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COUNTY OF PRINCE WILLIAM, VIRGINIA  
PUBLIC SCHOOL ACTIVITY FUNDS  
CASH BASIS FINANCIAL STATEMENT  
YEAR ENDED JUNE 30, 2017

ROBINSON, FARMER, COX ASSOCIATES

*A PROFESSIONAL LIMITED LIABILITY COMPANY      CERTIFIED PUBLIC ACCOUNTANTS*

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CHARLOTTESVILLE    □    RICHMOND    □    LOUISA    □    FREDERICKSBURG    □    STAUNTON    □    BLACKSBURG



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# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## Independent Auditors' Report

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

### Report on the Financial 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, 2017, 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, 2017, 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 8, 2017 on our consideration of County of Prince William, Virginia School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Prince William, Virginia School Activity Funds' internal control over financial reporting and compliance.

*Robinson, Farmer, Cox Associates*

Staunton, Virginia  
September 8, 2017

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the accompanying summary statement of cash receipts, disbursements and balances of County of Prince William, Virginia School Activity Funds for the year ended June 30, 2017, and the related notes to the financial statement and have issued our report thereon dated September 8, 2017, 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 (2017-001).

## 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 8, 2017



- 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, 2017

Name of School	Cash Balance July 1, 2016	Receipts	Disbursements	Cash Balance June 30, 2017
Alvey Elementary School	\$ 34,555.48	\$ 89,448.72	\$ 82,776.50	\$ 41,227.70
Antietam Elementary School	17,530.10	67,353.70	58,614.52	26,269.28
Ashland Elementary School	32,638.49	123,740.47	120,225.94	36,153.02
Battlefield High School	279,228.63	1,037,639.42	960,775.47	356,092.58
Bel Air Elementary School	12,212.34	34,207.25	35,565.09	10,854.50
Belmont Elementary School	49,180.64	30,639.61	25,336.08	54,484.17
Bennett Elementary School	31,999.34	61,990.41	73,296.10	20,693.65
Louise A. Benton Middle School	122,237.35	295,323.97	275,429.39	142,131.93
Stuart M. Beville Middle School	53,411.29	168,685.19	166,901.68	55,194.80
Brentsville District High School	188,026.59	556,671.12	614,523.20	130,174.51
Bristow Run Elementary School	15,772.25	100,850.74	96,827.40	19,795.59
Buckland Mills Elementary School	125,687.11	91,099.01	110,333.05	106,453.07
Bull Run Middle School	80,167.18	239,806.93	258,480.35	61,493.76
Cedar Point Elementary School	45,262.93	52,684.34	74,532.26	23,415.01
Coles Elementary School	45,309.96	38,591.53	36,616.20	47,285.29
Colgan High School	-	519,992.07	387,396.97	132,595.10
Dale City Elementary School	25,518.48	28,488.17	26,923.30	27,083.35
Dumfries Elementary School	16,944.90	34,057.30	28,167.18	22,835.02
Suella Ellis Elementary School	14,038.65	33,994.47	28,903.39	19,129.73
Enterprise Elementary School	13,044.66	25,243.10	24,265.31	14,022.45
Featherstone Elementary School	9,160.48	34,940.31	30,894.31	13,206.48
Fannie Fitzgerald Elementary School	33,384.55	41,281.58	40,557.05	34,109.08
Forest Park High School	270,753.35	577,074.55	608,525.44	239,302.46
Freedom High School	637,014.45	670,208.00	554,144.95	753,077.50
Gainesville Middle School	134,805.43	275,881.60	258,748.72	151,938.31
Gar-Field High School	288,268.88	603,946.97	569,757.09	322,458.76
Glenkirk Elementary School	42,764.09	133,781.87	148,241.42	28,304.54
Governor School	512.03	308.00	333.44	486.59
Graham Park Middle School	73,384.01	160,399.84	147,644.25	86,139.60
Samuel L. Gravely, Jr. Elementary School	47,597.49	117,401.06	102,338.88	62,659.67
Hampton Middle School	88,619.75	153,879.94	187,768.79	54,730.90
Haymarket Elementary School	28,815.10	86,841.55	93,294.49	22,362.16
Henderson Elementary School	33,757.83	66,225.87	49,493.94	50,489.76
C. D. Hylton High School	867,032.55	772,907.34	735,150.19	904,789.70
Independent Hill School	33,337.71	6,260.89	11,061.76	28,536.84
Stonewall Jackson High School	320,888.70	450,689.92	441,391.26	330,187.36
Kerrydale Elementary School	10,636.41	26,400.37	27,071.63	9,965.15
Kilby Elementary School	5,464.25	14,629.54	12,170.46	7,923.33
Martin Luther King Jr. Elementary School	11,186.72	19,492.16	24,019.41	6,659.47
Lake Ridge Elementary School	130,069.55	65,285.75	34,136.03	161,219.27
Lake Ridge Middle School	175,750.56	178,816.96	202,327.08	152,240.44
Leesylvania Elementary School	20,708.81	64,454.65	68,673.36	16,490.10
Loch Lomond Elementary School	6,692.37	31,591.79	31,089.51	7,194.65
Fred M. Lynn Middle School	55,033.36	136,163.89	135,128.21	56,069.04
Marshall Elementary School	18,800.94	136,693.89	139,809.35	15,685.48
Marstellar Middle School	112,495.98	269,550.66	264,320.95	117,725.69
Marumsc Hills Elementary School	29,721.49	33,141.01	30,277.58	32,584.92
Christa McAuliffe Elementary School	17,425.58	43,127.24	40,765.13	19,787.69
Minnieville Elementary School	10,564.72	27,016.40	29,141.76	8,439.36

