.61	16,977.94	185.96	2,121.15
Fundraisers	4,504.63	16,356.62	8,525.20	(700.00)	11,636.05
School Operating	310.71	500.66	507.27	357.79	661.89
Clearing	-	3,884.05	4,064.80	156.25	(24.50)
Faculty	1,005.17	1,129.62	1,432.26	-	702.53
School Total	<u>\$ 8,720.03</u>	<u>\$ 37,966.56</u>	<u>\$ 31,507.47</u>	<u>\$ -</u>	<u>\$ 15,179.12</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 955.00
TFB The Faquier Bank	
--Checking	<u>14,224.12</u>
Total cash	<u>\$ 15,179.12</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 1,347.76	\$ -	\$ -	\$ -	\$ 1,347.76
Instructional	3,651.30	10,437.63	11,984.99	1,869.43	3,973.37
Fundraisers	18,367.10	19,815.76	12,722.41	(1,869.43)	23,591.02
School Operating	5,419.67	-	103.50	167.83	5,484.00
Clearing	(53.00)	1,196.41	1,057.55	(167.83)	(81.97)
Faculty	436.07	477.07	(9.54)	-	922.68
School Total	<u>\$ 29,168.90</u>	<u>\$ 31,926.87</u>	<u>\$ 25,858.91</u>	<u>\$ -</u>	<u>\$ 35,236.86</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 35,236.86

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 715.83	\$ 2,150.00	\$ 875.65	\$ -	\$ 1,990.18
Instructional	1,139.91	24,323.04	25,827.15	18,200.62	17,836.42
Fundraisers	15,672.86	16,478.25	13,179.87	(18,966.64)	4.60
School Operating	1,012.06	4,895.30	6,254.08	10,198.86	9,852.14
Clearing	106.53	12,169.82	2,824.25	(9,432.84)	19.26
Faculty	512.69	954.78	1,344.54	-	122.93
School Total	\$ 19,159.88	\$ 60,971.19	\$ 50,305.54	\$ -	\$ 29,825.53 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>29,825.53</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 1,267.84	\$ 1,272.00	\$ 1,272.00	\$ -	\$ 1,267.84
Fundraisers	5,888.99	4,736.93	5,122.17	(1,108.75)	4,395.00
School Operating	36.23	-	1,109.42	1,108.75	35.56
Clearing	0.72	939.57	939.57	-	0.72
Faculty	581.81	725.00	818.40	-	488.41
School Total	\$ 7,775.59	\$ 7,673.50	\$ 9,261.56	\$ -	\$ 6,187.53 *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 6,187.53

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 3.37	\$ -	\$ -	\$ -	\$ 3.37
Instructional	1,234.77	15,128.64	15,883.27	700.70	1,180.84
Fundraisers	13,331.95	12,631.90	6,429.91	(1,674.61)	17,859.33
School Operating	4,470.26	-	913.25	106.62	3,663.63
Clearing	(566.79)	2,673.54	2,756.04	667.29	18.00
Faculty	170.94	167.00	296.92	200.00	241.02
School Total	<u>\$ 18,644.50</u>	<u>\$ 30,601.08</u>	<u>\$ 26,279.39</u>	<u>\$ -</u>	<u>\$ 22,966.19 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 22,966.19</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 412.18	\$ -	\$ 62.93	\$ -	\$ 349.25
Instructional	27,507.16	29,186.73	32,847.58	2,801.14	26,647.45
Fundraisers	21,640.44	28,904.30	27,227.82	-	23,316.92
School Operating	18,984.99	21,265.00	20,202.85	(1,240.74)	18,806.40
Clearing	-	21,005.75	19,445.35	(1,560.40)	-
Faculty	313.24	2,026.67	1,492.11	-	847.80
School Total	<u>\$ 68,858.01</u>	<u>\$ 102,388.45</u>	<u>\$ 101,278.64</u>	<u>\$ -</u>	<u>\$ 69,967.82</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 69,967.82

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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 505.00	\$ 3,282.00	\$ 3,055.34	\$ -	\$ 731.66
Instructional	1,743.30	52,567.65	58,021.61	5,859.29	2,148.63
Fundraisers	15,626.31	34,592.61	21,872.25	(6,422.43)	21,924.24
School Operating	2,701.89	3,423.96	6,680.10	556.14	1.89
Clearing	-	8,415.48	8,422.48	7.00	-
Faculty	-	1,149.23	730.32	-	418.91
School Total	<u>\$ 20,576.50</u>	<u>\$ 103,430.93</u>	<u>\$ 98,782.10</u>	<u>\$ -</u>	<u>\$ 25,225.33</u> *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 25,225.33

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 185.01	\$ -	\$ -	\$ -	\$ 185.01
Fundraisers	15,277.49	111.75	-	(150.00)	15,239.24
Operating	5,010.68	260.00	137.21	150.00	5,283.47
Faculty	185.07	140.00	117.10	-	207.97
School Total	\$ 20,658.25	\$ 511.75	\$ 254.31	\$ -	\$ 20,915.69 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,915.69</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 16,243.24	\$ 18,216.90	\$ 9,044.66	\$ (10,655.19)	\$ 14,760.29
Instructional	37,548.55	36,412.90	27,022.75	4,439.91	51,378.61
Fundraisers	52,739.16	103,696.45	73,054.13	(42,657.08)	40,724.40
School Operating	68,783.30	949.10	6,639.57	(2,589.62)	60,503.21
Clearing	3,378.18	22,602.67	82,639.57	56,195.21	(463.51)
Faculty	(1,268.46)	11,091.79	1,971.51	(4,733.23)	3,118.59
School Total	\$ 177,423.97	\$ 192,969.81	\$ 200,372.19	\$ -	\$ 170,021.59 *

\* Represented by cash on demand with:

BOA Bank	
--Checking	\$ 49,636.39
--Money Market	<u>120,385.20</u>
Total cash	<u>\$ 170,021.59</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Clubs	\$ 88,034.93	\$ 192,935.53	\$ 186,764.50	\$ 3,535.59	\$ 97,741.55
Instructional	58,429.80	64,828.19	78,539.85	5,688.35	50,406.49
Fundraisers	214,768.31	463,702.47	497,155.41	55,576.56	236,891.93
School Operating	56,747.45	11,762.54	27,322.04	(34,933.71)	6,254.24
Clearing	(304.33)	140,753.73	110,582.61	(29,866.79)	-
Faculty	6,791.79	4,354.04	5,063.27	-	6,082.56
School Total	\$ <u>424,467.95</u>	\$ <u>878,336.50</u>	\$ <u>905,427.68</u>	\$ <u>-</u>	\$ <u>397,376.77</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 189,931.95
--Money Market	<u>207,444.82</u>
Total cash	\$ <u>397,376.77</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, 2015

Functions	Cash Balance July 1, 2014	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2015
Instructional	\$ 11,973.10	\$ 18,248.60	\$ 17,334.58	\$ 399.15	\$ 13,286.27
Fundraisers	9,638.93	15,529.66	10,433.45	(2,224.18)	12,510.96
School Operating	10,409.19	1,653.76	4,399.45	(1,801.38)	5,862.12
Clearing	(50.00)	2,829.73	8,230.19	5,450.46	-
Faculty	3,727.34	3,625.57	2,081.06	(1,824.05)	3,447.80
School Total	<u>\$ 35,698.56</u>	<u>\$ 41,887.32</u>	<u>\$ 42,478.73</u>	<u>\$ -</u>	<u>\$ 35,107.15</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 35,107.15</u>

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Report of Audit Findings and Recommendations

Date: September 14, 2015

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

This report is to follow up on our recent audit of the cash basis financial statement of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2015. During our audit, we became aware of certain matters that should be brought to your attention. This report is primarily to state our management letter comments 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 management letter comments data in comparative summary formats to enhance the ability to utilize the data to improve internal controls.

