
COUNTY OF PRINCE WILLIAM, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2016

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ LOUISA □ FREDERICKSBURG □ STAUNTON □ BLACKSBURG



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

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

Report on the Financial Statement

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, 2016, 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, 2016, 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 6, 2016 on our consideration of County of Prince William, Virginia School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Prince William, Virginia School Activity Funds' internal control over financial reporting and compliance.

Robinson, Farnum, Cox Associates

Staunton, Virginia
September 6, 2016

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the accompanying summary statement of cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2016, and the related notes to the financial statement and have issued our report thereon dated September 6, 2016, 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 (2016-001).

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 6, 2016

- 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, 2016

Name of School	Cash Balance July 1, 2015	Receipts	Disbursements	Cash Balance June 30, 2016
Alvey Elementary School	\$ 42,221.29	\$ 74,985.91	\$ 82,651.72	\$ 34,555.48
Antietam Elementary School	25,786.18	52,256.61	60,512.69	17,530.10
Ashland Elementary School	17,573.08	137,427.32	122,361.91	32,638.49
Battlefield High School	259,914.86	1,104,047.99	1,084,734.22	279,228.63
Bel Air Elementary School	19,392.21	42,215.48	49,395.35	12,212.34
Belmont Elementary School	45,342.18	24,848.03	21,009.57	49,180.64
Bennett Elementary School	30,165.64	65,390.13	63,556.43	31,999.34
Louise A. Benton Middle School	139,194.59	321,629.25	338,586.49	122,237.35
Stuart M. Beville Middle School	44,779.54	149,796.23	141,164.48	53,411.29
Brentsville District High School	138,634.30	609,434.65	560,042.36	188,026.59
Bristow Run Elementary School	39,005.65	61,728.90	84,962.30	15,772.25
Buckland Mills Elementary School	110,325.38	84,166.04	68,804.31	125,687.11
Bull Run Middle School	86,134.66	246,957.00	252,924.48	80,167.18
Cedar Point Elementary School	22,242.05	84,053.87	61,032.99	45,262.93
Coles Elementary School	42,994.61	60,221.48	57,906.13	45,309.96
Dale City Elementary School	24,645.84	27,075.31	26,202.67	25,518.48
Dumfries Elementary School	14,304.04	34,639.25	31,998.39	16,944.90
Suella Ellis Elementary School	8,789.33	25,042.55	19,793.23	14,038.65
Enterprise Elementary School	14,112.78	41,943.77	43,011.89	13,044.66
Featherstone Elementary School	6,543.83	31,680.15	29,063.50	9,160.48
Fannie Fitzgerald Elementary School	28,929.76	37,365.43	32,910.64	33,384.55
Forest Park High School	270,248.98	641,513.85	641,009.48	270,753.35
Freedom High School	537,165.13	623,749.87	523,900.55	637,014.45
Gainesville Middle School	149,782.35	247,777.41	262,754.33	134,805.43
Gar-Field High School	219,165.99	683,172.82	614,069.93	288,268.88
Glenkirk Elementary School	25,936.55	151,421.35	134,593.81	42,764.09
Governor School	168.68	600.35	257.00	512.03
Graham Park Middle School	46,003.47	185,978.66	158,598.12	73,384.01
Samuel L. Gravely, Jr. Elementary School	58,307.12	87,017.89	97,727.52	47,597.49
Hampton Middle School	93,522.53	147,501.07	152,403.85	88,619.75
Haymarket Elementary School	6,458.72	76,399.71	54,043.33	28,815.10
Henderson Elementary School	24,232.58	66,771.86	57,246.61	33,757.83
C. D. Hylton High School	918,669.62	872,587.07	924,224.14	867,032.55
Independent Hill School	34,969.11	18,473.53	20,104.93	33,337.71
Stonewall Jackson High School	312,052.23	496,310.44	487,473.97	320,888.70
Kerrydale Elementary School	10,707.36	31,443.55	31,514.50	10,636.41
Kilby Elementary School	4,842.04	13,025.75	12,403.54	5,464.25
Martin Luther King Jr. Elementary School	7,823.00	32,778.57	29,414.85	11,186.72
Lake Ridge Elementary School	123,902.59	46,198.77	40,031.81	130,069.55
Lake Ridge Middle School	204,589.31	212,851.18	241,689.93	175,750.56
Leesylvania Elementary School	15,044.87	71,520.46	65,856.52	20,708.81
Loch Lomond Elementary School	5,848.09	34,216.25	33,371.97	6,692.37
Fred M. Lynn Middle School	53,374.58	112,656.49	110,997.71	55,033.36
Marshall Elementary School	28,281.16	110,094.86	119,575.08	18,800.94
Marstellar Middle School	135,151.83	235,636.41	258,292.26	112,495.98
Marumsco Hills Elementary School	29,422.78	31,397.39	31,098.68	29,721.49
Christa McAuliffe Elementary School	11,091.80	36,614.16	30,280.38	17,425.58
Minnieville Elementary School	15,264.80	31,597.18	36,297.26	10,564.72

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Schools
Year Ended June 30, 2016 (continued)

Name of School	Cash Balance July 1, 2015	Receipts	Disbursements	Cash Balance June 30, 2016
Montclair Elementary School	\$ 18,822.04	\$ 56,318.51	\$ 58,165.31	\$ 16,975.24
Mountain View Elementary School	16,615.74	61,646.48	58,903.17	19,359.05
Mullen Elementary School	13,174.83	39,709.78	37,225.27	15,659.34
Neabsco Elementary School	33,535.32	42,935.42	46,827.45	29,643.29
New Directions Alternative School	14,252.72	4,980.00	6,380.00	12,852.72
New Dominion Alternative School	6,611.66	1,231.40	-	7,843.06
Nokesville Elementary School	13,463.16	98,014.55	87,116.26	24,361.45
Occoquan Elementary School	6,883.33	33,330.05	34,775.85	5,437.53
Old Bridge Elementary School	31,356.37	43,497.47	47,196.99	27,656.85
Osbourn Park High School	446,713.59	650,205.87	756,032.51	340,886.95
Rosa Parks Elementary School	14,645.94	35,627.99	40,192.35	10,081.58
Parkside Middle School	79,898.67	142,210.73	155,819.53	66,289.87
Patriot High School	204,066.70	787,700.76	711,883.82	279,883.64
John F. Pattie, Sr. Elementary School	60,804.57	50,033.91	54,876.10	55,962.38
Penn Elementary School	17,905.21	60,990.33	69,781.41	9,114.13
Pennington Traditional School	30,296.63	113,018.46	106,258.83	37,056.26
Piney Branch Elementary School	38,847.94	95,033.74	83,042.92	50,838.76
Mary Porter Traditional School	66,310.54	76,581.02	94,143.92	48,747.64
Potomac Middle School	53,240.03	145,992.68	150,637.38	48,595.33
Potomac High School	121,328.68	517,791.85	511,920.20	127,200.33
Potomac View Elementary School	22,204.56	22,069.62	30,196.07	14,078.11
Ronald Reagan Middle School	89,859.80	289,534.98	268,398.13	110,996.65
Rippon Middle School	61,263.05	138,081.37	129,407.06	69,937.36
River Oaks Elementary School	20,702.01	42,972.33	45,738.22	17,936.12
Rockledge Elementary School	59,759.94	36,174.64	35,022.06	60,912.52
Herbert J. Saunders Middle School	126,790.19	284,384.19	283,640.83	127,533.55
Signal Hill Elementary School	33,066.99	68,430.32	85,315.70	16,181.61
Sinclair Elementary School	6,833.92	24,021.05	21,881.70	8,973.27
Springwoods Elementary School	80,008.48	46,695.29	61,242.61	65,461.16
Stonewall Middle School	145,742.13	88,818.45	100,817.57	133,743.01
Sudley Elementary School	27,145.94	25,879.99	22,189.07	30,836.86
Swans Creek Elementary School	28,743.10	75,663.63	78,361.99	26,044.74
Triangle Elementary School	50,313.74	32,400.91	32,671.00	50,043.65
Tyler Elementary School	15,179.12	49,549.43	48,049.05	16,679.50
Vaughan Elementary School	35,236.86	40,811.12	37,025.23	39,022.75
Victory Elementary School	29,825.53	40,486.74	46,844.29	23,467.98
West Gate Elementary School	6,187.53	10,237.47	12,010.16	4,414.84
Westridge Elementary School	22,966.19	46,078.03	44,012.78	25,031.44
Mary Williams Elementary School	69,967.82	92,087.34	80,485.16	81,570.00
T Clay Wood Elementary School	25,225.33	98,546.82	101,841.23	21,930.92
Woodbine Preschool	20,915.69	1,374.26	12,170.23	10,119.72
Woodbridge Middle School	170,021.59	209,254.93	226,222.01	153,054.51
Woodbridge High School	397,376.77	867,196.12	837,031.26	427,541.63
Yorkshire Elementary School	35,107.15	33,603.89	33,907.51	34,803.53
Chris Yung Elementary School	-	39,407.58	27,887.50	11,520.08
Totals	\$ 7,372,276.17	\$ 14,376,823.75	\$ 14,215,405.50	\$ 7,533,694.42

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, 2016

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, 2016

2016-001

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

Independent Auditors' Report on Supplementary Information

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 6, 2016

- 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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 18,461.98	\$ 22,702.28	\$ 34,019.41	\$ 5,635.07	\$ 12,779.92
Fundraisers	4,373.31	30,375.53	24,383.93	(4,504.97)	5,859.94
School Operating	19,590.11	14,270.44	17,002.49	(942.44)	15,915.62
Clearing	(5.69)	6,400.52	5,861.85	(532.98)	-
Faculty	(198.42)	1,237.14	1,384.04	345.32	-
School Total	\$ 42,221.29	\$ 74,985.91	\$ 82,651.72	\$ -	\$ 34,555.48 *

* Represented by cash on demand with:

TFB The Fauquier Bank
--Checking

\$ 34,555.48

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 941.00	\$ 705.00	\$ 612.97	\$ 287.00	\$ 1,320.03
Instructional	7,167.18	24,080.50	25,984.23	(2,438.16)	2,825.29
Fundraisers	7,786.01	21,405.32	18,529.36	760.00	11,421.97
School Operating	9,010.41	2,285.47	11,148.31	1,068.47	1,216.04
Clearing	-	2,783.61	3,106.30	322.69	-
Faculty	881.58	996.71	1,131.52	-	746.77
School Total	\$ <u>25,786.18</u>	\$ <u>52,256.61</u>	\$ <u>60,512.69</u>	\$ <u>-</u>	\$ <u>17,530.10</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 17,530.10

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 1,079.57	\$ 4,689.13	\$ 3,334.50	\$ -	\$ 2,434.20
Instructional	9,001.48	36,531.62	43,790.38	6,320.69	8,063.41
Fundraisers	1,026.40	42,267.23	26,578.60	(6,044.69)	10,670.34
School Operating	6,128.12	10,423.88	11,665.31	6,404.10	11,290.79
Clearing	(283.80)	41,607.46	35,014.36	(6,680.10)	(370.80)
Faculty	621.31	1,908.00	1,978.76	-	550.55
School Total	\$ 17,573.08	\$ 137,427.32	\$ 122,361.91	\$ -	\$ 32,638.49 *

* Represented by cash on demand with:

SunTrust Bank	
--Checking	\$ <u>32,638.49</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BATTLEFIELD HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 32,218.60	\$ 89,400.48	\$ 60,187.60	\$ (20,315.79)	\$ 41,115.69
Instructional	25,142.65	132,084.15	90,104.06	(36,547.14)	30,575.60
Fundraisers	151,300.18	557,542.09	417,812.29	(151,678.86)	139,351.12
School Operating	48,394.62	34,635.42	30,581.95	12,920.61	65,368.70
Clearing	(764.71)	286,554.78	482,542.02	196,167.24	(584.71)
Faculty	3,623.52	3,831.07	3,506.30	(546.06)	3,402.23
School Total	\$ <u>259,914.86</u>	\$ <u>1,104,047.99</u>	\$ <u>1,084,734.22</u>	\$ <u>-</u>	\$ <u>279,228.63</u> *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 224,362.99
--Money Market Savings	54,865.64
Total cash	\$ <u>279,228.63</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 182.11	\$ 691.00	\$ 721.97	\$ 43.99	\$ 195.13
Instructional	4,462.23	15,289.85	22,670.42	3,479.85	561.51
Fundraisers	9,411.72	21,946.70	20,491.25	(1,384.35)	9,482.82
School Operating	5,107.87	589.25	1,524.14	(2,220.10)	1,952.88
Clearing	-	3,698.68	3,688.68	10.00	20.00
Faculty	228.28	-	298.89	70.61	-
School Total	\$ <u>19,392.21</u>	\$ <u>42,215.48</u>	\$ <u>49,395.35</u>	\$ <u>-</u>	\$ <u>12,212.34</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>12,212.34</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BELMONT ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2016
Clubs	\$ 8,416.03	\$ 1,975.00	\$ (25.00)	\$ -	\$ 10,416.03
Instructional	26,335.77	6,992.35	8,091.23	6,414.59	31,651.48
Fundraisers	6,443.53	12,824.57	8,898.99	(6,114.59)	4,254.52
School Operating	3,329.49	326.40	885.44	(405.25)	2,365.20
Clearing	(96.00)	2,049.71	2,058.96	105.25	-
Faculty	913.36	680.00	1,099.95	-	493.41
School Total	\$ 45,342.18	\$ 24,848.03	\$ 21,009.57	\$ -	\$ 49,180.64 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>49,180.64</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 8,761.93	\$ 25,396.65	\$ 37,154.76	\$ 28,775.23	\$ 25,779.05
Fundraisers	21,170.17	36,897.71	22,004.73	(31,125.82)	4,937.33
School Operating	(141.10)	815.44	1,388.50	1,047.14	332.98
Clearing	(475.45)	588.43	666.43	553.45	-
Faculty	850.09	1,691.90	2,342.01	750.00	949.98
School Total	<u>\$ 30,165.64</u>	<u>\$ 65,390.13</u>	<u>\$ 63,556.43</u>	<u>\$ -</u>	<u>\$ 31,999.34 *</u>

* Represented by cash on demand with:

TD Ameritrade
--Checking

\$ 31,999.34

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 36,548.90	\$ 31,819.26	\$ 15,630.95	\$ (13,682.02)	\$ 39,055.19
Instructional	57,435.31	94,374.00	100,165.93	13,450.42	65,093.80
Fundraisers	37,802.08	146,357.07	103,201.67	(72,609.25)	8,348.23
School Operating	5,359.27	2,293.00	4,362.91	5,606.05	8,895.41
Clearing	-	44,916.82	113,929.34	68,947.52	(65.00)
Faculty	2,049.03	1,869.10	1,295.69	(1,712.72)	909.72
School Total	<u>\$ 139,194.59</u>	<u>\$ 321,629.25</u>	<u>\$ 338,586.49</u>	<u>\$ -</u>	<u>\$ 122,237.35 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 122,237.35

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 6,945.87	\$ 4,786.80	\$ 1,221.73	\$ (3,318.31)	\$ 7,192.63
Instructional	6,961.16	24,238.50	25,672.74	216.27	5,743.19
Fundraisers	17,985.00	82,658.10	56,733.78	(23,381.75)	20,527.57
School Operating	11,614.13	4,999.84	1,287.45	3,026.90	18,353.42
Clearing	-	31,954.04	55,482.78	23,561.05	32.31
Faculty	1,273.38	1,158.95	766.00	(104.16)	1,562.17
School Total	\$ <u>44,779.54</u>	\$ <u>149,796.23</u>	\$ <u>141,164.48</u>	\$ <u>-</u>	\$ <u>53,411.29</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 31,566.82
--Savings	<u>21,844.47</u>
Total cash	\$ <u>53,411.29</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, 2016

Functions	Cash Balance July, 1 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 58,518.98	\$ 121,009.87	\$ 124,427.88	\$ 323.96	\$ 55,424.93
Instructional	3,670.53	22,346.43	22,907.35	2,455.76	5,565.37
Fundraisers	61,742.78	384,357.62	317,855.19	(8,623.23)	119,621.98
School Operating	4,937.77	10,199.97	7,558.95	(1,245.85)	6,332.94
Clearing	7,916.87	70,540.00	85,546.23	7,089.36	-
Faculty	1,847.37	980.76	1,746.76	-	1,081.37
School Total	\$ 138,634.30	\$ 609,434.65	\$ 560,042.36	\$ -	\$ 188,026.59 *

* Represented by cash on demand with:

Carter Bank & Trust	
--Checking	\$ 39,529.30
--Money Market	148,497.29
	188,026.59
Total Cash	\$ 188,026.59

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 4,695.20	\$ 99.17	\$ 172.66	\$ (1,043.00)	\$ 3,578.71
Instructional	3,920.31	28,951.20	29,289.42	3,441.03	7,023.12
Fundraisers	14,465.51	18,014.28	8,661.86	(23,817.93)	-
School Operating	14,268.90	4,532.95	10,357.42	(4,338.26)	4,106.17
Clearing	206.50	8,066.18	34,598.04	26,325.36	-
Faculty	1,449.23	2,065.12	1,882.90	(567.20)	1,064.25
School Total	\$ <u>39,005.65</u>	\$ <u>61,728.90</u>	\$ <u>84,962.30</u>	\$ <u>-</u>	\$ <u>15,772.25</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 15,772.25

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 107,601.77	\$ 32,483.17	\$ 45,356.54	\$ 4,808.67	\$ 99,537.07
Fundraisers	286.63	46,500.79	19,199.01	(26,026.67)	1,561.74
School Operating	1,078.15	2,039.80	693.86	21,150.00	23,574.09
Clearing	-	2,727.42	2,795.42	68.00	-
Faculty	1,358.83	414.86	759.48	-	1,014.21
School Total	\$ <u>110,325.38</u>	\$ <u>84,166.04</u>	\$ <u>68,804.31</u>	\$ <u>-</u>	\$ <u>125,687.11</u> *

* Represented by cash on demand with:

TFB The Fauquier Bank
--Checking

\$ 125,687.11

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, 2016

Functions	Cash Balance July, 1 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 5,920.98	\$ 13,811.57	\$ 15,247.75	\$ 2,816.69	\$ 7,301.49
Instructional	25,802.08	80,032.14	103,747.62	34,142.29	36,228.89
Fundraisers	44,349.76	117,770.42	95,508.02	(34,958.98)	31,653.18
School Operating	7,677.56	1,106.60	7,036.31	2,314.53	4,062.38
Clearing	1,736.00	33,040.02	30,461.49	(4,314.53)	-
Faculty	648.28	1,196.25	923.29	-	921.24
School Total	\$ 86,134.66	\$ 246,957.00	\$ 252,924.48	\$ -	\$ 80,167.18 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>80,167.18</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ -	\$ 200.00	\$ 150.31	\$ -	\$ 49.69
Instructional	16,026.47	35,113.80	40,405.02	9,103.00	19,838.25
Fundraisers	1,235.82	17,626.95	10,386.75	(7,240.20)	1,235.82
School Operating	2,930.37	27,015.08	6,335.13	(2,134.73)	21,475.59
Clearing	15.99	2,330.75	2,418.67	71.93	-
Faculty	2,033.40	1,767.29	1,337.11	200.00	2,663.58
School Total	\$ <u>22,242.05</u>	\$ <u>84,053.87</u>	\$ <u>61,032.99</u>	\$ <u>-</u>	\$ <u>45,262.93</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>45,262.93</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 3.40	\$ 20.00	\$ 20.00	\$ -	\$ 3.40
Instructional	18,544.27	16,985.49	17,744.15	4,239.22	22,024.83
Fundraisers	1,479.99	21,737.78	13,255.37	(8,247.02)	1,715.38
School Operating	22,533.52	14,429.90	19,205.33	3,807.80	21,565.89
Clearing	(153.59)	5,434.69	5,434.69	-	(153.59)
Faculty	587.02	1,613.62	2,246.59	200.00	154.05
School Total	<u>\$ 42,994.61</u>	<u>\$ 60,221.48</u>	<u>\$ 57,906.13</u>	<u>\$ -</u>	<u>\$ 45,309.96 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 45,309.96</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 1,397.21	\$ -	\$ 325.64	\$ (62.08)	\$ 1,009.49
Instructional	9,036.36	7,679.64	4,038.79	(2,576.42)	10,100.79
Fundraisers	12,493.32	14,770.34	12,549.01	(2,262.80)	12,451.85
School Operating	1,675.48	323.66	250.00	(148.94)	1,600.20
Clearing	-	3,062.51	8,854.70	5,792.19	-
Faculty	43.47	1,239.16	184.53	(741.95)	356.15
School Total	\$ 24,645.84	\$ 27,075.31	\$ 26,202.67	\$ -	\$ 25,518.48 *

* Represented by cash on demand with:

Capital One Bank	
--Checking	\$ <u>25,518.48</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 4,734.19	\$ 8,865.45	\$ 9,286.36	\$ 4,708.79	\$ 9,022.07
Fundraisers	7,382.32	12,928.73	10,460.44	(6,490.43)	3,360.18
School Operating	683.35	7,723.90	4,869.48	56.59	3,594.36
Clearing	-	2,032.62	5,277.47	3,244.85	-
Faculty	1,504.18	3,088.55	2,104.64	(1,519.80)	968.29
School Total	\$ <u>14,304.04</u>	\$ <u>34,639.25</u>	\$ <u>31,998.39</u>	\$ <u>-</u>	\$ <u>16,944.90</u> *

* Represented by cash on demand with:

Bank of America	
--Checking	\$ <u>16,944.90</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 5,044.40	\$ 8,441.00	\$ 5,925.97	\$ (2,745.00)	\$ 4,814.43
Fundraisers	2,106.84	10,666.58	7,500.31	-	5,273.11
School Operating	744.62	2,035.71	575.57	574.63	2,779.39
Clearing	-	2,733.09	4,903.46	2,170.37	-
Faculty	893.47	1,166.17	887.92	-	1,171.72
School Total	\$ 8,789.33	\$ 25,042.55	\$ 19,793.23	\$ -	\$ 14,038.65 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>14,038.65</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ENTERPRISE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 4,403.80	\$ 17,645.44	\$ 15,301.27	\$ (4,707.46)	\$ 2,040.51
Fundraisers	2,233.75	6,126.81	4,091.92	(307.14)	3,961.50
School Operating	3,575.49	8,353.80	6,221.86	(2,888.21)	2,819.22
Clearing	(95.07)	7,706.66	15,479.40	7,867.81	-
Faculty	3,994.81	2,111.06	1,917.44	35.00	4,223.43
School Total	<u>\$ 14,112.78</u>	<u>\$ 41,943.77</u>	<u>\$ 43,011.89</u>	<u>\$ -</u>	<u>\$ 13,044.66</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 13,044.66

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 2,229.39	\$ 16,678.00	\$ 17,312.08	\$ 3,620.92	\$ 5,216.23
Fundraisers	2,586.36	10,653.06	7,645.30	(3,446.99)	2,147.13
School Operating	1,218.26	2,131.93	1,437.40	(323.93)	1,588.86
Clearing	-	1,471.46	1,421.46	(50.00)	-
Faculty	509.82	745.70	1,247.26	200.00	208.26
School Total	\$ <u>6,543.83</u>	\$ <u>\$31,680.15</u>	\$ <u>\$29,063.50</u>	\$ <u>-</u>	\$ <u>9,160.48</u> *

* Represented by cash on demand with:

BB&T Bank	
--Business Checking	\$ <u>9,160.48</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 348.58	\$ 802.47	\$ 331.57	\$ -	\$ 819.48
Instructional	4,364.29	3,607.00	5,118.32	5,260.89	8,113.86
Fundraisers	13,422.87	16,219.60	10,377.41	(18,785.66)	479.40
School Operating	6,470.28	2,323.30	2,460.08	14,635.38	20,968.88
Clearing	-	13,371.53	12,060.92	(1,310.61)	-
Faculty	4,323.74	1,041.53	2,562.34	200.00	3,002.93
School Total	\$ <u>28,929.76</u>	\$ <u>37,365.43</u>	\$ <u>32,910.64</u>	\$ <u>-</u>	\$ <u>33,384.55</u> *

* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>33,384.55</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 53,012.94	\$ 96,768.77	\$ 77,640.55	\$ (23,280.11)	\$ 48,861.05
Instructional	24,899.36	51,438.97	31,991.82	(13,935.59)	30,410.92
Fundraisers	132,067.90	273,730.66	279,464.83	(17,555.35)	108,778.38
School Operating	51,081.18	22,989.14	13,388.29	14,326.91	75,008.94
Clearing	(1,882.73)	194,467.41	236,759.37	43,648.51	(526.18)
Faculty	11,070.33	2,118.90	1,764.62	(3,204.37)	8,220.24
School Total	<u>\$ 270,248.98</u>	<u>\$ 641,513.85</u>	<u>\$ 641,009.48</u>	<u>\$ -</u>	<u>\$ 270,753.35 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 121,139.11
--Money Market	149,614.24
Total cash	<u>\$ 270,753.35</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 16,249.30	\$ 91,457.34	\$ 68,434.76	\$ (22,632.57)	\$ 16,639.31
Instructional	48,022.08	61,551.09	24,770.65	(21,435.22)	63,367.30
Fundraisers	48,261.07	166,481.94	140,679.26	10,485.75	84,549.50
School Operating	424,479.77	1,673.56	7,255.76	53,398.39	472,295.96
Clearing	0.53	302,199.94	282,384.12	(19,816.35)	-
Faculty	152.38	386.00	376.00	-	162.38
School Total	\$ 537,165.13	\$ 623,749.87	\$ 523,900.55	\$ -	\$ 637,014.45 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 186,234.93
--Savings	<u>450,779.52</u>
Total cash	<u>\$ 637,014.45</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 19,406.93	\$ 33,673.03	\$ 27,895.33	\$ (895.06)	\$ 24,289.57
Instructional	72,670.61	76,737.37	124,782.13	37,107.15	61,733.00
Fundraisers	51,446.88	100,063.56	74,181.32	(36,892.09)	40,437.03
School Operating	5,372.38	6,919.19	6,077.55	569.00	6,783.02
Clearing	(196.00)	28,828.92	28,157.56	111.00	586.36
Faculty	1,081.55	1,555.34	1,660.44	-	976.45
School Total	\$ 149,782.35	\$ 247,777.41	\$ 262,754.33	\$ -	\$ 134,805.43 *

* Represented by cash on demand with:

TD Bank	
--Checking	\$ 34,612.72
--Savings	100,192.71
Total cash	\$ 134,805.43

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 67,340.42	\$ 165,293.53	\$ 142,992.61	\$ 38.75	\$ 89,680.09
Instructional	29,798.65	126,174.47	89,681.42	(39,359.44)	26,932.26
Fundraisers	94,076.03	174,435.53	208,378.33	45,565.53	105,698.76
School Operating	27,619.81	52,794.48	46,302.02	32,117.52	66,229.79
Clearing	(602.40)	162,127.41	123,815.05	(38,362.36)	(652.40)
Faculty	933.48	2,347.40	2,900.50	-	380.38
School Total	\$ 219,165.99	\$ 683,172.82	\$ 614,069.93	\$ -	\$ 288,268.88 *

* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 181,376.94
Cardinal Bank	
--Money Market Savings	<u>106,891.94</u>
Total cash	<u>\$ 288,268.88</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 343.67	\$ 9,598.44	\$ 3,313.21	\$ (1,663.82)	\$ 4,965.08
Instructional	19,526.65	53,149.65	39,109.52	(1,612.34)	31,954.44
Fundraisers	4,186.82	21,471.67	9,281.49	(14,635.30)	1,741.70
School Operating	186.38	8,367.03	408.60	(5,827.24)	2,317.57
Clearing	(259.50)	57,429.79	80,908.99	23,738.70	-
Faculty	1,952.53	1,404.77	1,572.00	-	1,785.30
School Total	<u>\$ 25,936.55</u>	<u>\$ 151,421.35</u>	<u>\$ 134,593.81</u>	<u>\$ -</u>	<u>\$ 42,764.09</u> *

* Represented by cash on demand with:

BB&T Bank

--Business Checking

\$ 42,764.09

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GOVERNOR SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July, 1 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Fundraising	\$ 60.08	\$ -	\$ -	\$ -	\$ 60.08
Clearing	108.60	-	-	(108.60)	-
Faculty	-	600.35	257.00	108.60	451.95
School Total	<u>\$ 168.68</u>	<u>\$ 600.35</u>	<u>\$ 257.00</u>	<u>\$ -</u>	<u>\$ 512.03 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 512.03</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 8,226.02	\$ 16,063.17	\$ 16,723.84	\$ 3,569.53	\$ 11,134.88
Instructional	10,930.81	81,860.93	67,075.26	(7,000.39)	18,716.09
Fundraisers	21,451.97	73,741.06	48,931.50	(7,815.23)	38,446.30
School Operating	3,476.03	1,897.27	2,276.86	(1,260.05)	1,836.39
Clearing	-	8,858.73	21,418.48	12,559.75	-
Faculty	1,918.64	3,557.50	2,172.18	(53.61)	3,250.35
School Total	\$ <u>46,003.47</u>	\$ <u>185,978.66</u>	\$ <u>158,598.12</u>	\$ <u>-</u>	\$ <u>73,384.01</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 73,384.01

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 3,244.77	\$ 3,671.12	\$ 4,614.39	\$ -	\$ 2,301.50
Instructional	10,422.58	25,508.75	36,390.36	18,393.38	17,934.35
Fundraisers	25,482.61	18,468.39	20,527.45	(18,669.93)	4,753.62
School Operating	17,812.93	16,187.70	15,780.95	2,879.04	21,098.72
Clearing	(185.84)	21,131.05	18,396.06	(2,802.49)	(253.34)
Faculty	1,530.07	2,050.88	2,018.31	200.00	1,762.64
School Total	\$ 58,307.12	\$ 87,017.89	\$ 97,727.52	\$ -	\$ 47,597.49 *

* Represented by cash on demand with:

Suntrust Bank	
--Checking	\$ <u>47,597.49</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HAMPTON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 4,021.53	\$ 7,439.77	\$ 7,062.37	\$ 4,150.45	\$ 8,549.38
Instructional	7,676.77	42,728.40	50,026.29	23,571.23	23,950.11
Fundraisers	24,811.00	60,566.49	40,501.05	(41,462.32)	3,414.12
School Operating	57,027.93	6,334.61	9,548.77	(1,404.06)	52,409.71
Clearing	(45.36)	29,231.86	44,537.60	14,913.77	(437.33)
Faculty	30.66	1,199.94	727.77	230.93	733.76
School Total	<u>\$ 93,522.53</u>	<u>\$ 147,501.07</u>	<u>\$ 152,403.85</u>	<u>\$ -</u>	<u>\$ 88,619.75</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 28,686.70
--Money Market	<u>59,933.05</u>
Total cash	<u>\$ 88,619.75</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 1,600.58	\$ 26,308.95	\$ 28,008.67	\$ 3,797.65	\$ 3,698.51
Fundraisers	1,870.79	32,965.47	20,218.84	(8,816.71)	5,800.71
School Operating	2,700.00	13,003.70	2,210.94	4,764.06	18,256.82
Clearing	-	3,168.58	3,223.58	55.00	-
Faculty	287.35	953.01	381.30	200.00	1,059.06
School Total	\$ 6,458.72	\$ 76,399.71	\$ 54,043.33	\$ -	\$ 28,815.10 *

* Represented by cash on demand with:

TFB The Fauquier Bank
--Checking

\$ 28,815.10

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 6,160.91	\$ 28,113.59	\$ 32,046.06	\$ 5,986.98	\$ 8,215.42
Fundraisers	7,327.99	32,642.45	19,290.89	(8,409.02)	12,270.53
School Operating	9,941.77	874.55	652.14	2,374.79	12,538.97
Clearing	-	4,232.26	4,279.51	47.25	-
Faculty	801.91	909.01	978.01	-	732.91
School Total	\$ 24,232.58	\$ 66,771.86	\$ 57,246.61	\$ -	\$ 33,757.83 *

* Represented by cash on demand with:

PNC Bank	
--Checking	\$ <u>33,757.83</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 69,393.77	\$ 78,670.29	\$ 84,654.69	\$ (14,028.78)	\$ 49,380.59
Instructional	168,860.32	166,834.56	164,365.23	(5,813.05)	165,516.60
Fundraisers	516,584.90	385,486.58	294,862.35	(84,949.95)	522,259.18
School Operating	159,509.26	15,674.75	125,260.00	75,162.96	125,086.97
Clearing	(440.00)	218,889.56	248,089.04	29,314.48	(325.00)
Faculty	4,761.37	7,031.33	6,992.83	314.34	5,114.21
School Total	\$ 918,669.62	\$ 872,587.07	\$ 924,224.14	\$ -	\$ 867,032.55 *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 100,370.95
--Money Market	766,661.60
	\$ 867,032.55
Total cash	\$ 867,032.55

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 13,590.49	\$ 3,924.21	\$ 2,605.95	\$ 982.99	\$ 15,891.74
Fundraisers	2,219.83	11,316.65	13,207.13	-	329.35
School Operating	17,688.75	2,681.43	3,665.80	(1,002.99)	15,701.39
Clearing	-	151.55	171.55	20.00	-
Faculty	110.73	-	-	-	110.73
Other	1,359.31	399.69	454.50	-	1,304.50
School Total	\$ <u>34,969.11</u>	\$ <u>18,473.53</u>	\$ <u>20,104.93</u>	\$ <u>-</u>	\$ <u>33,337.71</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 33,337.71

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 32,021.26	\$ 47,548.90	\$ 49,247.71	\$ (6,635.41)	\$ 23,687.04
Instructional	66,899.78	54,314.22	49,110.85	(13,615.76)	58,487.39
Fundraisers	134,603.45	247,733.24	203,145.53	(17,818.61)	161,372.55
School Operating	75,665.12	11,288.83	29,056.79	16,131.52	74,028.68
Clearing	-	132,717.21	154,996.04	21,978.83	(300.00)
Faculty	2,862.62	2,708.04	1,917.05	(40.57)	3,613.04
School Total	\$ <u>312,052.23</u>	\$ <u>496,310.44</u>	\$ <u>487,473.97</u>	\$ <u>-</u>	\$ <u>320,888.70</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 49,798.74
--Savings	262,696.60
Suntrust Bank	
--Lynch Certificate of Deposit	<u>8,393.36</u>
Total cash	\$ <u>320,888.70</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 411.47	\$ 12,885.86	\$ 13,124.57	\$ 6,957.62	\$ 7,130.38
Fundraisers	8,882.01	14,389.52	15,175.94	(6,233.94)	1,861.65
School Operating	1,395.22	2,622.93	1,840.58	(762.79)	1,414.78
Clearing	-	350.24	179.35	(160.89)	10.00
Faculty	18.66	1,195.00	1,194.06	200.00	219.60
School Total	\$ 10,707.36	\$ 31,443.55	\$ 31,514.50	\$ -	\$ 10,636.41 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,636.41</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ -	\$ 452.00	\$ 347.91	\$ -	\$ 104.09
Instructional	2,425.08	3,120.10	2,837.06	1,813.34	4,521.46
Fundraisers	1,514.51	6,070.09	5,984.64	(1,107.31)	492.65
School Operating	672.30	1,230.00	780.59	(1,091.37)	30.34
Clearing	-	893.87	893.87	-	-
Faculty	230.15	1,259.69	1,559.47	385.34	315.71
School Total	<u>\$ 4,842.04</u>	<u>\$ 13,025.75</u>	<u>\$ 12,403.54</u>	<u>\$ -</u>	<u>\$ 5,464.25 *</u>

* Represented by cash on demand with:

Wells Fargo Bank	
--Checking-General	<u>\$ 5,464.25</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 126.48	\$ 363.00	\$ 395.54	\$ 18.00	\$ 111.94
Instructional	1,026.41	14,547.25	14,126.16	(1,280.35)	167.15
Fundraisers	4,677.19	3,933.23	3,176.66	(2,654.81)	2,778.95
School Operating	1,018.15	8,885.77	5,660.04	3,616.16	7,860.04
Clearing	-	3,938.27	3,865.32	-	72.95
Faculty	974.77	1,111.05	2,191.13	301.00	195.69
School Total	<u>\$ 7,823.00</u>	<u>\$ 32,778.57</u>	<u>\$ 29,414.85</u>	<u>\$ -</u>	<u>\$ 11,186.72 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 11,186.72

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	53,274.71	12,952.00	16,645.38	59.50	49,640.83
Fundraisers	67,968.76	27,371.11	17,426.05	38.97	77,952.79
School Operating	1,626.04	3,670.80	2,233.87	(38.97)	3,024.00
Clearing	(526.80)	2,063.86	3,569.01	(59.50)	(2,091.45)
Faculty	1,550.05	141.00	157.50	-	1,533.55
School Total	\$ 123,902.59	\$ 46,198.77	\$ 40,031.81	\$ -	\$ 130,069.55 *

* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ 4,931.92
--Money Market	<u>125,137.63</u>
Total cash	<u>\$ 130,069.55</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 7,604.73	\$ 8,680.07	\$ 7,151.67	\$ (2,933.22)	\$ 6,199.91
Instructional	25,441.26	60,232.69	69,951.28	8,975.68	24,698.35
Fundraisers	56,613.59	125,630.65	98,677.50	(34,872.88)	48,693.86
Operating	112,096.21	5,805.52	40,571.41	15,021.47	92,351.79
Clearing	49.32	11,510.56	24,965.73	14,031.35	625.50
Faculty	2,784.20	991.69	372.34	(222.40)	3,181.15
School Total	<u>\$ 204,589.31</u>	<u>\$ 212,851.18</u>	<u>\$ 241,689.93</u>	<u>\$ -</u>	<u>\$ 175,750.56 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 63,237.01
--Money Market	112,513.55
	<u>175,750.56</u>
Total cash	<u>\$ 175,750.56</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 2,297.44	\$ 12,911.23	\$ 17,118.02	\$ 4,687.10	\$ 2,777.75
Fundraisers	7,231.16	23,338.09	16,826.66	(3,474.98)	10,267.61
School Operating	5,319.73	17,565.75	16,235.15	649.08	7,299.41
Clearing	58.99	17,497.39	15,676.69	(1,861.20)	18.49
Faculty	137.55	208.00	-	-	345.55
School Total	\$ 15,044.87	\$ 71,520.46	\$ 65,856.52	\$ -	\$ 20,708.81 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,708.81</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 51.17	\$ -	\$ -	\$ -	\$ 51.17
Instructional	1,584.56	7,422.24	8,001.90	16.23	1,021.13
Fundraisers	2,873.26	21,450.57	18,766.61	(3,616.75)	1,940.47
School Operating	433.64	1,522.95	2,804.02	3,966.75	3,119.32
Clearing	191.56	2,262.74	2,076.65	(16.23)	361.42
Faculty	713.90	1,557.75	1,722.79	(350.00)	198.86
School Total	\$ 5,848.09	\$ 34,216.25	\$ 33,371.97	\$ -	\$ 6,692.37 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>6,692.37</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 2,750.67	\$ 2,187.64	\$ 596.00	\$ (816.90)	\$ 3,525.41
Instructional	16,320.07	55,217.02	46,084.18	(8,954.10)	16,498.81
Fundraisers	6,388.08	26,527.08	20,419.51	(8,266.13)	4,229.52
School Operating	26,439.10	6,025.00	5,928.13	3,922.32	30,458.29
Clearing	-	22,515.75	37,720.71	15,204.96	-
Faculty	1,476.66	184.00	249.18	(1,090.15)	321.33
School Total	<u>\$ 53,374.58</u>	<u>\$ 112,656.49</u>	<u>\$ 110,997.71</u>	<u>\$ -</u>	<u>\$ 55,033.36 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 55,033.36

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ -	\$ 1,222.69	\$ 1,317.60	\$ 94.91	\$ -
Instructional	11,339.62	21,565.25	25,992.18	1,818.51	8,731.20
Fundraisers	16,785.11	32,825.35	28,855.22	(15,432.43)	5,322.81
School Operating	51.35	38,207.74	2,957.74	(30,716.04)	4,585.31
Clearing	(10.90)	12,073.80	56,360.19	44,297.29	-
Faculty	115.98	4,200.03	4,092.15	(62.24)	161.62
School Total	<u>\$ 28,281.16</u>	<u>\$ 110,094.86</u>	<u>\$ 119,575.08</u>	<u>\$ -</u>	<u>\$ 18,800.94 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 18,800.94</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 1,169.16	\$ 4,719.45	\$ 6,922.44	\$ 3,145.39	\$ 2,111.56
Instructional	33,469.54	105,251.65	120,016.15	7,624.00	26,329.04
Fundraisers	87,758.56	70,910.80	67,065.58	(18,642.94)	72,960.84
School Operating	7,410.98	1,287.06	4,489.36	2,740.01	6,948.69
Clearing	3,246.13	51,226.48	57,815.64	5,127.03	1,784.00
Faculty	2,097.46	2,240.97	1,983.09	6.51	2,361.85
School Total	<u>\$ 135,151.83</u>	<u>\$ 235,636.41</u>	<u>\$ 258,292.26</u>	<u>\$ -</u>	<u>\$ 112,495.98 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 112,495.98</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARUMSCO HILLS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 4,207.30	\$ 7,886.50	\$ 11,630.85	\$ 2,345.37	\$ 2,808.32
Fundraisers	13,939.24	19,691.79	14,664.43	(4,860.37)	14,106.23
School Operating	9,921.08	1,288.80	1,661.41	2,500.00	12,048.47
Clearing	-	2,419.62	2,434.62	15.00	-
Faculty	1,355.16	110.68	707.37	-	758.47
School Total	\$ 29,422.78	\$ 31,397.39	\$ 31,098.68	\$ -	\$ 29,721.49 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>29,721.49</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 3,402.21	\$ 9,335.20	\$ 8,584.39	\$ -	\$ 4,153.02
Fundraisers	6,310.68	13,543.67	8,031.41	(2,432.35)	9,390.59
School Operating	1,256.44	2,984.50	3,125.71	2,757.35	3,872.58
Clearing	1.13	10,330.79	10,006.88	(325.00)	0.04
Faculty	121.34	420.00	531.99	-	9.35
School Total	<u>\$ 11,091.80</u>	<u>\$ 36,614.16</u>	<u>\$ 30,280.38</u>	<u>\$ -</u>	<u>\$ 17,425.58</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 17,425.58

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 26.20	\$ -	\$ -	\$ -	\$ 26.20
Instructional	2,607.72	12,833.00	14,088.99	980.00	2,331.73
Fundraisers	7,448.68	11,355.63	13,670.23	29.08	5,163.16
School Operating	5,123.88	-	2,898.07	759.50	2,985.31
Clearing	1.70	7,408.55	5,639.97	(1,768.58)	1.70
Faculty	56.62	-	-	-	56.62
School Total	\$ 15,264.80	\$ 31,597.18	\$ 36,297.26	\$ -	\$ 10,564.72 *

* Represented by cash on demand with:

BB&T
--Checking \$ 10,564.72

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 3,682.81	\$ 5,914.18	\$ 4,662.19	\$ -	\$ 4,934.80
Instructional	328.02	22,301.09	28,771.87	7,257.09	1,114.33
Fundraisers	13,895.53	24,192.18	19,439.83	(7,951.70)	10,696.18
School Operating	866.07	-	2,336.48	1,470.41	-
Clearing	-	2,394.06	2,510.98	116.92	-
Faculty	49.61	1,517.00	443.96	(892.72)	229.93
School Total	\$ 18,822.04	\$ 56,318.51	\$ 58,165.31	\$ -	\$ 16,975.24 *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 16,975.24

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 5,198.26	\$ 19,283.50	\$ 24,465.26	\$ 17,701.31	\$ 17,717.81
Fundraisers	9,472.74	18,943.41	10,464.84	(17,951.31)	-
School Operating	908.33	1,153.00	1,709.00	(250.00)	102.33
Clearing	-	20,314.72	20,614.72	300.00	-
Faculty	1,036.41	1,951.85	1,649.35	200.00	1,538.91
School Total	\$ <u>16,615.74</u>	\$ <u>61,646.48</u>	\$ <u>58,903.17</u>	\$ <u>-</u>	\$ <u>19,359.05</u> *

* Represented by cash on demand with:

TFB The Fauquier Bank
--Checking

\$ 19,359.05

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 12,284.41	\$ 13,887.86	\$ 15,481.13	\$ 2,656.41	\$ 13,347.55
Fundraisers	37.81	20,136.86	17,103.45	(3,033.41)	37.81
School Operating	167.84	-	48.20	377.00	496.64
Clearing	-	814.17	814.17	-	-
Faculty	684.77	4,870.89	3,778.32	-	1,777.34
School Total	<u>\$ 13,174.83</u>	<u>\$ 39,709.78</u>	<u>\$ 37,225.27</u>	<u>\$ -</u>	<u>\$ 15,659.34 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 15,659.34</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 1,944.41	\$ 7,924.75	\$ 10,962.90	\$ 17,507.23	\$ 16,413.49
Fundraisers	19,217.70	26,238.75	25,570.58	(18,007.23)	1,878.64
School Operating	10,320.33	3,834.52	6,145.64	1,853.75	9,862.96
Clearing	-	4,743.40	3,189.65	(1,553.75)	-
Faculty	2,052.88	194.00	958.68	200.00	1,488.20
School Total	<u>\$ 33,535.32</u>	<u>\$ 42,935.42</u>	<u>\$ 46,827.45</u>	<u>\$ -</u>	<u>\$ 29,643.29</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 29,643.29</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ -	\$ 4,980.00	\$ 4,980.00	\$ -	\$ -
Instructional	900.00	-	-	-	900.00
Fundraisers	1,369.51	-	-	-	1,369.51
School Operating	11,983.21	-	1,400.00	-	10,583.21
School Total	<u>\$ 14,252.72</u>	<u>\$ 4,980.00</u>	<u>\$ 6,380.00</u>	<u>\$ -</u>	<u>\$ 12,852.72 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>12,852.72</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEW DOMINION ALTERNATIVE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Fundraisers	\$ 2,603.62	\$ 128.00	\$ -	\$ -	\$ 2,731.62
School Operating	992.75	122.50	-	-	1,115.25
Faculty	3,015.29	980.90	-	-	3,996.19
School Total	\$ 6,611.66	\$ 1,231.40	\$ -	\$ -	\$ 7,843.06 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>7,843.06</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 263.94	\$ 2,836.29	\$ 1,622.99	\$ -	\$ 1,477.24
Instructional	1,163.16	36,445.97	37,045.16	6,175.48	6,739.45
Fundraisers	8,530.01	38,074.82	29,159.35	(8,649.91)	8,795.57
School Operating	3,156.42	2,726.03	1,612.62	2,865.61	7,135.44
Clearing	(4.82)	17,106.81	17,305.54	203.55	-
Faculty	354.45	824.63	370.60	(594.73)	213.75
School Total	<u>\$ 13,463.16</u>	<u>\$ 98,014.55</u>	<u>\$ 87,116.26</u>	<u>\$ -</u>	<u>\$ 24,361.45 *</u>

* Represented by cash on demand with:

Carter Bank & Trust	
--Checking-General	<u>\$ 24,361.45</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 745.56	\$ 4,651.25	\$ 4,149.66	\$ 982.15	\$ 2,229.30
Fundraisers	6,146.77	22,227.07	20,933.34	(3,481.92)	3,958.58
School Operating	(9.00)	3,588.33	7,044.48	2,499.77	(965.38)
Clearing	-	2,714.64	2,648.37	-	66.27
Faculty	-	148.76	-	-	148.76
School Total	<u>\$ 6,883.33</u>	<u>\$ 33,330.05</u>	<u>\$ 34,775.85</u>	<u>\$ -</u>	<u>\$ 5,437.53 *</u>

* Represented by cash on deposit with:

BB&T Bank	
---Checking	<u>\$ 5,437.53</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 794.39	\$ 2,532.00	\$ 1,556.53	\$ (325.00)	\$ 1,444.86
Instructional	26,124.55	1,920.05	26,640.79	20,181.85	21,585.66
Fundraisers	2,331.63	24,823.18	16,043.25	(8,323.83)	2,787.73
School Operating	852.80	11,591.69	487.06	(11,621.77)	335.66
Clearing	53.78	460.30	531.06	61.98	45.00
Faculty	1,199.22	2,170.25	1,938.30	26.77	1,457.94
School Total	\$ <u>31,356.37</u>	\$ <u>43,497.47</u>	\$ <u>47,196.99</u>	\$ <u>-</u>	\$ <u>27,656.85</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 27,656.85

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 72,117.40	\$ 112,938.53	\$ 90,129.48	\$ (23,589.36)	\$ 71,337.09
Instructional	101,729.58	85,961.74	80,274.92	(8,088.33)	99,328.07
Fundraisers	215,412.76	313,110.91	348,821.36	(65,136.34)	114,565.97
School Operating	54,403.93	11,319.02	25,762.32	12,428.80	52,389.43
Clearing	(418.00)	126,174.38	210,141.61	84,385.23	-
Faculty	3,467.92	701.29	902.82	-	3,266.39
School Total	\$ 446,713.59	\$ 650,205.87	\$ 756,032.51	\$ -	\$ 340,886.95 *

* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 38,161.59
--Certificates of Deposit	2,725.36
TD Bank	
--Checking	300,000.00
Total cash	\$ 340,886.95

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 2,536.01	\$ 18,956.04	\$ 22,706.52	\$ 2,001.67	\$ 787.20
Fundraisers	10,589.64	12,140.04	13,047.20	(2,100.00)	7,582.48
School Operating	24.89	-	102.50	125.62	48.01
Clearing	-	3,198.52	3,171.23	(27.29)	-
Faculty	1,495.40	1,333.39	1,164.90	-	1,663.89
School Total	\$ <u>14,645.94</u>	\$ <u>35,627.99</u>	\$ <u>40,192.35</u>	\$ <u>-</u>	\$ <u>10,081.58</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,081.58</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 11,055.29	\$ 9,002.86	\$ 12,486.81	\$ 591.35	\$ 8,162.69
Instructional	11,726.01	65,502.94	64,677.85	1,192.92	13,744.02
Fundraisers	47,334.72	40,012.87	45,697.19	(2,344.05)	39,306.35
Operating	5,410.64	3,315.01	7,511.59	3,454.90	4,668.96
Clearing	3,622.98	22,964.76	23,777.62	(2,895.12)	(85.00)
Faculty	749.03	1,412.29	1,668.47	-	492.85
School Total	\$ <u>79,898.67</u>	\$ <u>142,210.73</u>	\$ <u>155,819.53</u>	\$ <u>-</u>	\$ <u>66,289.87</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 66,289.87

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PATRIOT HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July, 1 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 65,971.79	\$ 132,584.47	\$ 78,294.49	\$ (50,044.36)	\$ 70,217.41
Instructional	50,352.80	239,743.20	160,844.12	(55,146.78)	74,105.10
Fundraisers	42,418.97	252,941.73	165,572.98	(46,304.32)	83,483.40
School Operating	46,572.70	8,117.42	27,392.93	22,022.52	49,319.71
Clearing	(2,149.50)	153,818.94	279,697.40	129,229.50	1,201.54
Faculty	899.94	495.00	81.90	243.44	1,556.48
School Total	\$ <u>204,066.70</u>	\$ <u>787,700.76</u>	\$ <u>711,883.82</u>	\$ <u>-</u>	\$ <u>279,883.64</u> *

* Represented by cash on demand with:

Capital One
--Checking

\$ 279,883.64

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 407.06	\$ 282.00	\$ 15.00	\$ 197.41	\$ 871.47
Instructional	33,738.34	23,253.00	36,177.49	4,184.00	24,997.85
Fundraisers	20,190.51	22,590.09	14,755.38	(4,390.41)	23,634.81
School Operating	2,846.15	432.00	555.90	24.97	2,747.22
Clearing	-	2,471.97	2,450.00	(15.97)	6.00
Faculty	3,622.51	1,004.85	922.33	-	3,705.03
School Total	<u>\$ 60,804.57</u>	<u>\$ 50,033.91</u>	<u>\$ 54,876.10</u>	<u>\$ -</u>	<u>\$ 55,962.38</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 55,962.38</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 7,484.23	\$ 14,251.00	\$ 25,457.00	\$ 4,918.88	\$ 1,197.11
Fundraisers	-	27,511.05	20,773.63	(6,238.54)	498.88
School Operating	7,292.27	7,991.45	12,170.04	1,300.66	4,414.34
Clearing	377.21	8,299.83	8,829.64	19.00	(133.60)
Faculty	2,751.50	2,937.00	2,551.10	-	3,137.40
School Total	\$ 17,905.21	\$ 60,990.33	\$ 69,781.41	\$ -	\$ 9,114.13 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>9,114.13</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 6,860.56	\$ 9,819.32	\$ 7,137.38	\$ -	\$ 9,542.50
Instructional	6,369.26	48,829.70	49,962.70	1,397.80	6,634.06
Fundraisers	16,325.52	36,457.67	27,349.09	(5,675.62)	19,758.48
School Operating	635.36	11,620.82	16,058.01	4,393.25	591.42
Clearing	(127.95)	5,286.25	5,280.25	(26.00)	(147.95)
Faculty	233.88	1,004.70	471.40	(89.43)	677.75
School Total	\$ <u>30,296.63</u>	\$ <u>113,018.46</u>	\$ <u>106,258.83</u>	\$ <u>-</u>	\$ <u>37,056.26</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 37,056.26