COUNTY OF PRINCE WILLIAM, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances--All Schools  
Year Ended June 30, 2017 (continued)

Name of School	Cash Balance July 1, 2016	Receipts	Disbursements	Cash Balance June 30, 2017
Montclair Elementary School	\$ 16,975.24	\$ 68,095.44	\$ 77,873.22	\$ 7,197.46
Mountain View Elementary School	19,359.05	112,528.45	111,680.27	20,207.23
Mullen Elementary School	15,659.34	46,867.66	38,753.27	23,773.73
Neabsco Elementary School	29,643.29	30,582.94	38,596.59	21,629.64
New Directions Alternative School	12,852.72	4,130.00	4,130.00	12,852.72
New Dominion Alternative School	7,843.06	554.49	-	8,397.55
Nokesville Elementary School	24,361.45	114,673.85	109,520.10	29,515.20
Occoquan Elementary School	5,437.53	34,584.83	27,148.08	12,874.28
Old Bridge Elementary School	27,656.85	54,617.12	51,610.91	30,663.06
Osbourn Park High School	340,886.95	572,691.43	578,776.50	334,801.88
Rosa Parks Elementary School	10,081.58	37,941.52	37,506.42	10,516.68
Parkside Middle School	66,289.87	118,530.57	123,561.51	61,258.93
Patriot High School	279,883.64	831,970.39	852,925.25	258,928.78
John F. Pattie, Sr. Elementary School	55,962.38	75,921.65	85,956.33	45,927.70
Penn Elementary School	9,114.13	74,958.09	67,252.75	16,819.47
Pennington Traditional School	37,056.26	122,858.51	111,078.32	48,836.45
Piney Branch Elementary School	50,838.76	107,624.27	129,627.70	28,835.33
Mary Porter Traditional School	48,747.64	86,894.39	86,304.91	49,337.12
Potomac Middle School	48,595.33	144,932.10	148,586.02	44,941.41
Potomac High School	127,200.33	500,323.85	490,634.40	136,889.78
Potomac View Elementary School	14,078.11	20,604.22	22,985.99	11,696.34
Ronald Reagan Middle School	110,996.65	340,424.20	333,404.10	118,016.75
Rippon Middle School	69,937.36	155,865.82	159,047.48	66,755.70
River Oaks Elementary School	17,936.12	44,812.62	32,443.58	30,305.16
Rockledge Elementary School	60,912.52	51,577.37	49,092.80	63,397.09
Herbert J. Saunders Middle School	127,533.55	210,083.73	220,042.52	117,574.76
Signal Hill Elementary School	16,181.61	113,969.08	89,022.01	41,128.68
Sinclair Elementary School	8,973.27	27,653.67	20,842.04	15,784.90
Springwoods Elementary School	65,461.16	74,861.85	76,983.30	63,339.71
Stonewall Middle School	133,743.01	93,530.70	103,853.62	123,420.09
Sudley Elementary School	30,836.86	39,319.11	40,744.69	29,411.28
Swans Creek Elementary School	26,044.74	90,151.35	89,062.62	27,133.47
Triangle Elementary School	50,043.65	24,458.40	31,105.20	43,396.85
Tyler Elementary School	16,679.50	47,417.90	48,194.65	15,902.75
Vaughan Elementary School	39,022.75	30,790.13	33,326.25	36,486.63
Victory Elementary School	23,467.98	55,264.56	49,025.94	29,706.60
West Gate Elementary School	4,414.84	17,900.46	17,586.79	4,728.51
Westridge Elementary School	25,031.44	69,249.29	73,292.43	20,988.30
Mary Williams Elementary School	81,570.00	142,427.62	134,654.87	89,342.75
Kyle R. Wilson Elementary School	-	72,232.18	51,276.52	20,955.66
T. Clay Wood Elementary School	21,930.92	205,700.16	207,550.90	20,080.18
Woodbine Preschool	10,119.72	770.96	556.14	10,334.54
Woodbridge Middle School	153,054.51	237,361.40	244,200.25	146,215.66
Woodbridge High School	427,541.63	986,869.03	1,006,453.28	407,957.38
Yorkshire Elementary School	34,803.53	41,352.89	43,966.67	32,189.75
Chris Yung Elementary School	11,520.08	42,455.63	41,063.12	12,912.59
Totals	\$ 7,533,694.42	\$ 15,207,287.00	\$ 14,895,466.13	\$ 7,845,515.29