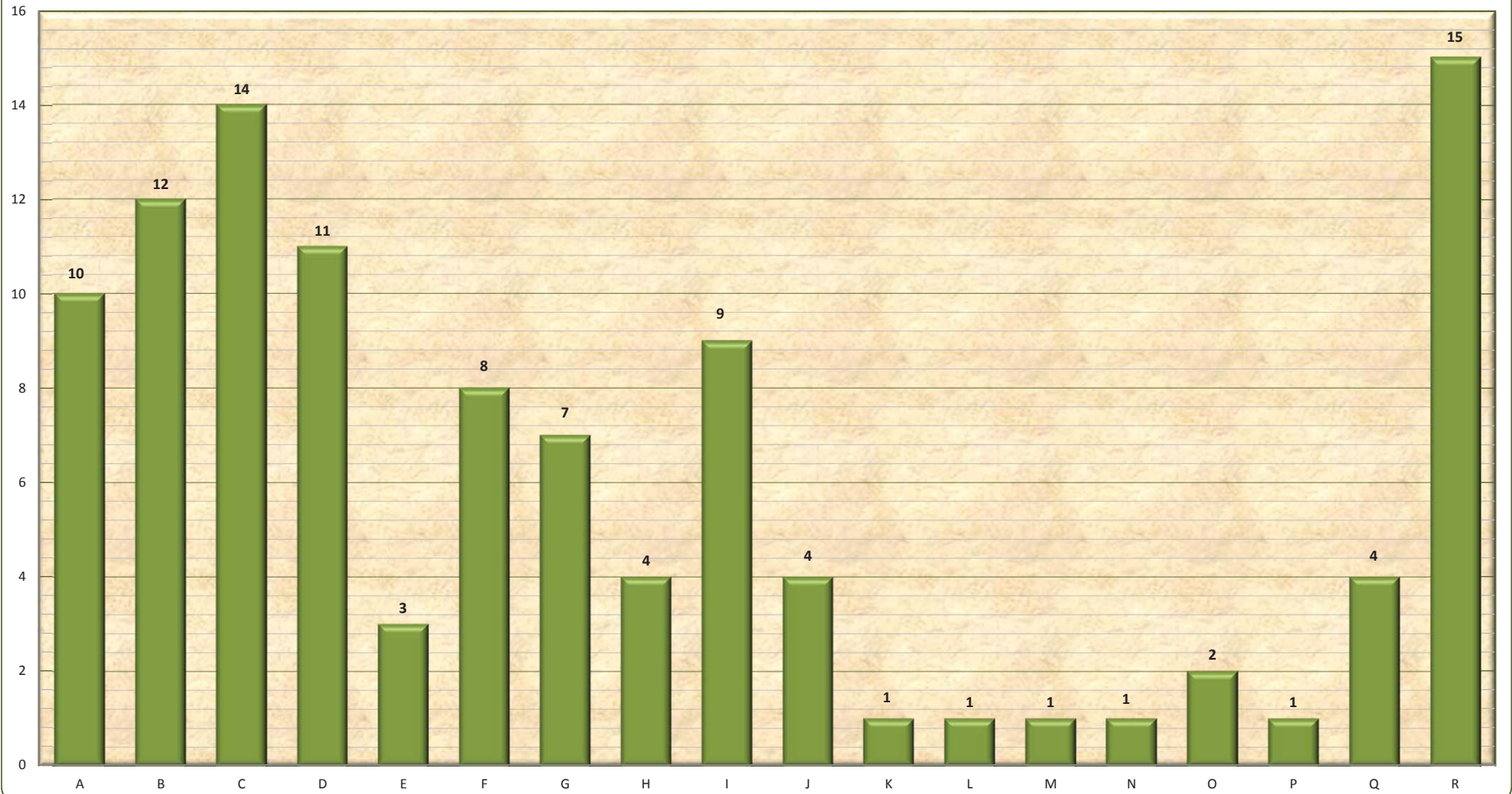
The first chart, "Management Letter Comments Summary" presents the comments and the number of occurrences of each specific comment. The more frequent comments, such as unrelated disbursements/transactions to/from accounts, , lack of supporting documentation/authorized approval for check written, and PTA booster information not on hand or incomplete can be shared with stakeholders (principals, bookkeepers, and finance staff) who should then identify approaches to reduce these frequent comments. The corresponding key can be found on the page directly following this chart.

The second chart, "Management Letter Comments-Elementary Schools" displays the number of comments sorted by the highest number of occurrence of findings for each elementary school.

The third chart, "Management Letter Comments-Non-Elementary Schools" displays the number of comments for each of the non-elementary schools sorted by the highest number of occurrence of comments for each pre-school, middle school, high school, and Governor's school.

The number of management letter comments is an indication of the emphasis placed on financial controls at any given school. Those schools with a higher number of comments should increase the emphasis on the controls and procedures they have in place. Repeat comments from prior years should be examined very closely with an eye to eliminating them in the following fiscal year. The total number of comments resulting from the audits for last fiscal year (2014) was 120 while this fiscal year (2015) school activity fund audits have yielded 108 comments, a *reduction* of 12 comments. This proves that the focus on controls and procedures has had an impact on the internal control environment at each school and Division wide.