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 3,769.88	\$ 3,086.00	\$ 448.70	\$ (1,199.02)	\$ 5,208.16
Instructional	6,915.41	37,237.99	36,822.39	2,213.95	9,544.96
Fundraisers	67.82	13,549.18	10,955.84	(2,661.16)	-
School Operating	26,306.68	12,250.50	17,607.67	14,135.92	35,085.43
Clearing	(267.00)	27,693.66	16,355.28	(11,071.38)	-
Faculty	2,055.15	1,216.41	853.04	(1,418.31)	1,000.21
School Total	<u>\$ 38,847.94</u>	<u>\$ 95,033.74</u>	<u>\$ 83,042.92</u>	<u>\$ -</u>	<u>\$ 50,838.76</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 50,838.76</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 10,966.20	\$ 7,063.00	\$ 7,857.34	\$ 162.95	\$ 10,334.81
Instructional	49,955.66	39,564.82	46,822.70	(9,276.45)	33,421.33
Fundraisers	3,602.71	25,675.26	19,242.81	(6,511.81)	3,523.35
School Operating	405.15	8.00	15,992.29	15,734.88	155.74
Clearing	-	4,029.94	4,122.35	92.41	-
Faculty	1,380.82	240.00	106.43	(201.98)	1,312.41
School Total	\$ <u>66,310.54</u>	\$ <u>76,581.02</u>	\$ <u>94,143.92</u>	\$ <u>-</u>	\$ <u>48,747.64</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 48,747.64

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 5,758.75	\$ 14,963.09	\$ 4,663.37	\$ (13,632.22)	\$ 2,426.25
Instructional	10,419.56	31,480.87	38,008.05	3,903.87	7,796.25
Fundraisers	30,219.39	64,092.70	46,778.11	(20,162.84)	27,371.14
School Operating	4,443.87	26,636.35	2,877.17	(20,809.37)	7,393.68
Clearing	634.59	6,424.06	56,686.69	51,694.52	2,066.48
Faculty	1,763.87	2,395.61	1,623.99	(993.96)	1,541.53
School Total	\$ 53,240.03	\$ 145,992.68	\$ 150,637.38	\$ -	\$ 48,595.33 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>48,595.33</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 51,412.15	\$ 84,988.40	\$ 115,701.79	\$ 18,475.17	\$ 39,173.93
Instructional	17,839.93	75,817.87	63,263.26	(10,095.01)	20,299.53
Fundraisers	30,534.44	222,005.71	210,844.98	(1,698.52)	39,996.65
School Operating	25,954.55	33,435.51	33,956.23	6,942.12	32,375.95
Clearing	(5,962.77)	99,444.36	86,485.60	(13,623.76)	(6,627.77)
Faculty	1,550.38	2,100.00	1,668.34	-	1,982.04
School Total	<u>\$ 121,328.68</u>	<u>\$ 517,791.85</u>	<u>\$ 511,920.20</u>	<u>\$ -</u>	<u>\$ 127,200.33</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 127,200.33

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 5,581.18	\$ 5,187.55	\$ 12,534.74	\$ 14,412.73	\$ 12,646.72
Fundraisers	14,694.52	12,508.28	11,219.66	(15,311.79)	671.35
School Operating	484.41	1,767.13	2,715.40	983.06	519.20
Clearing	1,399.71	1,231.66	2,631.37	-	-
Faculty	44.74	1,375.00	1,094.90	(84.00)	240.84
School Total	\$ <u>22,204.56</u>	\$ <u>22,069.62</u>	\$ <u>30,196.07</u>	\$ <u>-</u>	\$ <u>14,078.11</u> *

* Represented by cash on demand with:

Wells Fargo Bank
--Checking

\$ 14,078.11

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 4,178.89	\$ 8,107.90	\$ 5,543.52	\$ (4,183.78)	\$ 2,559.49
Instructional	12,293.25	105,680.39	99,538.23	(552.70)	17,882.71
Fundraisers	60,000.84	123,587.46	78,905.87	(31,812.50)	72,869.93
School Operating	13,573.61	5,857.50	6,878.79	1,388.83	13,941.15
Clearing	(159.76)	45,153.07	77,022.20	35,762.20	3,733.31
Faculty	(27.03)	1,148.66	509.52	(602.05)	10.06
School Total	\$ <u>89,859.80</u>	\$ <u>289,534.98</u>	\$ <u>268,398.13</u>	\$ <u>-</u>	\$ <u>110,996.65</u> *

* Represented by cash on demand with:

Suntrust Bank
--Checking \$ 110,996.65

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July, 1 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 1,595.94	\$ 9,632.12	\$ 5,782.88	\$ 1,409.69	\$ 6,854.87
Instructional	11,705.05	43,838.49	42,512.14	2,518.00	15,549.40
Fundraisers	38,860.12	56,086.10	45,177.26	(11,849.19)	37,919.77
School Operating	7,614.52	475.00	6,248.61	6,154.10	7,995.01
Clearing	1,467.58	27,783.24	28,218.44	501.67	1,534.05
Faculty	19.84	266.42	1,467.73	1,265.73	84.26
School Total	<u>\$ 61,263.05</u>	<u>\$ 138,081.37</u>	<u>\$ 129,407.06</u>	<u>\$ -</u>	<u>\$ 69,937.36 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 69,937.36</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 470.98	\$ 5.00	\$ 20.00	\$ -	\$ 455.98
Instructional	4,334.00	23,255.60	25,129.57	767.08	3,227.11
Fundraisers	8,975.61	11,639.35	8,791.19	(2,735.68)	9,088.09
School Operating	6,989.13	2,962.35	7,159.57	1,968.60	4,760.51
Clearing	(123.36)	2,569.27	2,602.21	-	(156.30)
Faculty	55.65	2,540.76	2,035.68	-	560.73
School Total	\$ 20,702.01	\$ 42,972.33	\$ 45,738.22	\$ -	\$ 17,936.12 *

* Represented by cash on demand with:

Wells Fargo Bank
--Checking

\$ 17,936.12

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 225.77	\$ 1,645.03	\$ 722.00	\$ -	\$ 1,148.80
Instructional	22,467.60	16,001.00	21,176.91	31,931.17	49,222.86
Fundraisers	26,192.66	12,859.04	6,920.53	(32,131.17)	-
School Operating	9,171.62	779.08	1,976.94	(40.00)	7,933.76
Clearing	-	2,126.49	2,166.49	40.00	-
Faculty	1,702.29	2,764.00	2,059.19	200.00	2,607.10
School Total	\$ <u>59,759.94</u>	\$ <u>36,174.64</u>	\$ <u>35,022.06</u>	\$ <u>-</u>	\$ <u>60,912.52</u> *

* Represented by cash on demand with:

TD Bank
--Checking \$ 60,912.52

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, 2016

Functions	Cash Balance July, 1 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 20,616.08	\$ 19,930.36	\$ 21,481.05	\$ (621.31)	\$ 18,444.08
Instructional	40,281.13	57,004.46	69,574.26	15,228.84	42,940.17
Fundraisers	59,859.41	173,377.84	131,465.90	(42,083.14)	59,688.21
School Operating	7,002.27	4,898.98	3,444.87	1,195.83	9,652.21
Clearing	(2,203.13)	24,465.10	50,045.58	24,592.49	(3,191.12)
Faculty	1,234.43	4,707.45	7,629.17	1,687.29	-
School Total	<u>\$ 126,790.19</u>	<u>\$ 284,384.19</u>	<u>\$ 283,640.83</u>	<u>\$ -</u>	<u>\$ 127,533.55 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 127,533.55

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ -	\$ 323.00	\$ 323.00	\$ -	\$ -
Instructional	329.23	19,155.00	21,243.28	3,520.35	1,761.30
Fundraisers	20,647.60	26,650.83	21,063.48	(24,689.94)	1,545.01
School Operating	10,810.81	1,854.20	24,181.79	23,154.09	11,637.31
Clearing	0.05	19,468.92	17,484.47	(1,984.50)	-
Faculty	1,279.30	978.37	1,019.68	-	1,237.99
School Total	<u>\$ 33,066.99</u>	<u>\$ 68,430.32</u>	<u>\$ 85,315.70</u>	<u>\$ -</u>	<u>\$ 16,181.61 *</u>

* Represented by cash on demand with:

TD Bank	
--Checking	<u>\$ 16,181.61</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 1,844.33	\$ 4,646.91	\$ 7,217.42	\$ 3,780.93	\$ 3,054.75
Fundraisers	2,523.82	13,613.56	9,152.55	(3,911.93)	3,072.90
School Operating	380.83	3,029.72	1,485.04	(87.00)	1,838.51
Clearing	1.50	769.86	748.40	-	22.96
Faculty	2,083.44	1,961.00	3,278.29	218.00	984.15
School Total	\$ 6,833.92	\$ 24,021.05	\$ 21,881.70	\$ -	\$ 8,973.27 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>8,973.27</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 42,602.47	\$ 19,114.25	\$ 33,223.92	\$ 2,674.62	\$ 31,167.42
Fundraisers	34,917.81	25,499.55	25,574.45	(25,849.54)	8,993.37
School Operating	1,940.07	488.85	362.11	22,974.92	25,041.73
Clearing	13.59	1,447.64	1,611.11	149.88	-
Faculty	534.54	145.00	471.02	50.12	258.64
School Total	\$ <u>80,008.48</u>	\$ <u>46,695.29</u>	\$ <u>61,242.61</u>	\$ <u>-</u>	\$ <u>65,461.16</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>65,461.16</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 5,990.17	\$ 2,169.21	\$ 706.38	\$ (3,409.89)	\$ 4,043.11
Instructional	54,644.41	27,908.12	32,694.06	29,656.45	79,514.92
Fundraisers	77,209.92	50,053.60	31,395.22	(52,978.72)	42,889.58
School Operating	5,601.92	2,453.31	3,978.88	983.34	5,059.69
Clearing	-	5,233.76	31,095.53	25,596.77	(265.00)
Faculty	2,295.71	1,000.45	947.50	152.05	2,500.71
School Total	<u>\$ 145,742.13</u>	<u>\$ 88,818.45</u>	<u>\$ 100,817.57</u>	<u>\$ -</u>	<u>\$ 133,743.01 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 90,494.44
--Certificate of Deposit	<u>43,248.57</u>
Total cash	<u>\$ 133,743.01</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SUDLEY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 6,795.31	\$ 7,116.09	\$ 14,368.16	\$ 8,529.70	\$ 8,072.94
Fundraisers	7,875.31	11,738.57	249.83	(8,690.81)	10,673.24
School Operating	6,269.73	3,023.18	2,797.91	155.75	6,650.75
Clearing	(559.42)	3,507.26	3,193.12	5.36	(239.92)
Faculty	6,765.01	494.89	1,580.05	-	5,679.85
School Total	<u>\$ 27,145.94</u>	<u>\$ 25,879.99</u>	<u>\$ 22,189.07</u>	<u>\$ -</u>	<u>\$ 30,836.86</u> *

* Represented by cash on demand with:

SunTrust
--Checking \$ 30,836.86

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ -	\$ 150.00	\$ 153.00	\$ 3.00	\$ -
Instructional	4,179.76	20,624.98	26,396.11	2,773.92	1,182.55
Fundraisers	6,968.17	20,892.91	15,373.16	(12,469.92)	18.00
School Operating	15,228.18	12,931.11	12,313.18	8,362.91	24,209.02
Clearing	(28.54)	18,995.93	20,532.77	1,585.09	19.71
Faculty	2,395.53	2,068.70	3,593.77	(255.00)	615.46
School Total	\$ <u>28,743.10</u>	\$ <u>75,663.63</u>	\$ <u>78,361.99</u>	\$ <u>-</u>	\$ <u>26,044.74</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 26,044.74

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 3,808.06	\$ 1,348.00	\$ 210.00	\$ -	\$ 4,946.06
Instructional	9,527.05	15,164.32	17,441.33	5,685.64	12,935.68
Fundraisers	-	11,827.99	4,950.45	(4,222.54)	2,655.00
School Operating	35,524.46	965.23	6,868.55	(1,532.15)	28,088.99
Clearing	-	2,705.33	2,630.67	(72.50)	2.16
Faculty	1,454.17	390.04	570.00	141.55	1,415.76
School Total	<u>\$ 50,313.74</u>	<u>\$ 32,400.91</u>	<u>\$ 32,671.00</u>	<u>\$ -</u>	<u>\$ 50,043.65 *</u>

* Represented by cash on demand with:

Bank of America	
--Checking	<u>\$ 50,043.65</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 82.00	\$ -	\$ -	\$ -	\$ 82.00
Instructional	2,121.15	12,915.44	17,961.77	18,362.32	15,437.14
Fundraisers	11,636.05	16,404.04	9,405.25	(18,342.34)	292.50
School Operating	661.89	13,723.36	13,798.90	(84.47)	501.88
Clearing	(24.50)	6,160.14	6,200.13	64.49	-
Faculty	702.53	346.45	683.00	-	365.98
School Total	<u>\$ 15,179.12</u>	<u>\$ 49,549.43</u>	<u>\$ 48,049.05</u>	<u>\$ -</u>	<u>\$ 16,679.50 *</u>

* Represented by cash on demand with:

TFB The Faquier Bank
--Checking

\$ 16,679.50

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 1,347.76	\$ 75.00	\$ 265.31	\$ -	\$ 1,157.45
Instructional	3,973.37	16,974.44	17,700.32	88.91	3,336.40
Fundraisers	23,591.02	20,258.36	15,271.94	(633.91)	27,943.53
School Operating	5,484.00	369.34	1,211.15	1,188.68	5,830.87
Clearing	(81.97)	2,049.98	1,958.20	(118.78)	(108.97)
Faculty	922.68	1,084.00	618.31	(524.90)	863.47
School Total	<u>\$ 35,236.86</u>	<u>\$ 40,811.12</u>	<u>\$ 37,025.23</u>	<u>\$ -</u>	<u>\$ 39,022.75 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 39,022.75

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 1,990.18	\$ 710.00	\$ 414.09	\$ -	\$ 2,286.09
Instructional	17,836.42	17,935.50	30,115.55	4,596.78	10,253.15
Fundraisers	4.60	17,035.14	9,431.09	(7,507.27)	101.38
School Operating	9,852.14	704.53	2,109.80	2,380.49	10,827.36
Clearing	19.26	3,595.57	3,944.83	330.00	-
Faculty	122.93	506.00	828.93	200.00	-
School Total	<u>\$ 29,825.53</u>	<u>\$ 40,486.74</u>	<u>\$ 46,844.29</u>	<u>\$ -</u>	<u>\$ 23,467.98</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 23,467.98</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 1,267.84	\$ -	\$ 950.00	\$ 360.00	\$ 677.84
Fundraisers	4,395.00	8,078.09	7,628.99	(3,133.25)	1,710.85
School Operating	35.56	500.00	1,720.25	2,773.25	1,588.56
Clearing	0.72	1,017.38	1,017.38	-	0.72
Faculty	488.41	642.00	693.54	-	436.87
School Total	\$ 6,187.53	\$ 10,237.47	\$ 12,010.16	\$ -	\$ 4,414.84 *

* Represented by cash on demand with:

Wells Fargo Bank
--Checking

\$ 4,414.84

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 3.37	\$ -	\$ -	\$ 3,557.48	\$ 3,560.85
Instructional	1,180.84	20,612.44	21,428.73	12,872.95	13,237.50
Fundraisers	17,859.33	13,267.24	8,647.35	(22,479.22)	-
School Operating	3,663.63	10,000.00	11,332.90	5,785.34	8,116.07
Clearing	18.00	2,065.35	2,146.80	63.45	-
Faculty	241.02	133.00	457.00	200.00	117.02
School Total	\$ 22,966.19	\$ 46,078.03	\$ 44,012.78	\$ -	\$ 25,031.44 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>25,031.44</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 349.25	\$ 4,454.10	\$ 3,762.39	\$ -	\$ 1,040.96
Instructional	26,647.45	22,632.50	24,368.88	(242.00)	24,669.07
Fundraisers	23,316.92	37,094.26	29,382.77	88.00	31,116.41
School Operating	18,806.40	2,134.30	320.89	3,147.68	23,767.49
Clearing	-	24,672.18	21,484.50	(3,187.68)	-
Faculty	847.80	1,100.00	1,165.73	-	782.07
School Total	<u>\$ 69,967.82</u>	<u>\$ 92,087.34</u>	<u>\$ 80,485.16</u>	<u>\$ -</u>	<u>\$ 81,376.00 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 81,570.00

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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 731.66	\$ 3,440.00	\$ 3,498.67	\$ -	\$ 672.99
Instructional	2,148.63	52,937.73	68,274.65	14,625.98	1,437.69
Fundraisers	21,924.24	26,829.01	14,561.00	(15,697.35)	18,494.90
School Operating	1.89	1,942.33	1,770.16	932.16	1,106.22
Clearing	-	12,203.88	12,343.09	139.21	-
Faculty	418.91	1,193.87	1,393.66	-	219.12
School Total	<u>\$ 25,225.33</u>	<u>\$ 98,546.82</u>	<u>\$ 101,841.23</u>	<u>\$ -</u>	<u>\$ 21,930.92 *</u>

* Represented by cash on demand with:

TFB The Fauquier Bank
--Checking

\$ 21,930.92

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 185.01	\$ 18.00	\$ 54.00	\$ 3,293.33	\$ 3,442.34
Fundraisers	15,239.24	732.68	11,378.84	(4,593.08)	-
Operating	5,283.47	334.00	52.00	799.57	6,365.04
Clearing	-	207.58	577.85	370.27	-
Faculty	207.97	82.00	107.54	129.91	312.34
School Total	\$ 20,915.69	\$ 1,374.26	\$ 12,170.23	\$ -	\$ 10,119.72 *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,119.72</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 14,760.29	\$ 16,492.44	\$ 8,947.66	\$ (16,192.82)	\$ 6,112.25
Instructional	51,378.61	50,784.97	46,991.79	(3,458.16)	51,713.63
Fundraisers	40,724.40	94,045.75	60,294.96	(34,537.65)	39,937.54
School Operating	60,503.21	986.87	9,936.76	1,017.57	52,570.89
Clearing	(463.51)	36,592.75	99,541.09	62,891.03	(520.82)
Faculty	3,118.59	10,352.15	509.75	(9,719.97)	3,241.02
School Total	\$ <u>170,021.59</u>	\$ <u>209,254.93</u>	\$ <u>226,222.01</u>	\$ <u>-</u>	\$ <u>153,054.51</u> *

* Represented by cash on demand with:

BOA Bank	
--Checking	\$ 32,633.13
--Money Market	<u>120,421.38</u>
Total cash	\$ <u>153,054.51</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Clubs	\$ 97,741.55	\$ 193,313.22	\$ 162,814.71	\$ (5,541.78)	\$ 122,698.28
Instructional	50,406.49	82,378.36	72,584.96	(8,565.17)	51,634.72
Fundraisers	236,891.93	435,413.73	480,565.39	21,320.65	213,060.92
School Operating	6,254.24	7,719.66	8,322.66	31,830.29	37,481.53
Clearing	-	147,664.09	110,033.95	(39,043.99)	(1,413.85)
Faculty	6,082.56	707.06	2,709.59	-	4,080.03
School Total	\$ <u>397,376.77</u>	\$ <u>867,196.12</u>	\$ <u>837,031.26</u>	\$ <u>-</u>	\$ <u>427,541.63</u> *

* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 220,076.05
--Money Market	207,465.58
Total cash	\$ <u>427,541.63</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, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ 13,286.27	\$ 10,973.35	\$ 20,012.69	\$ 6,491.78	\$ 10,738.71
Fundraisers	12,510.96	15,863.97	8,875.41	(11,206.27)	8,293.25
School Operating	5,862.12	3,644.04	3,235.72	7,197.26	13,467.70
Clearing	-	1,593.38	1,599.34	31.00	25.04
Faculty	3,447.80	1,529.15	184.35	(2,513.77)	2,278.83
School Total	<u>\$ 35,107.15</u>	<u>\$ 33,603.89</u>	<u>\$ 33,907.51</u>	<u>\$ -</u>	<u>\$ 34,803.53 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 34,803.53</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CHRIS YUNG ELEMENTARY
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2016

Functions	Cash Balance July 1, 2015	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2016
Instructional	\$ -	\$ 12,746.09	\$ 14,258.90	\$ 4,968.06	\$ 3,455.25
Fundraisers	-	13,401.55	6,799.53	(3,660.41)	2,941.61
School Operating	-	7,068.05	704.40	(1,662.90)	4,700.75
Clearing	-	5,416.75	5,886.50	355.25	(114.50)
Faculty	-	775.14	238.17	-	536.97
School Total	\$ -	\$ 39,407.58	\$ 27,887.50	\$ -	\$ 11,520.08 *

* Represented by cash on demand with:

Capital One Bank	
--Checking	\$ <u>11,520.08</u>

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: September 6, 2016

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, 2016. 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.