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, 2017

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**NOTE 1 - REPORTING ENTITY:**

**Nature of Activities:**

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

**Significant Accounting Policy:**

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

**NOTE 2 - DEPOSITS:**

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

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

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

COUNTY OF PRINCE WILLIAM, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses  
Year Ended June 30, 2017

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2017-001

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 8, 2017

- 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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 12,779.92	\$ 21,518.53	\$ 26,320.70	\$ 7,164.48	\$ 15,142.23
Fundraisers	5,859.94	31,920.70	17,935.88	(6,546.49)	13,298.27
School Operating	15,915.62	27,377.98	30,344.10	(252.55)	12,696.95
Clearing	-	7,173.77	6,659.28	(424.24)	90.25
Faculty	-	1,457.74	1,516.54	58.80	-
School Total	<u>\$ 34,555.48</u>	<u>\$ 89,448.72</u>	<u>\$ 82,776.50</u>	<u>\$ -</u>	<u>\$ 41,227.70</u> *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 41,227.70



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ANTIETAM ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,320.03	\$ 1,486.00	\$ 1,881.00	\$ -	\$ 925.03
Instructional	2,825.29	27,032.60	29,169.50	5,576.49	6,264.88
Fundraisers	11,421.97	19,662.86	16,225.37	(5,598.49)	9,260.97
School Operating	1,216.04	8,910.00	428.00	32.00	9,730.04
Clearing	-	9,872.24	9,862.24	(10.00)	-
Faculty	746.77	390.00	1,048.41	-	88.36
School Total	\$ <u>17,530.10</u>	\$ <u>67,353.70</u>	\$ <u>58,614.52</u>	\$ <u>-</u>	\$ <u>26,269.28</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 26,269.28