## Management Letter Comments Summary



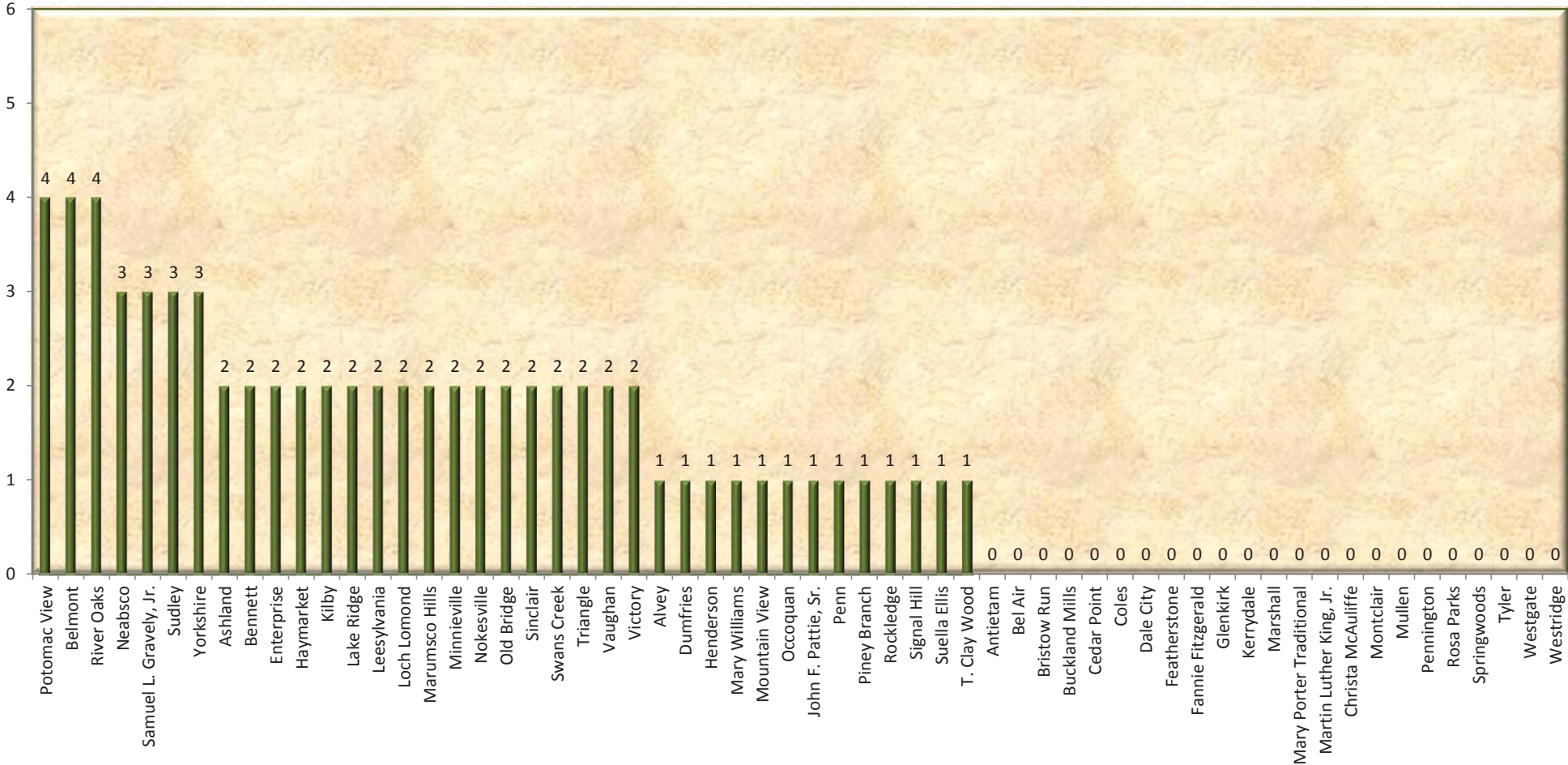
# MANAGEMENT LETTER COMMENTS

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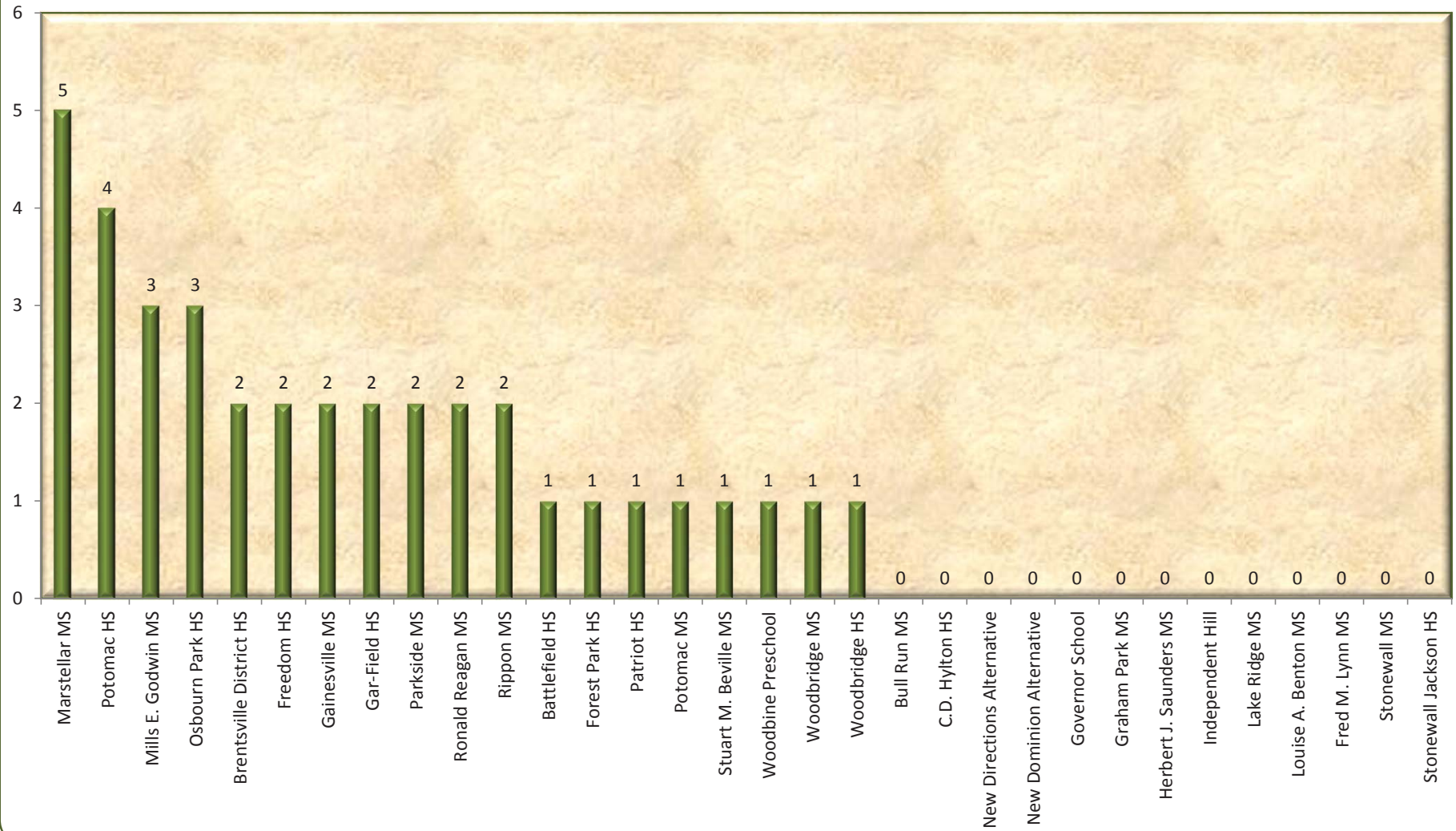
- A Lost library book/textbook/e-script fees not remitted to PWCS in accordance with policy
- B PTA/Booster data documentation form not on hand or incomplete
- C Lack of supporting documentation/authorized approval for check written
- D School ended year with deficit balances in accounts
- E Deposit not made in accordance with PWCPS policy
- F Checks outstanding for over one year
- G Yearbook/Fundraisers lost substantial money
- H Inappropriate transfers made to faculty accounts
- I Collections/receipts not remitted to bookkeeper timely
- J Checks contained only one signature
- K Gate receipt overages/shortages - not reconciled
- L Bank reconciliations not prepared on a timely basis
- M Bank reconciliation not accurately completed
- N Deposit idle money in money market or CD
- O Request from bank copies of cancelled checks
- P Fundraiser receipts not reconciled with sales reported
- Q Bank account not reported as public deposit account
- R Unrelated disbursements/transactions to/from accounts



# Management Letter Comments- Elementary Schools



## Management Letter Comments- Non-Elementary Schools





### Alvey Elementary School

#### Current Year Comment:

According to the "Financial Guidelines Manual," e-script revenue fees are to be remitted semi-annually (December/June) to PWCS. The school did not adhere to this policy.