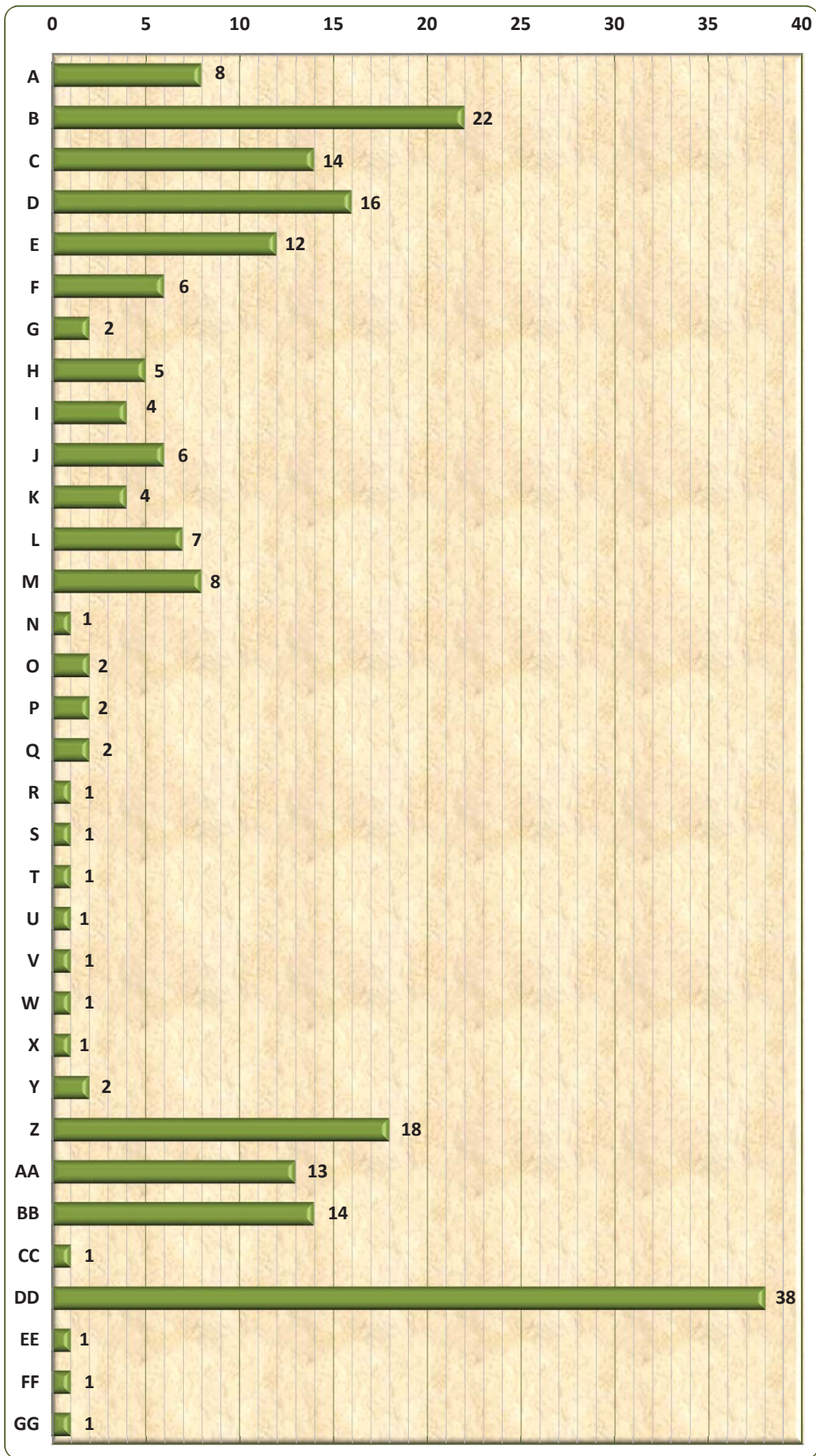
The following charts display the management letter comments data in comparative summary formats to enhance the ability to utilize the data to improve internal controls.

The first chart, "Management Letter Comments Summary" presents the comments and the number of occurrences of each specific comment. The more frequent comments (greater than ten), such as field trip accounts maintained balances at June 30, 2016, PTA/Booster data documentation form not on hand or incomplete, unrelated disbursements/transactions to/from accounts, school ended the year with deficit balances in accounts, fundraiser account maintained balances at June 30, 2016, Lack of supporting documentation/authorized approval for check(s), deficit lunch balances paid out of account other than designated donation account, and deposit(s) not made in accordance with PWCPS policy for such purposes 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 (2015) was 108 while this fiscal year (2016) school activity fund audits have yielded 217 comments, an increase of 109 comments. This increase is due in part by the addition of reporting the Fundraiser and Field Trip accounts that maintained balances at year end and the reporting of how the deficit lunch balances are being reimbursed. This proves that the focus on controls and procedures has had an impact on the internal control environment at each school and Division wide.

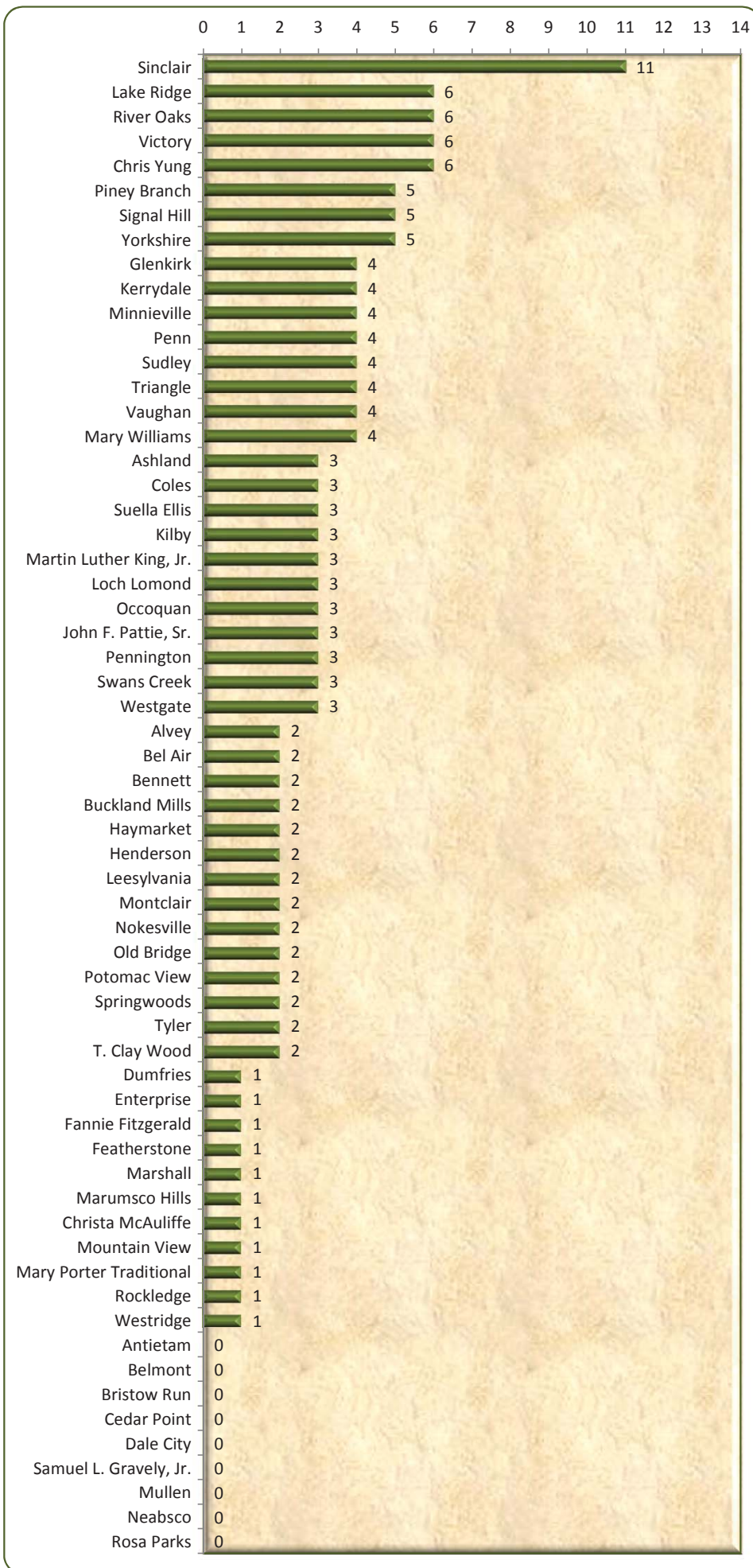


Management
Letter
Comments

Summary

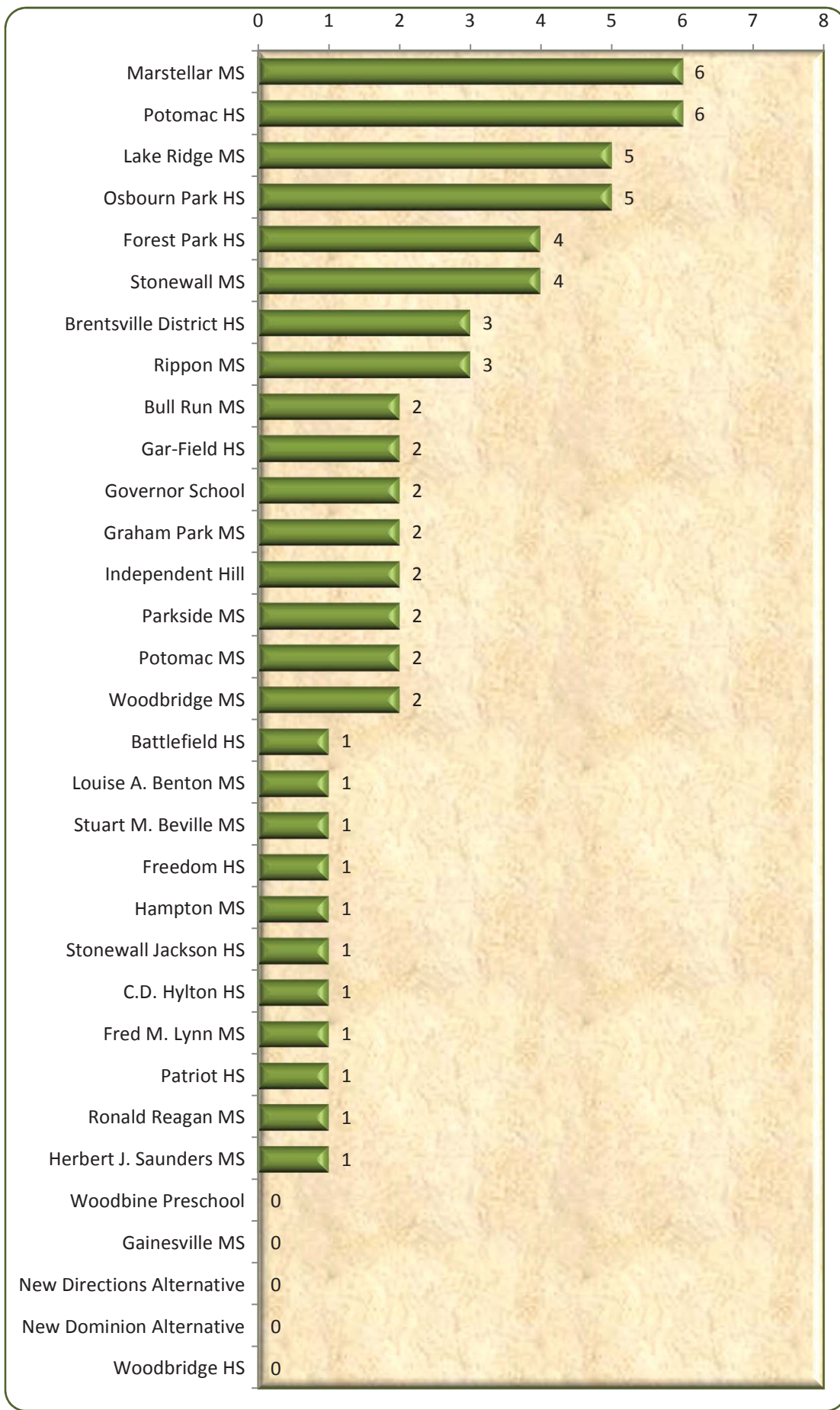
MANAGEMENT LETTER COMMENTS

- A Lost library book/textbook/e-script fees not remitted to PWCPS 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 Reimbursement check signed by payee of check
- H Book fair sales reports differ from school's general ledger
- I Building use funds not remitted to PWCPS timely
- J Yearbook/Fundraisers lost money
- K Inappropriate transfers made to faculty accounts
- L Collections/receipts not remitted to bookkeeper timely
- M Checks contained only one signature
- N Interest income not recorded
- O Gate receipt overages/shortages - not reconciled
- P Standard cash transmittal form not used
- Q Donations not remitted to charitable organization
- R Receipts posted out of sequence
- S Large purchase was made not in compliance with PWCPS policy
- T Bank reconciliations/financial reports not prepared on a timely basis
- U Lack of explanation/documentation explaining adjustment to general ledger
- V Voided checks on year end outstanding check list
- W Separate deposit slip not necessary for each receipt written
- X Request from bank copies (images) of cancelled checks
- Y Bank account not reported as public deposit account
- Z Unrelated disbursements/transactions to/from accounts
- AA Deficit lunch balances paid out of account other than designated donation account for such purposes
- BB Fundraiser accounts maintained balances at June 30, 2016
- CC Field trips are posted to one account rather than separate accounts for each trip/grade level
- DD Field trip accounts maintained balances at June 30, 2016
- EE Inappropriate cash withdrawal
- FF Improper posting of receipts/transactions
- GG Disbursements made by cash rather than by check



Management Letter Comments

Elementary Schools



Management
Letter
Comments

Non-Elementary
Schools

Alvey Elementary School

Current Year Comments:

The school had \$345 of transfers into its faculty accounts for the year. 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 disbursed \$10.45 out of its school office account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

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 pertaining to faculty accounts and their uses. All such guidelines will be followed in future transactions.
- 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 also verified that the Budget String (001-322-0503-0503-4014) has been added for these costs in the future, as discussed during the Bookkeeper In-Service in August 2016.

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 Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The payment totaled \$714.50 and was paid directly out of the building use local account. Although schools can use the funds in their D4015.00 Building Use-Local account for any purpose since its pure profit derived from building use, no direct expenditures should have been made from this account. Funds should be transferred to the appropriate account before funds are spent. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

Ashland Elementary School (Continued)

Management's Response

- Concur - We were informed by SunTrust Bank that they do not currently have an option for a public deposit account. We will investigate other banks to find one that offers a collateralized public deposit account.
- Concur - We will clear funds from all field trip accounts by June 30.
- Concur - We will transfer money from D4015 into the proper account before funds are spent.

Battlefield High School

Current Year Comment:

During our audit of cash receipts, we noted one instance (receipt #15629) where funds were not deposited in accordance with PWCPs policy. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

Management's Response

- Concur - The Bookkeeper will ensure that all monies received will be deposited in accordance with PWCPs policy.

Bel Air Elementary School

Current Year Comments:

We noted unrelated disbursements made from the 5th grade fundraiser account. We recommend only posting transactions that are directly related to the profit making activity in fundraising accounts and transferring any profits to other accounts to make purchases as needed.

During our audit of cash disbursements, we noted that check #3183 and check #3206 were only signed by one authorized check signer. We recommend that all checks contain the signature of two authorized signatories.

Management's Response

- Concur - We agree with the finding of only posting transactions that are directly related to the profit making activity in fundraising accounts and transferring any profits to other accounts to make purchases as needed. This will be followed in the future.
- Concur - We recommend that all checks contain the signature of two authorized signatories. This was an oversight and will be triple checked in the future.