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 2,434.20	\$ 2,255.84	\$ 2,778.54	\$ -	\$ 1,911.50
Instructional	8,063.41	35,236.18	41,547.46	7,420.16	9,172.29
Fundraisers	10,670.34	36,086.13	27,144.03	(17,499.93)	2,112.51
School Operating	11,290.79	15,763.65	18,622.67	14,541.09	22,972.86
Clearing	(370.80)	32,603.67	27,543.05	(5,065.62)	(375.80)
Faculty	550.55	1,795.00	2,590.19	604.30	359.66
School Total	<u>\$ 32,638.49</u>	<u>\$ 123,740.47</u>	<u>\$ 120,225.94</u>	<u>\$ -</u>	<u>\$ 36,153.02</u> *

\* Represented by cash on demand with:

SunTrust Bank	
--Checking	<u>\$ 36,153.02</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 41,115.69	\$ 118,007.92	\$ 78,262.36	\$ (41,647.71)	\$ 39,213.54
Instructional	30,575.60	93,660.69	63,406.77	(38,223.43)	22,606.09
Fundraisers	139,351.12	531,578.17	323,546.75	(138,027.69)	209,354.85
School Operating	65,368.70	33,944.48	26,304.81	8,980.88	81,989.25
Clearing	(584.71)	258,139.59	468,554.78	210,337.16	(662.74)
Faculty	3,402.23	2,308.57	700.00	(1,419.21)	3,591.59
School Total	\$ 279,228.63	\$ 1,037,639.42	\$ 960,775.47	\$ -	\$ 356,092.58 *

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 131,707.18
--Money Market Savings	224,385.40
Total cash	<u>\$ 356,092.58</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 195.13	\$ 650.00	\$ 794.25	\$ 173.00	\$ 223.88
Instructional	561.51	14,357.58	15,643.10	5,293.01	4,569.00
Fundraisers	9,482.82	16,132.87	15,748.71	(6,777.61)	3,089.37
School Operating	1,952.88	2,222.39	2,444.62	1,241.60	2,972.25
Clearing	20.00	844.41	934.41	70.00	-
School Total	<u>\$ 12,212.34</u>	<u>\$ 34,207.25</u>	<u>\$ 35,565.09</u>	<u>\$ -</u>	<u>\$ 10,854.50</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,854.50</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Trasfers	Cash Balance June 30, 2017
Clubs	\$ 10,416.03	\$ -	\$ -	\$ -	\$ 10,416.03
Instructional	31,651.48	7,462.79	8,134.75	1,641.11	32,620.63
Fundraisers	4,254.52	15,539.31	15,873.23	(433.52)	3,487.08
School Operating	2,365.20	6,698.32	423.32	(1,207.59)	7,432.61
Clearing	-	559.19	559.19	-	-
Faculty	493.41	380.00	345.59	-	527.82
School Total	\$ 49,180.64	\$ 30,639.61	\$ 25,336.08	\$ -	\$ 54,484.17 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 54,484.17</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 25,779.05	\$ 26,918.37	\$ 46,861.91	\$ 14,311.21	\$ 20,146.72
Fundraisers	4,937.33	32,806.67	21,022.01	(16,736.99)	(15.00)
School Operating	332.98	-	2,203.05	2,015.78	145.71
Clearing	-	550.42	975.42	410.00	(15.00)
Faculty	949.98	1,714.95	2,233.71	-	431.22
School Total	<u>\$ 31,999.34</u>	<u>\$ 61,990.41</u>	<u>\$ 73,296.10</u>	<u>\$ -</u>	<u>\$ 20,693.65</u> *

\* Represented by cash on demand with:

TD Bank  
--Checking \$ 20,693.65

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 39,055.19	\$ 18,327.19	\$ 13,012.91	\$ (17,248.71)	\$ 27,120.76
Instructional	65,093.80	118,947.90	122,454.03	4,656.06	66,243.73
Fundraisers	8,348.23	125,805.78	65,216.63	(42,268.26)	26,669.12
School Operating	8,895.41	13,595.49	4,888.53	3,901.12	21,503.49
Clearing	(65.00)	17,007.61	69,611.39	52,540.78	(128.00)
Faculty	909.72	1,640.00	245.90	(1,580.99)	722.83
School Total	\$ 122,237.35	\$ 295,323.97	\$ 275,429.39	\$ -	\$ 142,131.93 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>142,131.93</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STUART M. BEVILLE MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 7,192.63	\$ 5,713.66	\$ 1,952.52	\$ (5,598.77)	\$ 5,355.00
Instructional	5,743.19	29,373.23	24,279.09	258.49	11,095.82
Fundraisers	20,527.57	91,737.33	63,796.77	(29,177.34)	19,290.79
School Operating	18,353.42	5,777.13	2,473.10	(3,518.32)	18,139.13
Clearing	32.31	31,982.32	70,575.70	38,561.07	-
Faculty	1,562.17	4,101.52	3,824.50	(525.13)	1,314.06
School Total	\$ 53,411.29	\$ 168,685.19	\$ 166,901.68	\$ -	\$ 55,194.80 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 33,348.15
--Savings	<u>21,846.65</u>
Total cash	<u>\$ 55,194.80</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, 2017

Functions	Cash Balance July, 1 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 55,424.93	\$ 116,702.53	\$ 127,614.55	\$ 1,409.54	\$ 45,922.45
Instructional	5,565.37	22,017.66	22,117.58	(1,572.42)	3,893.03
Fundraisers	119,621.98	332,782.08	366,943.94	(10,756.79)	74,703.33
School Operating	6,332.94	20,105.64	20,158.80	(1,164.82)	5,114.96
Clearing	-	63,921.59	76,006.08	12,084.49	-
Faculty	1,081.37	1,141.62	1,682.25	-	540.74
School Total	\$ <u>188,026.59</u>	\$ <u>556,671.12</u>	\$ <u>614,523.20</u>	\$ <u>-</u>	\$ <u>130,174.51</u> *

\* Represented by cash on demand with:

Carter Bank & Trust	
--Checking	\$ 5,184.34
--Money Market	<u>124,990.17</u>
Total Cash	<u>\$ 130,174.51</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BRISTOW RUN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 3,578.71	\$ -	\$ 251.50	\$ -	\$ 3,327.21
Instructional	7,023.12	34,896.00	36,651.43	3,054.00	8,321.69
Fundraisers	-	17,036.95	11,592.95	(5,444.00)	-
School Operating	4,106.17	31,146.00	16,102.24	(11,824.72)	7,325.21
Clearing	-	15,442.89	29,392.58	13,949.69	-
Faculty	1,064.25	2,328.90	2,836.70	265.03	821.48
School Total	\$ 15,772.25	\$ 100,850.74	\$ 96,827.40	\$ -	\$ 19,795.59 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>19,795.59</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

BUCKLAND MILLS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 11,811.00	\$ 10,627.83	\$ 12.19	\$ 1,195.36
Instructional	99,537.07	35,072.20	69,547.00	33,676.99	98,739.26
Fundraisers	1,561.74	10,967.16	4,207.31	(7,919.91)	401.68
School Operating	23,574.09	31,449.39	1,811.19	(48,060.29)	5,152.00
Clearing	-	1,185.19	23,514.08	22,328.89	-
Faculty	1,014.21	614.07	625.64	(37.87)	964.77
School Total	\$ <u>125,687.11</u>	\$ <u>91,099.01</u>	\$ <u>110,333.05</u>	\$ <u>-</u>	\$ <u>106,453.07</u> *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 106,453.07