#### *Management's Response*

- *Concur - The Financial Guidelines have been reviewed by myself and the bookkeeper in order to maintain proper use of the Student Activity Funds. We have specifically addressed the guidelines as pertain to e-script fees. All such donation accounts will be cleared on a semi-annual basis going forward.*

### Antietam Elementary School

No comments or recommendations.

### Ashland Elementary School

#### Repeat of Prior Year Comment:

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

#### Current Year Comment:

During our audit of cash disbursements, we noted that check #1842 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

#### *Management's Response*

- *Concur - We were informed by SunTrust Bank that they do not currently have an option for a public deposit account.*
- *Concur - We will be more diligent to ensure all checks are signed by two authorized signatories in the future.*

### Battlefield High School

#### Current Year Comment:

During our audit of cash disbursements it was discovered that check #8229 and #8308 did not contain principal approval. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

#### *Management's Response*

- *The Bookkeeper will make every effort to ensure that the Principal signs both the checks and check requisitions for all purchases.*

## Bel Air Elementary School

No comments or recommendations.

## Belmont Elementary School

### Repeat of Prior Year Comment:

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

### Current Year Comments:

According to the "Financial Guidelines Manual", e-script revenue, 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, we noted that receipt #5187 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

During our audit of cash disbursements it was discovered that check #9086 and #9121 did not contain principal approval and supporting documentation was not on hand for check #9109. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Additionally, the school's bank stopped sending the school copies of their check images during the year. We recommend the school contact their bank to initiate the process in receiving copies of their cancelled checks.

### *Management's Response*

- *Concur - In the future, we will have PTA information available for audit.*
- *Concur - In the future, we will remit e-script revenue, lost library book and instrument rental fees as outlined in the "Financial Guidelines Manual".*
- *Concur - In the future, we will make deposits daily if the accumulated amount is greater than \$25.*
- *Concur - In the future, all cash disbursements will be approved and signed by the principal prior to processing for payment. All checks will be supported by adequate documentation. Bank will be contacted and the school will receive copies of their cancelled checks.*

## Bennett Elementary School

### Current Year Comments:

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The interest revenue account had a deficit balance at June 30, 2015. 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 school's bank stopped sending the school copies of their check images during the year. We recommend the school contact their bank to initiate the process in receiving copies of their cancelled checks.

### *Management's Response*

- *Bennett will be opening an account at TD bank this Fall and closing our current account at BB&T. Regarding the receipt of check images, since this will be an additional charge at BB&T, this will be requested when opening the new account at TD.*
- *Unfortunately a transfer of funds to clear a negative balance in our Interest Revenue account was not performed prior to year-end closing. The negative balance was due to bank fees and bad check charges. The funds have now been transferred and the negative balance removed. It was noted by the Auditor during the on-site audit that spending and transferring of funds into the faculty account was in excess of the permitted amount. Bennett will comply with this regulation in the future.*

## Louise A. Benton Middle School

No comments or recommendations.

## Stuart M. Beville Middle School

### Current Year Comment:

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The Softball Fundraising and Wrestling Fundraising accounts had deficit balances at June 30, 2015 due to unsold inventory on hand from prior year fundraisers. We recommend that transfers be made from the athletics account to alleviate these deficits.

### *Management's Response*

- *Concur - In the future, transfers will be made to make sure there are no deficits on any accounts.*

**Brentsville District Senior High School**

**Repeat of Prior Year Comments:**

During our audit of cash disbursements it was discovered that check #17601 did not contain principal approval. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

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

*Management's Response*

- *We concur, and in the future all checks will be supported by adequate documentation and approved by the principal before they are processed for payment.*
- *We concur this information should be on hand for the audit. The organization has been restructured and this will help ensure the documentation is available.*

**Bristow Run Elementary School**

No comments or recommendations.

**Buckland Mills Elementary School**

No comments or recommendations.

**Bull Run Middle School**

No comments or recommendations.

**Cedar Point Elementary School**

No comments or recommendations.

**Coles Elementary School**

No comments or recommendations.

**Dale City Elementary School**

No comments or recommendations.

### Dumfries Elementary School

#### Current Year Comment:

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

#### *Management's Response*

- *Concur - The mid-year date of December for submitting the SAF funds from "lost library books, e-script revenue and instrument rental fees" has been duly noted and recorded in the yearly calendar so as to avoid a repeat occurrence.*

### Suella Ellis Elementary School

#### Current Year Comment:

During our audit of cash disbursements it was discovered that check #1772 and #1773 were not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

#### *Management's Response*

- *Moving forward all checks will have adequate supporting documentation.*

### Enterprise Elementary School

#### Current Year Comments:

During our audit of cash disbursements it was discovered that check #9111 did not contain principal approval. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

At June 30, 2015 the school had two checks that have been outstanding for more than a year. We recommend that these checks be re-issued to the vendor or written off and added back to the school's cash balance.

#### *Management's Response*

- *Concur- In future Cash Disbursements the bookkeeper is to make sure all verification/authorization sections are signed off on by the Principal or Assistant Principal before processing any checks. Use of Sign Here Arrows will assist in making this successful.*
- *Concur- Stale Dated Checks: Both checks in question have been voided and reissued to the corresponding recipients. Going forward, the Bookkeeper will review outstanding stale dated checks each month during statement reconciliation to catch any future missed checks.*

### Featherstone Elementary School

No comments or recommendations.

### Fannie Fitzgerald Elementary School

No comments or recommendations.

### Forest Park High School

#### Current Year Comment:

During our audit of cash receipts, we noted that receipt #18176 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

#### *Management's Response*

- *Concur - Funds that are now collected for all activities are remitted to the bookkeeper on a daily basis, so that proceeds are deposited to the bank in accordance with PWCS policies.*

### Freedom High School

#### Repeat of Prior Year Comments:

During our audit of cash receipts, it was determined that the yearbook lost approximately \$2,800 during fiscal year 2015. 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.

During our audit, we noted that receipt #10027 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

#### *Management's Response*

- *Concur - Yearbooks are two 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 their child. We are selling previous year's 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 having parents making payments on-line directly to Herff Jones.*
- *Concur - After the auditors were finished the audit, an email was sent to the club sponsor regarding holding funds. I explained to her, according to the Financial Guidelines Manual, deposits must be made daily.*

## Gainesville Middle School

### Current Year Comments:

During our audit, it was determined that the yearbook lost approximately \$2,090 during fiscal year 2015. 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.