Belmont Elementary School

No comments or recommendations.

Bennett Elementary School

Current Year Comments:

The school had \$750 of transfers into its faculty accounts for the year. According to the *Financial Guidelines Manual*, the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$200.

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. Additionally, we noted that the school's bank does not currently send copies of their check images to the school. We recommend that the school initiate the process in receiving copies of their cancelled checks.

Management's Response

- Concur - With regard to the transfer of funds into Faculty Accounts being in excess of permitted dollar amounts, Principal and Bookkeeper will review the Financial Guidelines and discuss to prevent future transfers from non-faculty accounts to faculty accounts in excess of \$200.
- Concur - Effective July 1, 2016, Bennett Elementary does receive copies of check images for every check written on our account. Bookkeeper will speak with TD Bank in regard to assuring that our school account will be reported as a public deposit account.

Louise A. Benton Middle School

Current Year Comment:

During our audit of cash receipts, we noted one instance (receipt # 11081) where funds 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

- Concur - We agree with this finding and have taken every effort to inform all staff members of the PWCS Guideline to remit funds every day. A memo from the Bookkeeper is given out at the start of the school year emphasizing this procedure and emails are sent throughout the school year reminding staff to remit funds daily. If staff members continually have trouble with this procedure Administration is informed and takes the necessary action to correct the situation.

Stuart M. Beville Middle 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, we will continue to make every effort to include the PTA/ Booster Club information during the audit for examination.

Brentsville District Senior High School

Current Year Comments:

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

During our audit of cash disbursements, it was discovered that check #18021 lacked sufficient supporting 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 that receipt #22981 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 PWCPS policy.

Management's Response

- Concur - We will work with the PTAC organization to ensure all documentation is completed in a timely manner and available for review.
- Concur - The bookkeeper will ensure all appropriate documentation is included presented as part of the Principal's approval process.
- Concur - We will remind and work with staff to help ensure all payments are submitted in a timely manner.

Bristow Run Elementary School

No comments or recommendations.

Buckland Mills Elementary School

Current Year Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

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

- Concur - Moving forward, closer attention will be paid to the amount the student pays for a field trip and the actual cost of transportation, tickets, food, etc. so that all Field Trip Accounts will have a zero balance as of June 30. We have reviewed our practices and refined our approach.
- Concur - Moving forward, profits from book fair, pictures, yearbook, etc. will be transferred to other accounts before necessary purchases can be made from those related accounts. We have reviewed all practices and refined our approach.

Bull Run Middle School

Current Year Comments:

During our audit, we noted that receipt #7879 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 PWCPS policy.

According to PWCPS, deficit cafeteria lunch balances should only be paid for from donation accounts such as PTA or student needs. The school disbursed \$3.40 out of its school office account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

Management's Response

The Principal and Bookkeeper met to review and discuss the guidelines for following PWCPS policies. Bull Run Middle School will follow the recommendations of the auditor and make corrective actions immediately.

- Concur - 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 PWCPS policy.
- Concur - According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

Cedar Point Elementary School

No comments or recommendations.

Coles Elementary School

Current Year Comments:

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The payment totaled \$435.48 and was paid out of the Principal discretion account. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

Coles Elementary School (Continued)

Current Year Comments: (continued)

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur- In the future, we will use the appropriate account and/or funds to pay for deficit cafeteria balances.
- Concur - We will make sure to reimburse site for field trips paid out of site based funds, and/or reimburse students for any overcharges.
- Concur - In the future, we will transfer money from fundraising accounts to the appropriate account at the conclusion of the fundraiser activity.

Dale City Elementary School

No comments or recommendations.

Dumfries Elementary School

Current Year Comment:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

Management's Response

- Concur - In the future all field trip accounts will be zeroed out at the end of each fiscal year.

Suella Ellis Elementary School

Current Year Comments:

During our audit of fundraisers, it was determined that the yearbook lost approximately \$868 during fiscal year 2016. 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*, lost library book fees are to be remitted semi-annually to PWCPS. The school did not adhere to this policy.

During our audit we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Suella Ellis Elementary School (Continued)

Management's Response

- Concur - Moving forward we will work closely to manage a positive balance.
- Concur - In the future all money will be remitted in a timely manner (on or about September 30 and prior to June 30).
- Concur - Moving forward all money will be moved to another account accordingly.

Enterprise Elementary School

Current Year Comment:

During our audit of cash receipts, we noted one instance (receipt # 10146) where funds were not deposited in accordance with PWCPS policy. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

Management's Response

- Concur - If a check or money is brought into the school, totally \$25.00 or greater, after the bookkeeper has gone to the bank, the bookkeeper or designee will go to the bank to deposit the check. If the deposit is after banking hours, the deposit will be made using the night deposit box.

Featherstone Elementary School

Current Year Comment:

During our audit, it was determined that the school's bank does not currently send copies of their check images to the school. We recommend that the school initiate the process in receiving copies of their cancelled checks.

Management's Response

- Concur - In the future, we will be receiving copies of canceled checks from our bank.

Fannie Fitzgerald Elementary School

Current Year Comment:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

Management's Response

- Concur - In the future, funds remaining in our field trip accounts will be refunded to students/parents or used for bus costs.

Forest Park High School

Current Year Comments:

During our audit of gate receipts, we noted several instances where football and basketball game reports had cash overages or shortages compared to the ticket sales reports. Athletic ticket sales should reconcile to the number of tickets sold with all variances investigated in a timely manner and properly explained.

According to the *Financial Guidelines Manual*, parking passes and restitution/vandalism collections are to be remitted semi-annually to PWCPS. The school did not adhere to this policy.

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

During our audit we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

Management's Response

- Concur - Forest Park High School will count the tickets and ensure it matches the cash amount attributed to the ticket sales. All discrepancies of overages and shortages will be explained and documented.
- Concur - Forest Park High School will remit parking passes and restitution/vandalism collections semi-annually by December 5th and the end of June to PWCPS.
- Concur - Forest Park High School will remit the building use fees monthly to PWCPS.
- Concur - Forest Park High School will monitor the field trip accounts and ensure bus transportation fees are remitted and/or student refunds are completed by end of year.

Freedom High School

Repeat of Prior Year Comment:

During our audit, it was noted that receipts #11101, #11249, and #11592 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 PWCPS policy.

Management's Response

- Concur - We will continue to address staff, coaches and sponsors on the proper procedures and timelines for depositing money to the bookkeeper. All procedures are reviewed with staff yearly via face to face faculty meeting, department meetings and an in-house handbook.

Gainesville Middle School

No comments or recommendations.

Gar-Field High School

Current Year Comments:

During our audit of cash receipts, we noted two instances (receipt # 1506 and #1560) where funds were not remitted to the bookkeeper in a timely manner and thus not deposited in accordance with PWCPS 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, we noted that check #63796 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

Management's Response

- Concur - Gar-Field High School will ensure to make daily deposits of all money collected over \$25.00.
- Concur - Gar-Field High School will ensure that all checks are signed by two authorized signatures.

Glenkirk Elementary School

Current Year Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. Additionally, it was determined that the school collected \$3,388 from students for a first grade field trip. However, the school only paid \$768 for the field trip. The excess collections were transferred to other activity accounts with a majority (\$1,331.93) being transferred to the second grade field trip account for use in the coming year. We recommend that the school reimburse the students/parents for overpayment of the field trip when the excess of collections over cost is significant. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

During our audit of cash disbursements, it was discovered that check #1367 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.

During our audit, we noted unrelated disbursements made from the book fair and yearbook profit center 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 resulting 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.

Glenkirk Elementary School (Continued)

Management's Response

- Concur - We have discussed this finding with Finance and now understand the policy for excess collections on field trips.
- Concur - The check was pulled and we had the Principal sign the form. All checks are pre-approved before printing however this was an oversight and we apologize.
- Concur - We discussed this finding with Finance and now understand the policy for the fundraising accounts.
- Concur - We have requested the forms from PTO and will send that once received.

Hampton Middle School

Repeat of Prior Year Comment:

According to the *Financial Guidelines Manual*, lost library book fees and e-script revenue are to be remitted semi-annually (December/June) to PWCPS. The school did not send money to PWCPS within the required deadline and therefore did not adhere to this policy.

Management's Response

- Concur - In the future, we will meet the required deadlines for submission of lost library books and e-script revenue according to the Financial Guidelines Manual.

Governor School

Current Year Comments:

During our audit, it was discovered that the school inadvertently paid an activity fund expense with a PTSO check. The error was discovered and the payment was reimbursed to the PTSO. However, a portion of the reimbursement (\$23) was made from cash collections received by the school. This receipt was not deposited into the school's checking account but rather to the PTSO's account. Our recommendation is that all disbursements should be made by check and not from cash receipts collected. Additionally, we recommend that the school's bookkeeper not have access to PTSO bank accounts as this should be limited to the PTSO treasurer.

It was determined that the school made a cash withdrawal in the amount of \$180 on April 27, 2016. It is unclear as to the reason for this cash withdrawal. We recommend that all disbursements be made by check, be supported by adequate documentation and approved by the principal before they are processed for payment. Under no circumstances should cash withdrawals be made by the school.

Management's Response

- Concur - All PTSO account information has been given directly to the PTSO Treasurer and is no longer on the School premises. Bookkeeper has gone to refresher training to re-familiarize herself with procedures related to SAFA funds as there is such a limited amount of activity with those accounts.
- Concur - All future withdrawals will be made by check with appropriate documentation. Bookkeeper has gone to refresher training to re-familiarize herself with procedures related to SAFA funds as there is such a limited amount of activity with those accounts.

Graham Park Middle School

Current Year Comments:

During our audit of cash receipts, it was determined that the yearbook lost approximately \$1,415 during fiscal year 2016. 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, we noted that check #4500 was made payable to the bookkeeper and was also signed by the bookkeeper. We recommend that the school utilize other available authorized signatories for such disbursements so that the payee is not also a signer of the check.

Management's Response

- Concur - We ordered yearbooks based on prior years. Sales were down this year, possibly due to many field trips and money to be paid by parents, etc. Will order fewer for the following year and more pre-sales.
- Concur - In the future, if a check is for cash box fund and paid to the bookkeeper to cash, the bookkeeper will not sign the check. This is a one-time event when only the principal and bookkeeper were here and needed to get to the bank for an event that was happening at that school. This will not happen again.

Samuel L. Gravely Jr. Elementary School

No comments or recommendations.

Haymarket Elementary School

Repeat of Prior Year Comment:

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

Current Year Comment:

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 school had one book fair distribution posted to the library account. 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.
- Concur - The PTO was late in providing Co-op activities Form 1 by June 20, 2016 to the bookkeeper. The Principal has met with the current PTO board and given them the information and the deadline of June 30, 2017.

Henderson Elementary School

Current Year Comments:

During our audit of cash disbursements, we noted that checks #1188 and #1195 were signed by only the bookkeeper. We recommend all checks contain the signature of two authorized signatories.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 - It is the normal practice that both the Principal and Bookkeeper sign all checks. In the future we will be diligent about reviewing all checks for two signatures prior to processing them.
- Concur - Moving forward all PTA fundraising events will be placed on a Co-op Activities Form I prior to the event taking place. These forms will be included in our PTCO packet with our SAF audit information at the end of this fiscal year.

C.D. Hylton High School

Current Year Comment:

The track fundraising account had a deficit balance at June 30, 2016. 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. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance.

Management's Response

- Concur - The recent SAF audit shows that one of our accounts, track fundraising, was in a deficit status at the end of the fiscal year. Upon review of this account, we discovered that a transfer was inadvertently done to the wrong account. We will check the accounts for transfers and deficits with the club and athletic sponsors before the end of the year to ensure that deficits are covered accordingly.

Independent Hill School

Current Year Comments:

During our audit of cash receipts, we noted one instance (receipt #4518) where funds were not deposited in accordance with PWCPS policy. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

The t-shirt and interest revenue accounts had deficit balances at June 30, 2016. 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. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance.

Independent Hill School (Continued)

Management's Response

- Concur - Deposits will be made at a minimum on Fridays and daily when the amount exceeds \$25.00.
- Concur - Interest Revenue accounts will be cleared monthly to avoid a deficit balance in the account. T-shirt and other fundraiser accounts will have a positive or zero balance at year end. The transference of monies to cover a negative balance will be in accordance to Prince William County "Financial Guidelines Manual."

Kerrydale Elementary School

Current Year Comments:

According to PWPCS policy, balances remaining in field trip accounts at year end should be remitted to PWPCS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

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

During our audit of cash disbursements it was discovered that check #9633 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

- Concur - Accounts will be monitored closely to ensure there are no year-end balances, and that funds are disbursed properly.
- Concur - The Bookkeeper will verify all check requests are submitted to me prior to processing.
- Concur - The Bookkeeper will ensure all forms are included in the Audit package for the Auditors.

Kilby Elementary School

Current Year Comments:

During our audit of cash receipts, we noted one instance (receipt #3782) where funds were not deposited in accordance with PWPCS 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, we noted that checks are signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

Kilby Elementary School (Continued)

Current Year Comments: (continued)

The faculty coke account had a deficit balance at June 30, 2016. 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. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance.

Management's Response

- Concur - At the time the funds were received the school was without a bookkeeper. The school hired a replacement bookkeeper and trained a backup employee in the absence of the bookkeeper to ensure deposits are made according to the Financial Guidelines Manual. The school reminds teachers to remit funds daily to the bookkeeper. The school has obtained secure bank bags for after-hours bank deposits.
- Concur - The school has added the bookkeeper to the list of authorized signers and has implemented the policy that all checks must have two authorized signatures.
- Concur - In the future, transfers will be utilized in accordance with the Financial Guidelines Manual and funds will be reviewed and analyzed monthly to prevent a deficit balance at year end.

Martin Luther King Jr Elementary School

Current Year Comments:

According to PWCS policy, balances remaining in field trip accounts at year end should be remitted to PWCS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

During our audit, it was determined that the school remitted payment to PWCS for students with deficit lunch balances at June 30, 2016. The school disbursed \$552.84 out of its principal's discretionary account for payment of cafeteria deficit lunch balances. According to the PWCS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

During our audit of cash disbursements it was discovered that check #5444 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, remaining funds will be refunded or sent to PWCS for transportation expenses.
- Concur - King ES PTO provided a check for \$552.84 to pay deficit student lunch balances. The bookkeeper deposited the check into the PTO Donation Line Item of the Student Activity Funds and completed a Gifts to School Form. The bookkeeper then moved the money to the Principal's Discretionary Funds to make payment. In the future, deficit student lunch balances will be paid by the PTO directly to Prince William County Schools Food Services.

Martin Luther King Jr Elementary School (Continued)

Management's Response (continued)

- Concur - The receipt was lost by a staff member. In the future, receipts will be required to be provided to the bookkeeper, and the principal will only approve reimbursement with a receipt.

Lake Ridge Elementary School

Repeat of Prior Year Comment:

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

Current Year Comments:

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. The school's yearbook and interest revenue accounts had a deficit balance at June 30, 2016. 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.

During our audit of fundraising activities, it was determined that the yearbook lost approximately \$1,300 during fiscal year 2016. We recommend that staff investigate the reason for the loss and price yearbooks accordingly in subsequent years to cover costs associated with the purchase of the yearbook.

During our audit we noted that the account used for field trips maintained a balance at June 30, 2016. According to PWCS guidelines, any funds remaining at year end should have either been remitted to PWCS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

During our audit of cash receipts, it was discovered that the first deposit of fiscal year 2016 was not made until October 15, 2015. Included in this deposit were receipts collected as early as September 21, 2015. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday. We recommend that the school adhere to PWCS policy.

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, especially a Co-Op Activities Form 1 for all fundraisers, 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 August/September and then again, if the information has not been received, in April/May.
- Concur - The bookkeeper will ensure that transfers are made to any accounts with deficit balances prior to starting year-end closing procedures.

Lake Ridge Elementary School (Continued)

Management's Response (continued)

- Concur - The bookkeeper will remember to include an inventory, if applicable, of surplus yearbooks, as well as provide any information on credits/refunds due from the publisher. She will also ensure that the yearbook sales price covers all associated costs.
- Concur -If there is a balance in the field trip account of less than \$100 at the end of the year, the bookkeeper will either move the money to another instructional account or remit it to PWCS appropriated funds to reduce transportation costs.
- Concur - The bookkeeper and teachers will work together to ensure that teacher deposit report slips are available prior to money being collected from students. The bookkeeper will then ensure that deposits are made daily if \$25 is received and if not, deposits will be made, at a minimum, on Friday.

Lake Ridge Middle School

Current Year Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPs guidelines, any funds remaining at year end should have either been remitted to PWCPs for bus reimbursement or refunded to the students overcharged that participated in the field trip.

During our audit, we noted that several fundraising accounts maintained balances at June 30, 2016. We recommend that the resulting profits from fundraising events be transferred to appropriate activity accounts for which the fundraising event was held.

During our audit, it was determined that the school remitted payment to PWCPs for students with deficit lunch balances at June 30, 2016. The payment totaled \$3,136.33 and was paid out of the administration account. According to the PWCPs guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

At June 30, 2016, the school had two checks that had 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.

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

Management's Response

- Concur - In the future, all field trips accounts will be closed by June 30.
- Concur - In the future, all fundraising account balances will be closed by June 30.
- Concur - In the future, the deficit lunch balances at the end of the year will be paid out of the budget account set up for the Cafeteria.
- Concur - In the future, stale checks will be re-issued or written off and added back to the school's cash balance.
- Concur - In the future, lost library book fees will be remitted to PWCS on December 5 and a date at the end of the year directed by the annual End-of-Year Close-Out notice.

Leesylvania Elementary School

Current Year Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

During our audit of cash receipts, we noted three receipts (#12792, #12845, and #12883) 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 PWCPS policy.

Management's Response

- Concur: Going forward, all field trip accounts will have a zero balance at year end and any remaining funds will be distributed to the appropriate persons or accounts.
- Concur: The guidelines for the bookkeeper were distributed to the teachers to aid in their understanding of the regulations regarding funds collected. It is an ongoing process to be remindful to the teachers to insure timely deposits.