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, 2017

Functions	Cash Balance July, 1 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 7,301.49	\$ 14,230.70	\$ 16,906.95	\$ 699.78	\$ 5,325.02
Instructional	36,228.89	82,468.97	122,256.09	27,222.09	23,663.86
Fundraisers	31,653.18	102,357.16	80,410.21	(26,926.09)	26,674.04
School Operating	4,062.38	1,081.53	2,242.55	2,312.78	5,214.14
Clearing	-	38,533.93	35,341.37	(3,192.56)	-
Faculty	921.24	1,134.64	1,323.18	(116.00)	616.70
School Total	\$ 80,167.18	\$ 239,806.93	\$ 258,480.35	\$ -	\$ 61,493.76 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>61,493.76</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 49.69	\$ 1,249.00	\$ 2,761.45	\$ 2,023.66	\$ 560.90
Instructional	19,838.25	29,388.05	41,995.36	8,847.59	16,078.53
Fundraisers	1,235.82	13,907.11	5,614.52	(8,292.59)	1,235.82
School Operating	21,475.59	4,759.21	20,598.98	(2,837.66)	2,798.16
Clearing	-	1,736.80	1,795.80	59.00	-
Faculty	2,663.58	1,644.17	1,766.15	200.00	2,741.60
School Total	<u>\$ 45,262.93</u>	<u>\$ 52,684.34</u>	<u>\$ 74,532.26</u>	<u>\$ -</u>	<u>\$ 23,415.01</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>23,415.01</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 3.40	\$ 50.00	\$ -	\$ -	\$ 53.40
Instructional	22,024.83	13,466.95	16,108.90	8,933.78	28,316.66
Fundraisers	1,715.38	21,347.60	14,088.13	(8,880.58)	94.27
School Operating	21,565.89	957.66	4,332.85	14.53	18,205.23
Clearing	(153.59)	1,563.42	1,563.42	153.59	-
Faculty	154.05	1,205.90	522.90	(221.32)	615.73
School Total	<u>\$ 45,309.96</u>	<u>\$ 38,591.53</u>	<u>\$ 36,616.20</u>	<u>\$ -</u>	<u>\$ 47,285.29 *</u>

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 47,285.29

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

COLGAN HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 140,399.77	\$ 106,028.63	\$ 3,367.62	\$ 37,738.76
Instructional	-	80,117.32	81,489.60	12,236.34	10,864.06
Fundraisers	-	192,465.18	131,667.32	(9,611.56)	51,186.30
School Operating	-	38,163.25	27,669.17	(876.56)	9,617.52
Clearing	-	68,282.55	39,919.83	(5,397.67)	22,965.05
Faculty	-	564.00	622.42	281.83	223.41
School Total	\$ <u>-</u>	\$ <u>519,992.07</u>	\$ <u>387,396.97</u>	\$ <u>-</u>	\$ <u>132,595.10</u> *

\* Represented by cash on demand with:

Capital One Bank	
--Checking	\$ <u>132,595.10</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,009.49	\$ -	\$ 54.78	\$ -	\$ 954.71
Instructional	10,100.79	6,313.75	8,719.94	(2,253.34)	5,441.26
Fundraisers	12,451.85	12,402.01	11,497.09	(1,247.70)	12,109.07
School Operating	1,600.20	7,148.86	246.00	(338.57)	8,164.49
Clearing	-	1,413.55	5,253.16	3,839.61	-
Faculty	356.15	1,210.00	1,152.33	-	413.82
School Total	<u>\$ 25,518.48</u>	<u>\$ 28,488.17</u>	<u>\$ 26,923.30</u>	<u>\$ -</u>	<u>\$ 27,083.35</u> *

\* Represented by cash on demand with:

Capital One Bank	
--Checking	<u>\$ 27,083.35</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 9,022.07	\$ 8,733.05	\$ 8,769.74	\$ 1,762.00	\$ 10,747.38
Fundraisers	3,360.18	17,368.37	15,440.20	(1,758.16)	3,530.19
School Operating	3,594.36	5,462.37	1,176.00	-	7,880.73
Clearing	-	1,197.00	1,197.00	-	-
Faculty	968.29	1,296.51	1,584.24	(3.84)	676.72
School Total	\$ <u>16,944.90</u>	\$ <u>34,057.30</u>	\$ <u>28,167.18</u>	\$ <u>-</u>	\$ <u>22,835.02</u> *

\* Represented by cash on demand with:

Bank of America  
--Checking \$ 22,835.02

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 4,814.43	\$ 15,343.50	\$ 15,126.76	\$ 3,062.57	\$ 8,093.74
Fundraisers	5,273.11	10,402.02	7,947.97	(7,136.31)	590.85
School Operating	2,779.39	2,440.84	2,341.06	6,321.57	9,200.74
Clearing	-	4,572.80	2,908.67	(1,664.13)	-
Faculty	1,171.72	1,235.31	578.93	(583.70)	1,244.40
School Total	<u>\$ 14,038.65</u>	<u>\$ 33,994.47</u>	<u>\$ 28,903.39</u>	<u>\$ -</u>	<u>\$ 19,129.73</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 19,129.73</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 2,040.51	\$ 12,990.00	\$ 10,615.53	\$ 909.50	\$ 5,324.48
Fundraisers	3,961.50	5,877.89	4,442.04	(3,292.80)	2,104.55
School Operating	2,819.22	3,583.35	2,607.90	(1,711.00)	2,083.67
Clearing	-	1,969.59	6,063.89	4,094.30	-
Faculty	4,223.43	822.27	535.95	-	4,509.75
School Total	<u>\$ 13,044.66</u>	<u>\$ 25,243.10</u>	<u>\$ 24,265.31</u>	<u>\$ -</u>	<u>\$ 14,022.45</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 14,022.45

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FEATHERSTONE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July1, 2016	Receipts	Disburse- ments	Inter- Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 75.00	\$ 75.00	\$ -	\$ -
Instructional	5,216.23	18,191.00	19,576.92	4,762.41	8,592.72
Fundraisers	2,147.13	12,359.57	7,080.42	(5,040.00)	2,386.28
School Operating	1,588.86	2,144.19	1,328.31	(353.66)	2,051.08
Clearing	-	1,239.55	1,670.80	431.25	-
Faculty	208.26	931.00	1,162.86	200.00	176.40
School Total	\$ 9,160.48	\$ 34,940.31	\$ 30,894.31	\$ -	\$ 13,206.48 *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 13,206.48

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 819.48	\$ 937.00	\$ 1,289.74	\$ -	\$ 466.74
Instructional	8,113.86	6,527.02	7,329.18	1,222.44	8,534.14
Fundraisers	479.40	22,242.30	15,635.00	(7,086.70)	-
School Operating	20,968.88	2,217.00	5,885.59	6,289.87	23,590.16
Clearing	-	7,697.01	7,071.40	(625.61)	-
Faculty	3,002.93	1,661.25	3,346.14	200.00	1,518.04
School Total	<u>\$ 33,384.55</u>	<u>\$ 41,281.58</u>	<u>\$ 40,557.05</u>	<u>\$ -</u>	<u>\$ 34,109.08</u> *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>34,109.08</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 48,861.05	\$ 55,408.82	\$ 36,714.45	\$ (12,923.67)	\$ 54,631.75
Instructional	30,410.92	59,426.02	36,702.61	4,772.99	57,907.32
Fundraisers	108,778.38	287,883.45	328,102.52	(10,251.60)	58,307.71
School Operating	75,008.94	9,483.88	14,061.13	(9,629.64)	60,802.05
Clearing	(526.18)	160,901.73	191,282.09	29,627.36	(1,279.18)
Faculty	8,220.24	3,970.65	1,662.64	(1,595.44)	8,932.81
School Total	\$ 270,753.35	\$ 577,074.55	\$ 608,525.44	\$ -	\$ 239,302.46 *

\* Represented by cash on demand with:

Capital One Bank		
--Checking		\$ 89,707.22
--Money Market		149,595.24
	Total cash	\$ 239,302.46