During our audit of cash receipts, we noted several instances where receipts were not remitted to the bookkeeper in a timely fashion. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. We recommend the school adhere to PWCS policy.

### *Management's Response*

- *Concur - Although the FY 15 Yearbooks did not return a profit for the first time since the opening of the school, there was a positive balance remaining in the account from FY 14 to cover the loss. In the future, additional advertisement and appropriate ordering will be utilized to avoid any future losses.*
- *Concur - Staff received additional training on the Financial Guidelines during the August 24<sup>th</sup> work week by the bookkeeper. In the future, we expect all staff members to remit receipts on the same day as money is collected and handed in to the bookkeeper. Additionally, we will offer ongoing training for staff during faculty meetings throughout the 15-16 school year.*

## Gar-Field High School

### Current Year Comments:

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Checks #6505 was written for \$140 for basketball security but the approved amount appeared to be \$120 and the check voucher lacked principal approval.

During our audit of gate receipts, it was determined that the majority of football and basketball game reports had cash overages or shortages compared to the ticket sales reports. For example, the boys basketball game on 1/20/15 showed tickets sold totaling \$372, however \$530 was collected and remitted. Athletic ticket sales should reconcile to the number of tickets sold with all variances properly explained.

### *Management's Response*

- *The principal and bookkeeper will meet regularly to ensure all checks are supported by adequate documentation and approved by the principal before they are processed for payment.*
- *An agreement was created to be signed by all ticket takers prior to any event. The Director of Student Activities will go over the expectations and explain the reconciliation process. The Principal will conduct random audits of ticket sales from different events to ensure that the procedures are followed and address any concerns. The bookkeeper and the Principal have met several times to discuss responsibilities of all parties involved and the dissemination of information from the principal's office regarding financial matters. Athletic ticket sales will reconcile to the number of tickets sold with all variances properly explained.*

### Glenkirk Elementary School

No comments or recommendations.

### Mills E. Godwin Middle School

#### Current Year Comments:

According to the "Financial Guidelines Manual," lost library book fees, and e-script revenue are to be remitted semi-annually (December/June) to PWCS. The school did not adhere to this policy and in fact did not remit any lost library book or e-script funds to PWCS.

During our audit of cash receipts, we noted that receipt #19007 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

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*

- *In the future we will make every effort to ensure these funds are remitted on a semi-annual basis.*
- *We have shared the importance of turning in all monies collected on a daily basis with our staff in order to comply with the PWCS financial policy guidelines. We will continue to share this information with future staff members.*
- *In the future we will ensure that the PTA/Booster Club information is on hand and available for examination.*

### Governor School

No comments or recommendations.

### Graham Park Middle School

No comments or recommendations.



## Samuel L. Gravely Jr. Elementary School

### Repeat of Prior Year Comments:

During our audit of cash disbursements it was discovered that check #1731 did not contain principal approval. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

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.

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

### *Management's Response*

- *Check #1731 did not contain principal approval on the check requisition. In the future, we will make sure adequate documentation and principal signature is included before the checks are processed for payment.*
- *Gravely Elementary School's bank account was not reported as a public deposit account. We are in the process of speaking with Suntrust to report the account as a public deposit account in accordance with the Virginia Security for Public Deposits Act.*
- *Unrelated disbursements were made from the book fair (SAF #C3290) and picture (SAF #C3555) accounts. In the future, we will make sure we post transactions that are directly related to the profit making activity of these accounts. We will transfer any profits to other accounts to make purchases as needed.*

## Haymarket 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 \$245 of transfers into its faculty accounts for the year.

During our audit of fundraisers we noted one book fair disbursement posted to the library account. We recommend posting transactions that are directly related to fundraising activities directly to the fundraising accounts. Profits can then be transferred to other accounts to make purchases as needed.

### *Management's Response*

- *We will make sure that no more than \$200 is transferred in to the faculty accounts.*
- *In the future we will transfer the entire profit from the book fair account and then cut checks from the library account for the books.*

### Henderson Elementary School

#### Repeat of Prior Year Comment:

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

#### *Management's Response*

- *On October 6, 2014 PNC Bank, where our account is housed, correctly began reporting our account as a public deposit account. We were unaware that sometime after December 2014 PNC Bank stopped reporting our account as a public deposit account. We are currently in contact with PNC Bank to correct this problem and to determine why the account was changed.*

### C.D. Hylton High School

No comments or recommendations.

### Independent Hill School

No comments or recommendations.

### Kerrydale Elementary School

No comments or recommendations.

### Kilby Elementary School

#### Repeat of Prior Year Comment:

During our audit of cash disbursements it was discovered that check #9822, #9830 and #9849 were not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

#### 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 \$279 of transfers into its faculty accounts for the year.

#### *Management's Response*

- *At Kilby, we concur that for three checks, #9822, #9830, and #9849, they were not supported with adequate documentation. In the future, all checks will have appropriate documentation and be approved by the principal prior to being processed for payment.*
- *In accordance with the "Financial Guidelines Manual", we will adhere to the maximum amount of transfers (\$200.00) from faculty to non-faculty accounts.*

### Martin Luther King Jr Elementary School

No comments or recommendations.

### Lake Ridge Elementary School

#### Repeat of Prior Year Comments:

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

- *Concur - Lost library book and lost textbook fees will be remitted semi-annually to PWCS.*
- *Concur - The bookkeeper will continue to try to obtain the necessary PTA/Booster Club information from the PTO so that it is available for examination during the audit. The bookkeeper will provide the PTO with the necessary paperwork at the beginning of the school year in September and then again, if the information has not been received, in May.*

### Lake Ridge Middle School

No comments or recommendations.

### Leesylvania Elementary School

#### Current Year Comments:

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The Grade 4 Publications account had a deficit balance at June 30, 2015. We recommend that transfers be made to any accounts with deficit balances 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.

#### *Management's Response*

- *Concur: Grade 4 Publications did end with a deficit balance. In error, the bookkeeper transferred the funds to Grade 4 Field Trip, causing that account to have a plus instead of the Grade 4 Publications account being at zero. A transfer has since been made to eliminate the negative balance.*
- *Concur: PTO information was not provided until after school started this year. Last year's treasurer was in the middle of moving and not available to complete the forms when needed.*

### Loch Lomond Elementary School

#### Current Year Comments:

During our audit of cash disbursements it was discovered that check #12775, and #127819 were not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

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

#### *Management's Response*

- *In the future, we will make every effort to ensure that all checks have supporting documentation and are approved by the principal. In addition, supporting documentation and approval will be located in the proper files.*
- *In the future, we will make every effort to ensure the posting of transactions that are directly related to the activity in these accounts. Profits from the pictures account will be transferred to other accounts as needed prior to making a purchase.*

### Fred M. Lynn Middle School

No comments or recommendations.

### Marshall Elementary School

No comments or recommendations.

### Marstellar Middle School

#### Repeat of Prior Year Comments:

During our audit of cash receipts, we noted instances where 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.

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.

## Marstellar Middle School (continued)

### Current Year Comments:

During our audit, we noted unrelated disbursements made from the yearbook, book fair, building use local and school pictures 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.