Loch Lomond Elementary School

Repeat of Prior Year Comment:

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

Current Year Comments:

During our audit we noted that the account used for field trips maintained a balance at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 this case, the profits in the School Store account should have been transferred to and a check written from either the School Office or Principal's Discretionary account. In the future, profits will be transferred in a timely manner with every effort made to ensure the posting of only transactions that are directly related to the activity in the accounts.
- Concur - the funds in these accounts should have been remitted to PWCS to offset transportation costs. In the future, any remaining funds will be transferred to the Site Reimbursement Account and a check remitted to PWCS.
- Concur - In the future, Co-Op Activity Form 1 will be submitted at the appropriate time for review by Audit.

Fred M. Lynn Middle School

Current Year Comment:

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 - Moving forward, we will continue to request that the PTA/Booster Club turns in the Co-op Activities Form 1.

Marshall Elementary School

Current Year Comment:

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

Management's Response

- Concur - In the future, we will only post transactions that are directly related to the activity in the respective account and transfer any profits to other accounts to make purchases as needed.

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 PWCPs policy. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday.

According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. The orchestra workbooks account had a deficit balance at June 30, 2016. 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.

Current Year Comments:

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

According to the *Financial Guidelines Manual*, the e-script account (E5015) is the appropriate account to record checks donated to the schools from target, giant, etc. These funds are to be remitted to the School Board annually as part of the year end close out.

Additionally, building use fees are to be remitted monthly to PWCPs. The school did not adhere to these policies.

Marstellar Middle School (Continued)

Current Year Comments: (continued)

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The school disbursed \$661 out of its school office account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

Management's Response

- Concur - The Bookkeeper will make the deposit at the end of the day in order to collect all monies throughout the day.
- Concur - All E-Accounts will be cleared out quarterly and at the end of the school year and there will be no accounts with a deficit balance.
- Concur - When 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.
- Concur - There will be no accounts with a deficit balance at the end of the year.
- Concur - All checks donated to the school from Target, Giant, etc. will be deposited in the new E-Script (E5015) and funds remitted to PWCS at the end of the year.
- Concur - Building Use fees will be remitted to PWCPS monthly.
- Concur - The balance incurred regarding the students with deficit lunch balances as of June 30 will be reimbursed by PTO donated funds or similar donations.

Marumsco Hills Elementary School

Current Year Comment:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Management's Response

- Concur - In the future, the bookkeeper will ensure that all field trip accounts are cleared at year end.

Christa McAuliffe Elementary School

Current Year Comment:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Christa McAuliffe Elementary School (Continued)

Management's Response

- Concur - In the future, if there are positive balances in field trip accounts at year end the funds will be remitted to PWCPs for transportation expenses or refunded to students that participated in the field trip.

Minnieville Elementary School

Repeat of Prior Year Comments:

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

During our audit of cash disbursements, we determined that check #560 was issued in the amount of \$7,671.99 while the supporting documentation for this disbursement totaled \$7,841.73. We recommend that checks be supported by adequate documentation to support the dollar amount and purpose of the disbursement.

Current Year Comments:

During our audit of cash receipts, it was determined that receipt # 12223 was not deposited in a timely fashion. It was also determined that receipt #12184 was posted days after the funds were deposited to the bank. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Furthermore, it is recommended that funds be posted to the accounting software before being deposited to the bank.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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, we will make sure the funds are transferred to the appropriate profit accounts before processing transactions.
- Concur - In the future, we will transfer from a profit account to make supporting documentation balance.
- Concur - We will strive harder to make sure receipts and deposits are made according to guidelines.
- Concur - We will make sure all PTO documentation is turned in for future audits.

Montclair Elementary School

Current Year Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPs guidelines, any funds remaining at year end should have either been remitted to PWCPs for bus reimbursement or refunded to the students overcharged that participated in the field trip.

Montclair Elementary School (Continued)

Current Year Comments: (continued)

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - Regarding field trip accounts, funds will be depleted and not carried over to the students' next grades.
- Concur - Regarding fundraising accounts, at year end all "C" accounts will be transferred to "B" accounts; such as, Book Fair money transferred to support library needs.

Mountain View Elementary School

Current Year Comment:

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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, Co-Op Activities Form 1 will be on hand during the audit.

Mullen Elementary School

No comments or recommendations.

Neabsco Elementary School

No comments or recommendations.

New Directions Alternative School

No comments or recommendations.

New Dominion Alternative School

No comments or recommendations.

Nokesville Elementary School

Current Year Comments:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

The school's national honor society, recorders, and school store accounts had deficit balances at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with deficit balances at year end and better fund management utilized to avoid the over spending of accounts.

Management's Response

- Concur - In the future, the bookkeeper will remit any balance in the field trip accounts to PWCPS for transportation expenses.
- Concur - Bookkeeper will assure that any balances will not end with a negative amount and transfers will be made in those accounts.

Occoquan Elementary School

Current Year Comments:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in its first grade field trip account at year end.

The school office account had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with deficit balances at year-end and better fund management utilized to avoid the over spending of accounts.

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - Balances left in field trip accounts; In the future we will make sure that all field trip accounts will have a zero balance.
- Concur - Negative balance in the office account; In the future we will make sure our account doesn't end with a negative balance.
- Concur - In the future we will be sure to move all fundraiser money to an appropriate account.

Old Bridge Elementary School

Current Year Comments:

According to the *Financial Guidelines Manual*, e-script revenues are to be remitted to PWCPS and cleared by year end. The school did not adhere to this policy.

During our audit, it was determined that receipts #3395 and #3396 were recorded for \$200 on 10/6/2015 and \$70 on 10/22/2015, respectively, in the school's general ledger. Both of these receipts were recorded to the robotics account. The receipts were never deposited to the bank account and were subsequently voided on 10/22/2015. The documentation with the journal entry does not clearly explain the reason for these voided receipts. We recommend that proper explanation be provided as to the reason that collections are subsequently adjusted on the school's general ledger after a receipt has been issued.

Management's Response

- Concur - We will clear all E accounts quarterly and annually as per the "Financial Guidelines Manual."
- Concur - In the future, deposits will be made and then refunded. In this situation, a parent had paid for a Robotics Club Fee then become a coach, whereas the fee for shirt/admission are not assessed to coaching staff.

Osborn Park High School

Current Year Comments:

During our audit, it was determined that the school distributed funds from the Athletics Coaches account to replenish site based budgeted funds. The school is only allowed to remit payment to PWCPS to replenish site based funds if the school is reimbursing PWCPS for a purchase previously made using site based funds or if the funds remitted to PWCPS were generated from local profit center activities (e.g. building use local). The funds distributed by the school in fiscal year 2016 did not meet either of the criteria previously mentioned. We recommend that the school abide by the policies set forth by PWCPS.

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

At June 30, 2016, the school had unrecorded interest income of \$8.34 from its closed certificates of deposit. We recommend that the school record this interest when practicable.

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

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Osbourn Park High School (Continued)

Management's Response

- Concur - These monies were reimbursed to site based funds to cover Osbourn Park High School's contribution to the facility renovation of the school gym. Additional monies were reimbursed from the account for the renovation of the school fitness center/weight room facility. For future reimbursements associated documentation will be filed to demonstrate such distributions are tied to a reimbursement.
- Concur - The larger of the two disbursements was made to Colgan High School as Osbourn Park High School was required to fund the startup of the Student Activity Fund Account (SAFA) at the new school. The second was to support the OPHS Operation Graduation (after graduation celebration) for the senior class. In the future, these monies will be moved to the appropriate SAFA account prior to disbursement. In this case that would have been D-4385 ("Start Up Fund") for the new high school start up and D-4185 or C-3410 ("Graduation Account" and "Graduation Class Funds", respectively) for Operation Graduation.
- Concur - This interest has since been posted. In the future the school bookkeeper will check to ensure that all account interest is posted.
- Concur - A regular meeting will be scheduled between the bookkeeper and Activities Director to ensure that all invoices for building use are collected and remitted on a monthly basis.
- Concur - All fundraiser account balances will be transferred to the appropriate account at the end of the fundraisers, and prior to the end of the fiscal year.

Rosa Parks Elementary School

No comments or recommendations.

Parkside Middle School

Repeat of Prior Year Comment:

The bank fees/credits account had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year end and better fund management utilized to avoid the over spending of accounts.

Current Year Comment:

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - Issue has been corrected. Deficit in account due to items on bank reconciliation. Bookkeeper failed to account for these adjustments prior to yearend. Item was corrected in July.
- Concur - The bookkeeper was unaware of requirement to move all fundraiser funds to alternate accounts. The remaining fundraiser funds from FY 16 were moved to alternate accounts in September 2016. Issue is now corrected.

Patriot High School

Current Year Comment:

During our audit, it was noted that receipt #6549 was 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 PWCPs policy.

Management's Response

- Concur - Patriot High School will continue to remind and educate our staff of the importance of adhering to the deposit guidelines and regulations of PWCS. The employee in question has been spoken to about making timely deposits.

John F. Pattie, Sr. Elementary School

Current Year Comments:

According to PWCPs policy, balances remaining in field trip accounts at year end should be remitted to PWCPs for transportation expenses or refunded to the students that participated in the field trip.

The field trip 1st grade account had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with deficit balances at year-end and better fund management utilized to avoid the over spending of accounts.

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - Moving forward, we ensure that all monies at year end will be submitted for transportation costs or refunded to students.
- Concur - It is noted that no account will have a deficit balance at year end. This will be verified to be sure all accounts are in order before closing the year.
- Concur - All fundraiser accounts will be transferred to their appropriate account prior to the year end and will be verified prior to closing the fiscal year.

Penn Elementary School

Current Year Comments:

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 \$770.62 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.

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.

Penn Elementary School (Continued)

Current Year Comments: (continued)

We noted that the activity for all field trips is posted to one account. In order to increase transparency of the financial statements, we recommend adding a separate account for each field trip or at a minimum for every grade level.

At June 30, 2016, the school had one check that had 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.

Management's Response

- Concur - In the future the bookkeeper and the librarian will cross check receipts of the book fair deposits with sales reporting to Scholastic Inc. In an investigation of the discrepancy by the bookkeeper, she contacted the librarian and Scholastic's. It was determined that when the Librarian used the program Scholastic has to calculate Bonus Dollars credit the Librarian inadvertently added the Scholastic Bonus Dollar credit to the Cash & Check total amount. This resulted in an overpayment to Scholastic Book Fair Co. Scholastic has resolved the issue and has refunded the school \$770.62 and recalculated the book fair invoice to show the refund.
- Concur - In the future, the bookkeeper will make sure that purchases be paid from the appropriate accounts and transfer any funds if necessary from other accounts.
- Concur - The bookkeeper will create grade level sub accounts for field trip activities.
- Concur - The bookkeeper will contact vendor's with checks that have not be cashed by year end and will reissue the check to the vendor or void the check and add the fund back into the school's cash balance.

Pennington Traditional School

Current Year Comments:

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The school disbursed \$228.42 out of its school office account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

The t-shirt sales account had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with deficit balances at year end and better fund management utilized to avoid the over spending of accounts.

Pennington Traditional School (Continued)

Management's Response

- Concur - In the future, cafeteria deficit lunch balances will be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance.
- Concur - In the future, balances remaining in field trip accounts at year end will be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip.
- Concur - In the future, transfers will be made to any accounts with deficit balances at year end and better fund management utilized to avoid the over spending of accounts.

Piney Branch Elementary School

Current Year Comments:

During our audit, it was discovered that the school at times posted receipts out of sequence. For example, receipt #2441 was posted to the accounting system on 10/23/15, but receipt #2251 was posted on 10/20/15.

Additionally, the school creates a deposit slip for each receipt which seems to be inefficient. Ideally, one deposit slip would be prepared for all receipts collected for a particular day and this deposit amount would reconcile to the school's deposit history report.

During the year the school remitted \$3,040.10 to PWCPS to supplement its site based budget from its school book fair account. It seems that the school was supposed to remit the book fair profit which totaled \$1,710.69 instead of the \$3,040.10 which was the amount due to Bookworm Central. Furthermore, book fair profits should be used for the students enrolled and not to supplement site based funds.

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The school disbursed \$85.02 out of its principal's discretionary account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

At June 30, 2016, the school had two checks that had 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. Furthermore, check #767 written to PWCPS for \$3,303.75 on 4/8/15 was still outstanding on the school's bank reconciliation. We recommend this check be investigated to determine why the check has not been cashed.

Management's Response

- Concur - Monies were paid from the incorrect account. In the future the Bookkeeper will be sure to transfer the profit to the appropriate account for the purchase of the books.
- Concur - The school did not have a donated funds account set up to cover this balance. The bookkeeper has set up a new "A" account which will hold monies donated for payment of deficit student balances.
- Concur - In the future the Bookkeeper will make certain there are no outstanding checks on a monthly basis. Checks will be cancelled and re-issued.

Mary Porter Traditional School

Current Year Comment:

During our audit of cash disbursements, we noted that check #2828 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

Management's Response

- Concur - In the future, checks will be reviewed by bookkeeper and principal for two authorized signatures.

Potomac Middle School

Current Year Comments:

During our audit of fundraisers, we determined that receipts recorded on the school's general ledger were understated from the amount of sales reported to Scholastic Inc. by \$474.75 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.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 - Receipts for the Scholastic School Book Fair were understated from the amount reported to Scholastic, as credit card value (\$474.75) was also included in the reported cash total. Moving forward, the school librarian and the school bookkeeper will reconcile receipts for accuracy prior to any final reports being sent to Scholastic.
- Concur - The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 information was not on hand during the audit. Moving forward, Potomac Middle School will continue to request this information from said organizations/clubs.

Potomac High School

Repeat of Prior Year Comment:

During our audit, it was determined that the yearbook lost approximately \$6,300 during fiscal year 2016. 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 one check written as a reimbursement to the bookkeeper was not approved by the principal. We recommend all checks contain the required approval before being processed.

Potomac High School (Continued)

Current Year Comments: (continued)

In FY15 the school collected funds for the American Cancer Society and as of 6/30/15 these funds had been remitted to the organization via check #33775. The check never cleared and as of 6/30/16 the check was voided and the funds were added back to the cash balance. It is recommended that the school remit these funds that were collected for the American Cancer Society to the organization.

During our audit, we noted an unrelated disbursement made from the building use-local 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.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in its first grade field trip account at year end.

During our audit we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - The yearbook loss has been discussed and we are implementing new suggestions to help with boosting the sales of yearbooks to not obtain a loss.
- Concur - Discussed that all checks written must have required approval before processed.
- Concur - The funds collected for the American Cancer Society where the check never cleared and voided will be reissued and sent to the proper address for the American Cancer Society.
- Concur - The disbursements made from the Building use-local account will no longer be done. Transfer of profits will be made to other accounts to make purchases as needed.
- Concur - Remaining balances in field trip accounts will be remitted for transportation cost. Per audit finding sent Potomac Senior High School does not have a first grade field trip account.
- Concur - Fundraising accounts with balance at June 30, 2016 will be transferred to appropriate accounts.

Potomac View Elementary School

Repeat of Prior Year Comment:

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

Current Year Comment:

During our audit of cash disbursements, we noted that check #11037 was signed only by the bookkeeper. We recommend all checks contain the signature of two authorized signatories.

Potomac View Elementary School (Continued)

Management's Response

- Concur - After reading through the financial guidelines and working with Finance to better understand this finding. In the future, funds from fundraising accounts will be transferred to the appropriate fund and used for authorized purchases.
- Concur - It was an oversight. We will continue to ensure all checks are signed by two authorized signatories.

Ronald Reagan Middle School

Current Year Comment:

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

Management's Response

- Concur - These have been submitted bi-monthly. In the future all building use fees will be remitted monthly to PWCPS.

Rippon Middle School

Current Year Comments:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in two field trip accounts at year end.

According to the *Financial Guidelines Manual*, the maximum amount of transfers that can be made to faculty accounts from non-faculty accounts is \$300. The school had \$1,265.73 of transfers into its faculty accounts for the year.

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

Management's Response

- Concur - The accounts will be cleared out this school year and is going towards the cost of transportation.
- Concur - This was a misunderstanding with the account. It was taken out by mistake and the negative balance had to be covered.
- Concur - The audit for the PTO was faxed on 9/14/2016 to the accounting firm.

River Oaks Elementary School

Repeat of Prior Year Comments:

During our audit, it was noted that one account (yearbook) had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

At June 30, 2016, the school had three checks that had been outstanding for more than a year. We recommend that these checks be re-issued to the vendor(s) or written off and added back to the school's cash balance.

Current Year Comments:

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The school disbursed \$625.34 out of its parent outreach account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

During our audit, it was determined that checks #4523 for \$341.86 and #4524 for \$298.43, were voided but still remained on the school's outstanding check list at June 30, 2016. We recommend these checks be voided and returned to the school's checking account balance as soon as possible.

During our audit of cash disbursements, it was discovered that check #4477 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

- Concur - As of June 30, 2016, River Oaks Elementary was waiting on one refund check from the yearbook vendor. At current date, the refund has been received and the account is in a positive state.
- Concur - The outstanding checks will be re-written or written-off then returned to the cash balance.
- Concur - In the future, the school will request the Parent Out Reach Committee provide documentation showing a financial donation for this payment.
- Concur - Going forward, the remaining funds will be returned to students according to the financial guidelines.
- Concur - The checks have been voided and re-issued to the vendors. The previous checks have been removed from the outstanding check list.
- Concur - Going forward, the school finance officer will ensure all documents have the required signature of approval.

Rockledge Elementary School

Current Year Comment:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Management's Response

- Concur - In the future, year end balances remaining in field trip accounts will be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip.

Herbert J. Saunders Middle School

Current Year Comment:

During our audit we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - In the future, all profits from fundraising activities will be transferred to the appropriate accounts at the conclusion of the fundraiser.

Signal Hill Elementary School

Current Year Comments:

During our audit, it was discovered that the school paid \$26,425 for the painting of a mural in the school's library. There was no documentation in the file to support compliance with PWCPS purchasing policies which requires that large purchases, such as the mural painting, be handled through the PWCPS purchasing department.