According to the "Financial Guidelines Manual," lost textbook and instrument rental fees are to be remitted semi-annually (December/June) to PWCS and the accounts cleared out at year end. The school did not adhere to this policy and in fact did not remit any lost library book or e-script funds to PWCS.

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The pictures and site based reimbursement accounts had a deficit balance at June 30, 2015. We recommend that transfers be made to any accounts with deficit balances at year-end and better fund management utilized to avoid the over spending of accounts.

### *Management's Response*

- *In the future, the Bookkeeper will make the deposit later in the day to be able to collect all monies throughout the day.*
- *If the PTO/Booster Club information is unable to be retrieved by the Bookkeeper, the Administrator working with PTO will request the information prior to the end of the fiscal year closing.*
- *When withdrawals are made from the C-Account, consideration towards the type of purchase and account will be taken.*
- *All E-Accounts will be cleared out quarterly and at the end of the school year.*
- *The balance of all accounts will be closely monitored to prevent deficits and appropriate transfers will be made.*

## Marumsco Hills Elementary School

### Repeat of Prior Year Comment:

At June 30, 2015 the school had two checks that have been outstanding for more than a year. We recommend that these checks be re-issued to the vendor or written off and added back to the school's cash balance.

### Marumsco Hills Elementary School (continued)

#### 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 \$400 of transfers into its faculty accounts for the year.

#### *Management's Response*

- *Concur - In the future, the bookkeeper will review and keep an accurate account of any outstanding checks monthly to ensure that we do not have any outstanding checks.*
- *Concur - In the future, the bookkeeper will ensure that there is only one \$200 transfer deposit to the Faculty Funds Account throughout the year.*

### Christa McAuliffe Elementary School

No comments or recommendations.

### Minnieville Elementary School

#### Repeat of Prior Year Comment:

During our audit, we noted unrelated disbursements made from the book fair and school pictures account. Additionally, building use and yearbook transactions were not posted to the appropriate accounts. We recommend only posting transactions that are directly related to the activity in these respective accounts and transferring any profits to other accounts to make purchases as needed.

#### Current Year Comment:

During our audit of cash disbursements it was discovered that numerous checks were not supported by adequate documentation. Additionally, check #440 lacked principal approval. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

#### *Management's Response*

- *We will make a conscious effort that only related disbursements will come out of the accounts or transfer the money to the account it will be expensed out of. We will make sure do double check that transactions are posted to the appropriate accounts.*
- *We will make sure each check has appropriate support documentation. We will also make sure the principal approves all checks.*

### Montclair Elementary School

No comments or recommendations.

### Mountain View 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 \$345 of transfers into its faculty accounts for the year.

#### *Management's Response*

- *Concur - In the future, funds transferred to faculty accounts from non-faculty accounts will not exceed \$200.*

### Mullen Elementary School

No comments or recommendations.

### Neabsco Elementary School

#### Repeat of Prior Year Comment:

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

#### Current Year Comments:

During our audit, it was determined that the yearbook lost approximately \$1,750 during fiscal year 2015. 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.

During our audit of cash disbursements it was discovered that check #1111, and #1117 were not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

#### *Management's Response*

- *This recommendation had been attempted to be corrected last year, and it took three more tries, but we are now showing in the database that we are a public account. This recommendation is complete.*
- *We investigated reasons and it was due to the "minimum amount purchase" and we did not sell the minimum amount. This year we are going with a different yearbook company that does not have a minimum number to purchase.*
- *We have reviewed and corrected our procedures. All requests MUST have a receipt.*

### New Directions Alternative School

No comments or recommendations.

### New Dominion Alternative School

No comments or recommendations.

### Nokesville Elementary School

#### Current Year Comments:

During our audit, we noted several receipts (#5232, #5437, and #5510) that were not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

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

#### *Management's Response*

- *Concur - Both principal and bookkeeper have instructed staff to remit their deposit money on a daily basis. Principal and bookkeeper will continue to monitor and ensure that all money is remitted in the necessary time lines to adhere to PWCS policy.*
- *Concur - In the future, the picture account will only be used to disburse payment for pictures then profits will be transferred to another account.*

### Occoquan Elementary School

#### Current Year Comment:

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

#### *Management's Response*

- *It was an over site on the bookkeepers behave that this error occurred. She will pay closer attention to make sure this doesn't happen again.*

### Old Bridge Elementary School

#### Current Year Comments:

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

During our audit, it was determined that the yearbook lost approximately \$879 during fiscal year 2015. 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.



## Old Bridge Elementary School (continued)

### *Management's Response*

- *Agreed- Funds in the Book Fair Account will be transferred to the Library account and disbursed appropriately. We will transfer Book Fair proceed, after each Book Fair to ensure this does not happen again.*
- *Agreed- This year we added addition pages to the yearbook, and purchased additional yearbooks that also brought up the cost of the base yearbook cost, hence the \$5190.00 yearbook invoice. The yearbook sponsors did not upcharge the students the additional cost that we incurred by adding additional pages. We are also working with Splendid and UPS to find a box containing 50 yearbooks, when distributing yearbooks, 10 are provided to the principal free of charges (for new staff members), and each yearbook sponsor gets a complimentary book. Taking into account the loss of 63 books we would have broken even. We anticipate a check from UPS, as a claim has been filed in regard to the missing box. In this school year we will ensure the books have a slight upcharge for the additional pages, and our new yearbook provider will be providing 10 yearbooks to the administration for switching photography companies.*

## Osborn Park High School

### Repeat of Prior Year Comment:

At June 30, 2015, the school had in excess of \$400,000 in its checking account. We recommend the school investigate other potential accounts to invest a portion of this balance in, to maximize interest earnings.

### Current Year Comments:

During our audit of cash receipts, we noted several instances where 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.

During our audit of cash disbursements it was discovered that check #38826 was not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

### *Management's Response*

- *The principal of OPHS has requested support from the Office of Financial Services to select appropriate investment vehicles that meet the requirements described in the Financial Guidelines Manual, while benefiting from an appropriate interest yield. Once a recommendation has been received, monies will be transferred into new accounts.*
- *The single incident that was referenced by the auditor was a deposit from a Friday night athletic event immediately prior to the winter break. The moneys were deposited in a bank deposit box the night of the event. Although secured, the monies were not picked up and logged into the checking account until after the winter break and a number of code red days. In the future, an effort will be made to deposit monies in a timely fashion after each drop. Moreover, in the instance of unforeseen circumstances a justification note will be attached to the deposit transmittal.*
- *The appropriate documentation has since been provided to the Office of Financial Services and the Auditor's office.*

### Rosa Parks Elementary School

No comments or recommendations.

### Parkside Middle School

#### Repeat of Prior Year Comment:

We noted numerous unrelated disbursements posted to the school's cheer fundraiser and athletic fundraiser accounts. 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 this activity can be transferred to the appropriate account and used for authorized purposes.

#### Current Year Comment:

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The bank fees/credits account had a deficit balance at June 30, 2015. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

#### *Management's Response*

- *Concur - Bookkeeper has remedied process. If Athletic department submits purchase requests, funds from the fundraiser account are now disbursed into respective sport/activity prior to purchases or invoices being processed.*
- *Concur - Negative balance from service charge assessed during year end reconciliation of bank account. Service charge wasn't accounted for when the account was reconciled. At next year's year end reconciliation, bookkeeper will include service charge in reconciliation of account.*

### Patriot High School

#### 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*

- *Representatives for the PTSA and Booster organization will have information available for the auditors' examination in the future.*

### John F. Pattie, Sr. Elementary School

#### 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*

- *Concur - In the future, a copy of the PTA Booster Club information will be included with our school activity funds for review.*

### Penn Elementary School

#### Current Year Comment:

During our audit of cash disbursements it was discovered that check #3054 was not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

#### *Management's Response*

- *Concur - In the future, the bookkeeper will make sure that documentation is properly attached to the check showing principal approval prior to payment.*

### Pennington Traditional School

No comments or recommendations.

### Piney Branch Elementary School

#### Current Year Comment:

During our audit it was discovered that the school's bank stopped sending the school copies of their check images during the year. We recommend the school contact their bank to inquire about reducing or eliminating their fee and to initiate the process in receiving copies of their cancelled checks.

#### *Management's Response*

- *Concur -Bookkeeper met with a bank representative and requested check images to be included with monthly bank statement. Also requested decrease in fee amount. Bank representative stated fees are based on transactions and cannot be adjusted. Bookkeeper will investigate potentially transferring account to bank with lower fees.*

### Mary Porter Traditional School

No comments or recommendations.

## Potomac Middle School

### Current Year Comment:

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

### *Management's Response*

- *Concur: Potomac Middle School will be in compliance regarding the "E" accounts at both semester AND year end for the 2015 - 2016 academic year; clearing respective accounts and sending the appropriate back up documentation and payment in a timely manner.*

## Potomac High School

### Repeat of Prior Year Comments:

At June 30, 2015 the school had one check that has been outstanding for more than a year. We recommend that this check be re-issued to the vendor or written off and added back to the school's cash balance.

During our audit, it was determined that the yearbook lost approximately \$3,700 during fiscal year 2015. 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 Comments:

During our audit of cash disbursements, we noted that check #33786 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

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*

- *Concur - The one check that has been outstanding for more than a year should be re-issued to the vendor or written off. This has been discussed with the bookkeeper and has been taken care of.*
- *Concur - The determined yearbook loss of approximately \$3700 during fiscal year 2015. We have investigated the reason for the loss and are trying to find more ways to up the sales of yearbook.*
- *Concur - The finding of check # 33786 was signed by only the Principal. This was discussed with bookkeeper and every effort will be made so it doesn't happen again.*
- *Concur - The PTA/Booster Club information was not on hand during audit. This was discussed with the bookkeeper to try and make every effort to have all three booster clubs information on hand for the audit not just the one that was here that day.*

## Potomac View Elementary School

### Current Year Comments:

During our audit, we noted unrelated disbursements posted to school book fair. 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.

At June 30, 2015 the school had one check that has been outstanding for more than a year. We recommend that this check be re-issued to the vendor or written off and added back to the school's cash balance.

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

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The school office account had a deficit balance at June 30, 2015. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

### *Management's Response*

- *We concur with this finding. The check #10994 written for cash for the book fair cash drawer should have been written against D4060, the change fund account. Going forward all checks written for Cash will be written against the D4060 change fund account.*
- *Check #10952 dated 4/25/14 for \$6.00 has been written off and added back to the school's cash balance. Going forward outstanding checks will be voided if over 90 days old.*
- *The fees were remitted on June 11, 2015, prior to more funds coming into this account before year end. Going forward, the lost library fees will be remitted on June 30th year end to end the year with a zero dollar balance.*
- *Funds have been transferred to the School Office account and will monitor year end balances to avoid deficit balances.*

## Ronald Reagan Middle School

### Repeat of Prior Year Comment:

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The faculty fund account had a deficit balance at June 30, 2015. 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 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.

## Ronald Reagan Middle School (continued)

### *Management's Response*

- *The Principal and Bookkeeper acknowledge the note and recommendation on this matter and will use new fund management practices for reconciliation of accounts at the end of the fiscal year to prevent this issue in the future.*
- *This note has been acknowledged and the Principal and Bookkeeper will utilize a tickler system in efforts to submit the funds within the required time stated in the "Financial Guidelines Manual" ie; lost library books, semi-annually and building use, monthly.*

## Rippon Middle School

### Repeat of Prior Year Comment:

At June 30, 2015 the school had two checks that have been outstanding for more than a year. We recommend that these checks be re-issued to the vendor or written off and added back to the school's cash balance.

### Current Year Comment:

During our audit, we noted several receipts (#5085, #5540, and #5877) that were not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

### *Management's Response*

- *The bookkeeper has voided the two checks and the money has been added back into the appropriate account balance. In the future for all checks outstanding over 90 days; the bookkeeper will communicate with the individual the check was written to and either cut another check if the check was misplaced, or if not able to communicate with the individual, the check will be voided and the funds returned to the appropriate account.*
- *I met with the teachers and instructed them to turn deposits in on a daily basis for deposit. If the staff member is unable to leave the classroom/work area, the bookkeeper will be contacted and pick up the day's deposit. I will meet with bookkeeper to ensure all staff members are submitting collected money on a daily basis. If any issues arise, I will meet with the individual staff member to discuss the concern.*

## River Oaks Elementary School

### Repeat of Prior Year Comments:

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

According to the County "Financial Guidelines Manual", accounts should not end the year with a deficit balance. It was noted during our audit that one account (school office) had a deficit balance at June 30, 2015. 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.

At June 30, 2015 the school had one check that has been outstanding for more than a year. We recommend that this check be re-issued to the vendor or written off and added back to the school's cash balance.

### Current Year Comment:

During our audit of fundraisers, we determined that receipts recorded on the school's general ledger was understated from the amount of sales reported to Scholastic Inc. by \$227.74 for the school's spring book fair. We recommend that the school bookkeeper and librarian reconcile receipts collected during the book fair with sales reported to Scholastic Inc.

### *Management's Response*

- *Going forward, all disbursements from these accounts, with direction from the Finance Department, will be transferred to the appropriate account before being utilized.*
- *The month of June statement was reconciled prior to a transfer of funds to cover a bank service charge. Going forward, all transfers will occur before June 30<sup>th</sup>.*
- *Receipts recorded on the school's general ledger were understated from amount of sales reported to Scholastic Inc. by \$227.74 for the spring book fair.*
- *This amount was for a Title I reimbursement which had not been received at the time of audit. Going forward any money due to Student Activity Funds, which is not received by time of audit, will have copies of the documentation attached showing the amount of the waiting funds.*

## Rockledge Elementary School

### Current Year Comment:

According to the "Financial Guidelines Manual", accounts should not end the year with a deficit balance. The Enrichment/Jr. Lego Club account had a deficit balance at June 30, 2015. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid over spending of accounts.



## Rockledge Elementary School (continued)

### *Management's Response*

- *Concur - The Jr. Lego Club purchased base plates knowing club dues the next school year would cover the costs. However, in the future, transfers will be made to accounts with a deficit balance at year-end.*

## Herbert J. Saunders Middle School

No comments or recommendations.