During our audit of cash receipts, it was determined that receipt #8118 was not deposited 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. We recommend the school adhere to PWCPS policy.

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

The PTA/Booster Club (Co-op Activities Form 1 and 3) for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Signal Hill Elementary School (Continued)

Management's Response

- Concur - A purchase order was created to reimburse SAF funds from our appropriated budget.
- Concur - Our new bookkeeper is fully aware of the PWCS policy of all funds deposited daily.
- Concur - Upon review by new bookkeeper these funds have been transferred and will be transferred before year end 2017 audit.
- Concur - Our new bookkeeper is aware of the CO-OP Activities form 1 and 3.
- Concur - Balances in respective field trip accounts will be forwarded on to the next grade level field trip account.

Sinclair Elementary School

Repeat of Prior Year Comment:

During our audit of cash receipts, it was determined that the school was not following the appropriate policies. For example, receipt # 6786 was comprised of 22 transmittal forms from multiple teachers and some were dated as much as three weeks earlier than the date recorded and deposited by the bookkeeper, the receipt was written to only one teacher. Numerous receipts tested during our audit were not supported by the required cash transmittal forms. According to the *Financial Guidelines Manual*, deposits should be made daily if \$25 is accumulated and at a minimum on Friday. Per the school's questionnaire provided during our audit, deposits are made every Friday or when \$200 is collected. We recommend the school adhere to PWCS policy.

Current Year Comments:

During our audit, it was determined that transactions were routinely posted to incorrect accounts. For example, the payment of field trip fees were posted to the pictures, faculty coke and general instruction accounts. Additionally, E-script funds were posted to school office and faculty coke accounts. It is apparent that there is not a clear understanding on how to record the financial transactions of the school. Improper posting of receipts, especially for events such as field trips does not leave an appropriate audit trail and makes account analysis extremely difficult.

The school held a fundraiser to collect funds for cancer patients during the year, but it appears that \$445.92 of the collections was not remitted to the charity.

The PTA/Booster Club (Co-op Activities Form 1 and 3) for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

It was noted during our audit that there were three accounts that had deficit balances at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end, and better fund management utilized to avoid the over spending of funds.

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 \$218 of transfers into its faculty accounts for the year.

At June 30, 2016, the school had three checks that had 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.

Sinclair Elementary School (Continued)

Current Year Comments: (continued)

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 \$473 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.

Additionally, during our audit of fundraisers we noted that the school lost a total of \$228 on its yo-yo fundraiser.

During our audit of cash disbursements, it was discovered that checks #2265, #2269, and #2295 did not contain proper supporting 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 - Finding I is being corrected by the staff being instructed to submit their money, individually, to the office on the List of Monies Collected form. Each teacher will be responsible to provide the lead teacher as to the amount that was collected.
A schedule has been established by the principal and bookkeeper for making bank deposits daily, if needed. Also, time has been set aside for daily work in Bluebear, if needed.
- Concur - If money is needed for a class field trip, and the account does not have enough money, we will do transfer(s) to the class' account from other account(s) to make the trip possible for the students. Example: transfer enough money from Picture Account to the grade level field trip account.
- Concur - The bookkeeper will be more cautious when posting funding in the proper accounts.
- Concur - PTO President has been informed to contact and make an appointment with the CPA well in advance so the audit can be presented by June 30 to the county office.
- Concur - Accounts that had deficit balances have been cleared, as well as accounts that were no longer been used by the school.
- Concur - To address the transfer of faculty accounts from non-faculty accounts, this will be monitored more closely.
- Concur - Three outstanding checks that were outstanding for more than a year were cleared and funds returned to the accounts.
- Concur - The librarian and bookkeeper will go over the funds together each time the librarian turns money into the office. The time schedule that has been established for this school year, 2016-17, will allow the bookkeeper to not be as rushed when completing entries therefore resulting in more accuracy.
- Concur - Sinclair Elementary will not be participating in the yo-yo sales event this year due to experiencing a loss in 2015-2016.
- Concur - Proper supporting documentation will be attached for each check written.

Springwoods Elementary School

Current Year Comments:

During our audit of fundraisers, we determined that receipts recorded on the school's general ledger were understated from the amount of sales reported to Scholastic, Inc. by \$996.13 for the school's fall book fair and \$1,120.75 for the school's spring book fair. We recommend that this variance be investigated immediately and that the school bookkeeper and librarian reconcile receipts collected during future book fairs with sales reported to Scholastic, Inc.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Management's Response

- Concur - In the future, if books are purchased from the teachers' wish list during the book fair, a listing of all the books and the amount due will be given to the bookkeeper immediately upon the close of the book fair and funds will be transferred immediately.
- Concur - In the future, the balances remaining in field trip accounts at year end will be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip.

Stonewall Jackson High School

Current Year Comment:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Management's Response

- Concur - Stonewall Jackson will beginning in 2016-2017 remit money collected for field trip accounts at year end to PWCPS for transportation expenses and/or refund additional funds to students to ensure there are no funds in field trip accounts at end of the 2016-2017 school year.

Stonewall Middle School

Current Year Comments:

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The school disbursed \$1,341.16 out of its principal's discretionary account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Stonewall Middle School (Continued)

Current Year Comments: (continued)

During our audit of cash disbursements, it was discovered that check #6196 did not contain proper supporting 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 of athletic receipts, it was determined that tickets were not being properly accounted for by the ticket sellers or reconciled by staff. Per discussions with the school, at times, tickets were distributed from both ends of the ticket roll by the sellers which made reconciliations difficult.

Management's Response

- Concur - Account 4014 was added to every schools' administration unit, if the school chooses to pay the school's portion of the deficit student lunch balances. Or the school can use a "donation" account in SAF, funds that are donated for the specific purpose of paying the deficit balance.
- Concur - At the end of each school year, all field trip account balances will be sent to PWCS for transportation expenses OR refunded to the students that participated in the field trip.
- Concur - Proper documentation was attached and shown to the auditors before their departure (July 25). It was determined that the incorrect FICA amount was calculated. Future: FICA amounts will be checked/correct.
- Concur - Our Athletic Directors will sign out the entire ticket roll for each event. Sample document with instructions for ticket sales will continue to be given when AD signs out tickets and cash box. AD will share these procedures with ticket seller. Ticket seller will reconcile ticket sales and money collected. AD will verify information is correct before returning cash box and "Report of Ticket Sales".

Sudley Elementary School

Current Year Comments:

During our audit, we noted that the payment for the school's book fairs were paid from the library account all though receipts collected were recorded in the book fair account. We recommend that all activity related to the book fair be recorded in the book fair account and transferring any profits to other accounts to make purchases as needed.

The PTA/Booster Club for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

According to the *Financial Guidelines Manual*, e-script and lost library book fees are to be remitted to PWCPs and cleared by year-end. The school did not adhere to this policy.

During our audit of cash disbursements, it was discovered that check #3108 did not contain proper supporting documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

Sudley Elementary School (Continued)

Management's Response

- Concur - The bookkeeper understands that payment of the invoice is paid out of the Book Fair account. Profits are then transferred to the Library account code, where purchases are made for library materials.
- Concur - Our PTO is new and this information was not available at that time. The PTO has been given the information to fill out for 2016-17.
- Concur - The bookkeeper has read and understands the regulation. In the future the E accounts will be remitted to PWCPS and cleared by year-end.
- Concur - The bookkeeper will ensure that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

Swans Creek Elementary School

Current Year Comments:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

During our audit of disbursements to the principal and bookkeeper, it was discovered that the bookkeeper was a signer on check #2704 that was made payable to herself. We recommend that checks be signed by different authorized signers other than the payee of the check.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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, if there are balances left in field trip at year end, the bookkeeper will either remit to PWCPS for transportation expenses or refund to students who participated in field trip.
- Concur - In the future, if a check is for reimbursement to the bookkeeper, the bookkeeper will not sign the check. In the event that a check is made out to one of the three signatories authorized to sign checks for our school, the other two signatories will sign the check.
- Concur - In the future, The PTA/Booster Club (Co-op Activities Form 1) will be included in the audit information as a required part of the audit examination.

Triangle Elementary School

Current Year Comments:

During our audit, it was determined that the yearbook lost approximately \$1,200 during fiscal year 2016. 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.

Triangle Elementary School (Continued)

Current Year Comments: (continued)

During our audit of cash receipts, it was determined that receipt #5017 was not deposited 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.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Management's Response

- Concur - According to last year's Year Book Coordinator, the total of 351 copies (@\$13.36) ordered was a reduced number from the 2014-2015 school year which had 58 unsold copies. For this year, we will order less copies and utilize a prepay system more rigorously as well as try to get a better price per copy from a vendor.
- Concur - This particular deposit was made in February of 2016 while we had a retired bookkeeper filling in. I have spoken with our current bookkeeper who started working in April 2016, and she is aware of the regulation and will make all deposits in a timely manner.
- Concur - Our current bookkeeper and the new PTO president worked closely together to complete this form. It is available upon request. The form in question will be completed in a timely manner by the PTO president and kept on hand from this point forward.
- Concur - Out of the \$1,376 total balance, we were able to remit \$1,016.36 to PWCS to reimburse the site base field trip account. From this point on, these accounts will be closely monitored and run appropriately by our new bookkeeper.

Tyler Elementary School

Current Year Comments:

During our audit of cash disbursements, we noted that check # 1870 was signed by only the Principal. We recommend all checks contain the signature of two authorized signatories.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Management's Response

- Concur - In the future, all checks will contain both the principal and bookkeeper's signatures. The principal will refrain from signing any checks that do not already contain the bookkeeper's signature.
- Concur - Any remaining money collected from students and chaperones for a single trip that collectively exceeds \$100 will be refunded or used to benefit the students that contributed for that particular trip.

Vaughan Elementary School

Repeat of Prior Year Comment:

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

Current Year Comments:

The fourth grade field trip account had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year end and better fund management utilized to avoid the over spending of accounts.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - We will ensure in the future E-script revenue fees will be remitted semi-annually to PWCPS.
- Concur - It was noted the fourth grade field trip account had a deficit balance at June 30, 2016. A fund transfer was done on August 10th, 2016 to cover the negative balance for the fourth grade field trip account. We will ensure in the future that better fund management is utilized to avoid the over spending in accounts, and our school will follow your recommendations.
- Concur - In response to the balances remaining in field trip accounts at year end not remitted to PWCPS for transportation expenses. We will make certain all balances remaining in field trip accounts at year end will be remitted to PWCPS or refunded to the students that participated in the field trip.
- Concur - Several fundraising accounts maintained balances at June 30, 2016. The fundraising account balances were transferred to an appropriate account on 09/28/2016. In the future we will ensure the fundraising accounts balances will be transferred to an appropriate account, and our school will follow the PWCPS guidelines.

Victory Elementary School

Repeat of Prior Year Comment:

During our audit, we noted an unrelated disbursement made from the pictures and faculty coke 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.

Victory Elementary School (Continued)

Current Year Comments:

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The school disbursed \$575.55 out of its school office account for payment of cafeteria deficit lunch balances. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

During our audit of cash disbursements, it was discovered that check #1780 did not contain proper supporting documentation. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

At June 30, 2016, the school had one check that had 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.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 - Unrelated disbursements were made from the pictures and faculty coke accounts. From now on, only transactions that are directly related to these accounts will be posted to these accounts.
- Concur- The bookkeeper has been made aware that according to the PWCPS guidelines, payments for deficit student lunch balances should only be paid using PTO/PTA donated funds or other similar donations as per the Financial Guidelines Manual.
- Concur - Funds collected for the current year's field trips will be used for that field trip and no extra money will be collected.
- Concur - Moving forward, all documentation will be signed and approved by the budget holder.
- Concur - At the recommendation of the Auditor, the bookkeeper has written off the check and the amount has been added back to the school's balance.
- Concur - The bookkeeper has made certain that she has received a copy of this information. The new PTO Treasurer and bookkeeper are in constant communication to be certain that this does not happen in the future.

West Gate Elementary School

Current Year Comments:

During our audit of cash receipts, we noted several instances where the school did not utilize cash transmittal forms for remittance of funds to the bookkeeper. For this reason, we were unable to verify the date the funds were actually received and remitted to the bookkeeper. We recommend that the school utilize cash transmittal forms that are commonly used amongst most other schools in the County.

During our audit of fundraisers, we determined that receipts recorded on the school's general ledger were understated from the amount of sales reported to Scholastic Inc. by \$252.08 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.

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

Management's Response

- Concur - In the future all deposits made will have a cash receipt attached reflecting the amount and date that the funds were remitted to the bookkeeper.
- Concur - Scholastic Book Fairs made an error in their reported funds collected for cash and checks in our spring book fair. The bookkeeper has contacted Scholastic and they have issued a credit for \$281.42 that will be reflected in our fall book fair this October.
- Concur - Funds leftover from previous years' field trips have been transferred out of accounts so they will no longer have remaining balances.

Westridge Elementary School

Current Year Comment:

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

Management's Response

- Concur - The Bookkeeper made a disbursement from the book fair account that should have been made from library account. The money should have been transferred from the book fair account to the library account. My Bookkeeper noticed her mistake when she was getting her records ready for the audit. She noted on the check requisition that she had made the mistake.

Mary Williams Elementary School

Current Year Comments:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

Mary Williams Elementary School (Continued)

Current Year Comments: (continued)

During our audit we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

The school had two accounts with deficit balances at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 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 - We agree with the auditors' comment and we will adhere to his recommendations. Funds from field trip accounts will be transferred to the school's site budget at the end of the school year to offset transportation expenses.
- Concur - Funds from fundraising account that rolled from previous years will be transferred to site base budget or School office.
- Concur - Deficit balance will be cleared prior to closing the school year.
- Concur - Co-op Form1 will be turned in with PTO documents.

T. Clay Wood Elementary School

Current Year Comments:

According to PWCPs policy, balances remaining in field trip accounts at year end should be remitted to PWCPs for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

During our audit we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

Management's Response

- Concur - Third and Fourth Grade Field Trip accounts both had balances under \$100, from this point forward we will move any field trip account balance under \$100 to another instructional account or send it to our appropriated funds to reduce transportations costs. Fifth Grade did have a balance over \$100, and this money was to cover an invoice for that class that was not received until after June 30, 2016. In the future we will make sure it is noted accurately that we are still awaiting invoices for the fund balance in the account.
- Concur - From this point forward all fundraising accounts with a positive balance will have the profits moved to an appropriate account in SAF at the end of the year.

Woodbine Preschool

No comments or recommendations.

Woodbridge Middle School

Current Year Comments:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the students overcharged that participated in the field trip.

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2016. The payment totaled \$3,340.33 and was paid out of the student activities account. According to the PWCPS guidelines, payments for deficit student lunch balances should only be paid from PTO/PTA donated funds or other similar donations for the specific purpose of paying the deficit balance. Accounts that are intended for the benefit of all students should not be utilized to pay delinquent balances owed by a selected number of students.

Management's Response

- Concur - In the future, all field trip money will be remitted to the finance department to cover the cost of buses or if the amount collected exceeds the cost, the overage will be returned to students.
- Concur - Beginning immediately, we will use site based funds to cover the cost of lunches for students who owe the cafeteria. We will not use fundraising money or any other funds from our Activity Funds in the future.

Woodbridge High School

No comments or recommendations.

Yorkshire Elementary School

Repeat of Prior Year Comment:

During our audit of cash disbursements, it was discovered that check #11872 was not supported by adequate documentation. Additionally, the documentation supporting check #11845 did not agree to the amount for which the check was written. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

Current Year Comments:

During our audit, we noted several fundraising accounts maintained balances at June 30, 2016. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

It was discovered that the school did not prepare monthly financial reports for December 2015-May 2016, until July 2016. Financial reports should be prepared and approved on a monthly basis by authorized personnel.

Yorkshire Elementary School (Continued)

Current Year Comments: (continued)

The PTA/Booster Club (Co-op Activities Form 1) for June 30, 2016 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

The school's interest revenue account had a deficit balance at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

Management's Response

- Concur - Checks will be supported by adequate documentation and reviewed by the principal before they are processed for payment.
- Concur - Fundraiser funds will be transferred to the appropriate account at the conclusion of the specific fundraiser.
- Concur - Financial reports will be added to the agenda of weekly meetings between the principal and bookkeeper to ensure that the monthly reports are prepared, reviewed, and approved by the monthly due date.
- Concur - The PTA (Co-Op Activities Form 1) will be completed by the PTA for each type of fundraiser they are sponsoring at for the school.
- Concur - All appropriate transfers will be made to accounts to ensure there are no accounts with deficit balances at fiscal year-end.

Chris Yung Elementary School

Current Year Comments:

According to PWCPS policy, balances remaining in field trip accounts at year end should be remitted to PWCPS for transportation expenses or refunded to the students that participated in the field trip. The school had balances in several field trip accounts at year end.

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.

The school had several accounts with deficit balances at June 30, 2016. According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. We recommend that transfers be made to any accounts with a deficit balance at year-end and better fund management utilized to avoid the over spending of accounts.

During our audit of cash disbursements, it was discovered that checks #130 and #137 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.

During our audit, we noted that numerous checks were signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

Chris Yung Elementary School (Continued)

Current Year Comments: (continued)

During our audit of cash receipts, it was determined that receipts #23, #234 and #248 were not deposited 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. We recommend the school adhere to PWCS policy.

Management's Response

I concur with the Audit Findings as stated in the Independent Auditor's Report for the FY 2015-16 Student Activity Fund Audit. In the future, the following corrective actions will be taken to ensure that these findings do not reoccur:

- Concur - There will be zero balances remaining in all Field Trip accounts at the end of each school year. Any funds remaining at the end of the year will be remitted to PWCS for transportation expenses or refunded to students who participated in the field trip.
- Concur - There will not be any unrelated disbursements made from the Book Fair Account. Only transactions that are directly related to the specific activity will be posted in the account.
- Concur - No accounts will end the year with a deficit balance. To avoid this, transfers will be made to those accounts and over spending in all accounts will be avoided.
- Concur - All checks will be supported with appropriate documentation and contain the principal's approval and checks will contain the signatures of two authorized persons.
- Concur - All cash receipts of \$25 or more will be deposited in the bank daily.

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