## Signal Hill Elementary School

### Current Year Comment:

During our audit of the school's cash balance, it was determined that the bank reconciliation for the month of June was not completed by the school. There was a turnover of the bookkeeper position and a June reconciliation was never completed. In order to properly secure school assets, bank reconciliations should be performed in a timely manner. There appeared to be an unreconciled difference of \$30.40 at year end.

### *Management's Response*

- *Concur - In the future, bank reconciliations will be performed in a timely manner to properly secure schools assets.*

## Sinclair Elementary School

### Repeat of Prior Year Comment:

During our audit of cash receipts, it was determined that receipts #6521 and #6522 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 Comment:

During our audit of the school's cash balance, it was determined that the bank reconciliation for the month of June was not accurately completed by the school. The reconciliation listed \$7,252.09 in outstanding checks but the actual amount of checks outstanding totaled only \$2,369.85. Additionally, the reconciliation showed a deposit in transit of (\$445.92), which appears to be a mistake since it is a negative deposit. There was a deposit that cleared for \$445.92 on 3/26/15. This incorrectly recorded deposit in transit is the difference between the cash reported on the school's year-end report and its bank reconciliation. We recommend this difference be investigated and adjusted accordingly.



## Sinclair Elementary School (continued)

### *Management's Response*

- *The principal wanted the Bluebear accounts closed before she left in June. I ordered a to-date bank statement, which ran through June 26, 2015. As per the reconciliation report, the Bank Statement Balance and closing book balance agree as of June 26. Also, outstanding checks on that particular date were the \$7,252.09 as shown.*
- *A receipt was mistakenly written twice for the same transaction. We are setting a daily scheduled time to do the banking for Sinclair, (if needed daily).*

## Springwoods Elementary School

No comments or recommendations.

## Stonewall Jackson High School

No comments or recommendations.

## Stonewall Middle School

No comments or recommendations.

## Sudley Elementary School

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

At June 30, 2015 the school had three checks that have been outstanding for more than a year. We recommend that these checks be re-issued to the vendor or written off and added back to the school's cash balance.

### **Current Year Comments:**

During our audit we noted an unrelated disbursement made from the pictures and library 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.

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.

## Sudley Elementary School (continued)

### *Management's Response*

- *The Sudley bookkeeper will clear checks outstanding over one year and add monies back to the school's cash balance. The following checks were cleared and added back to the school's cash balance: #3024 for \$6.99, #3025 for \$8.96, and #3026 for \$9.00.*
- *Sudley will only post transactions that are directly related to the activity in that designated account.*
- *PTA Audit information was provided to the principal and assistant principal on September 16, 2015.*

## Swans Creek Elementary School

### Current Year Comments:

During our audit, it was determined that the yearbook lost approximately \$580 during fiscal year 2015. 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.

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, 2015. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

### *Management's Response*

- *The bookkeeper will insure that transfers are made to any account with a deficit balance at the end of the school year.*

## Triangle Elementary School

### Current Year Comments:

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

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 have discussed this with my new bookkeeper and going forward to transfer funds to the appropriate account before use of the monies.*
- *I have a new PTO president this year. The former president has given us the budget information that we did not have on file during our audit.*

### Tyler Elementary School

No comments or recommendations.

### Vaughan Elementary School

#### Current Year Comments:

During our audit of cash receipts, we noted that receipt #10385 was not remitted to the bookkeeper in a timely manner. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Thus, collections should be remitted in a timely manner to help adhere to this PWCS policy.

According to the "Financial Guidelines Manual," e-script revenue fees are to be remitted semi-annually (December/June) to PWCS. The school did not adhere to this policy.

#### *Management's Response*

- *It was noted the receipt #10385 was not remitted to the bookkeeper in a timely manner. We will ensure in the future cash receipts will be remitted to the bookkeeper in timely manner. Also was noted E-Script revenue fees are to be remitted semi- annually to PWCS. The school did not adhere to this policy. We will ensure in the future E-script revenue fees will be remitted semi-annually to PWCS. The school will adhere to this policy.*

### Victory Elementary School

#### Current Year Comments:

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

During our audit we noted that checks #1688, #1691, #1694, #1695, and #1697 were signed only by the principal. We recommend all checks contain the signature of two authorized signatories.

#### *Management's Response*

- *At Victory Elementary, we will post transactions that are directly related to the activity, and transfer any profits to other accounts to make purchases as needed. Additionally, checks will be signed by two authorized individuals.*

### West Gate Elementary School

No comments or recommendations.

### Westridge Elementary School

No comments or recommendations.

### Mary Williams Elementary School

#### Current Year Comment:

During our audit, we noted unrelated disbursements posted to the school pictures and faculty vending 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.

#### *Management's Response*

- *We agree with the auditors' comment and we will adhere to his recommendations. Funds will be transferred to the appropriate accounts prior to issuing payments related to those accounts.*

### T. Clay Wood Elementary School

#### Current Year Comment:

During our audit, we noted a deficit balance in the checking account that was closed in November 2014. We recommend investigating the reason for this deficit and making the appropriate adjustment to accurately reflect the cash balance going forward.

#### *Management's Response*

- *Concur - The deficit was a \$16.00 bank fee from BB&T. The appropriate adjustment has been made. In the future, we will make sure all adjustments are done prior to the year-end close.*

### Woodbine Preschool

#### Current Year Comment:

During our audit we noted that checks #2571 was signed only by the bookkeeper. We recommend all checks contain the signature of two authorized signatories.

#### *Management's Response*

- *Concur - In the future, all checks will be signed by two authorized signatories.*

### Woodbridge Middle School

#### Current Year Comment:

During our audit of cash receipts, it was determined that at times receipts from athletic events were not deposited to the bookkeeper in a timely fashion. According to the "Financial Guidelines Manual", deposits should be made daily if \$25 is accumulated and at a minimum on Friday. We recommend the school adhere to PWCS policy.

## Woodbridge Middle School (continued)

### *Management's Response*

- *I concur with the findings and have discussed plans to improve the deposit issue. While some of the identified concerns could not have been avoided because of weather and other extenuating circumstances, most could have been more timely.*

## Woodbridge High School

### Current Year Comment:

During our audit, it was determined that the yearbook lost approximately \$9,000 during fiscal year 2015. 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*

- *It was determined that additional pages were added to the yearbook and the sales price was not adjusted accordingly. The Yearbook Advisor and the Yearbook Sales Representative have met to ensure that the yearbook price will cover costs associated with the purchase of the yearbook.*

## Yorkshire Elementary School

### Repeat of Prior Year Comment:

During our audit of cash disbursements it was discovered that check #11734 was not supported by adequate documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

### Current Year Comments:

At June 30, 2015 the school had four checks that have been outstanding for more than a year. We recommend that these checks be re-issued to the vendor or written off and added back to the school's cash balance.

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

### *Management's Response*

- *Concur—In the future, all checks will be supported by adequate documentation and approved by the principal before they are processed for payment.*
- *Concur—In the future, checks will either be re-issued to the vendor or written off if they have not been cashed within less than a year.*
- *Concur—In the future, the PTA will be working closely with the bookkeeper to make sure they turn in all information and documentation before the end of the school year.*