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

FREEDOM HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 16,639.31	\$ 101,106.56	\$ 62,407.37	\$ (21,870.35)	\$ 33,468.15
Instructional	63,367.30	68,579.53	25,396.25	(35,305.13)	71,245.45
Fundraisers	84,549.50	165,559.13	152,575.44	(15,650.93)	81,882.26
School Operating	472,295.96	2,273.08	8,160.31	99,929.16	566,337.89
Clearing	-	332,689.70	305,605.58	(27,084.12)	-
Faculty	162.38	-	-	(18.63)	143.75
School Total	\$ 637,014.45	\$ 670,208.00	\$ 554,144.95	\$ -	\$ 753,077.50 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 302,256.95
--Savings	<u>450,820.55</u>
Total cash	<u>\$ 753,077.50</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 24,289.57	\$ 36,808.11	\$ 40,147.63	\$ 1,626.76	\$ 22,576.81
Instructional	61,733.00	81,949.37	97,760.18	8,043.17	53,965.36
Fundraisers	40,437.03	86,179.98	62,024.43	(28,253.08)	36,339.50
School Operating	6,783.02	40,558.35	13,941.67	4,811.65	38,211.35
Clearing	586.36	28,715.61	43,805.87	14,503.90	-
Faculty	976.45	1,670.18	1,068.94	(732.40)	845.29
School Total	\$ 134,805.43	\$ 275,881.60	\$ 258,748.72	\$ -	\$ 151,938.31 *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ 51,501.38
--Savings	100,436.93
Total cash	\$ 151,938.31



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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 89,680.09	\$ 144,572.26	\$ 155,177.48	\$ 14,242.23	\$ 93,317.10
Instructional	26,932.26	84,337.31	38,277.61	(41,516.51)	31,475.45
Fundraisers	105,698.76	174,243.65	211,280.36	42,840.09	111,502.14
School Operating	66,229.79	43,906.73	36,127.15	13,541.91	87,551.28
Clearing	(652.40)	154,465.03	125,997.93	(29,202.10)	(1,387.40)
Faculty	380.38	2,421.99	2,896.56	94.38	0.19
School Total	\$ 288,268.88	\$ 603,946.97	\$ 569,757.09	\$ -	\$ 322,458.76 *

\* Represented by cash on demand with:

BB&T Bank	
--Money Market Checking	\$ 215,342.43
Cardinal Bank	
--Money Market Savings	<u>107,116.33</u>
Total cash	<u>\$ 322,458.76</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 4,965.08	\$ 12,889.11	\$ 5,048.08	\$ (7,050.39)	\$ 5,755.72
Instructional	31,954.44	60,317.35	73,069.09	(1,126.99)	18,075.71
Fundraisers	1,741.70	21,869.93	9,068.66	(13,085.55)	1,457.42
School Operating	2,317.57	14,813.50	2,495.17	(11,861.05)	2,774.85
Clearing	-	23,080.33	56,199.11	33,329.78	211.00
Faculty	1,785.30	811.65	2,361.31	(205.80)	29.84
School Total	<u>\$ 42,764.09</u>	<u>\$ 133,781.87</u>	<u>\$ 148,241.42</u>	<u>\$ -</u>	<u>\$ 28,304.54</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Business Checking \$ 28,304.54

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GOVERNOR SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July, 1 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Fundraising	\$ 60.08	\$ -	\$ -	\$ -	\$ 60.08
School Operating	-	-	48.00	-	(48.00)
Faculty	451.95	308.00	285.44	-	474.51
School Total	<u>\$ 512.03</u>	<u>\$ 308.00</u>	<u>\$ 333.44</u>	<u>\$ -</u>	<u>\$ 486.59 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 486.59</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 11,134.88	\$ 23,446.59	\$ 26,153.72	\$ 2,765.06	\$ 11,192.81
Instructional	18,716.09	48,814.50	54,533.14	28,245.61	41,243.06
Fundraisers	38,446.30	59,771.18	44,531.85	(29,715.14)	23,970.49
School Operating	1,836.39	18,987.63	13,310.14	(929.05)	6,584.83
Clearing	-	8,281.74	8,014.74	(267.00)	-
Faculty	3,250.35	1,098.20	1,100.66	(99.48)	3,148.41
School Total	\$ <u>73,384.01</u>	\$ <u>160,399.84</u>	\$ <u>147,644.25</u>	\$ <u>-</u>	\$ <u>86,139.60</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>86,139.60</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SAMUEL L. GRAVELY, JR. ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 2,301.50	\$ 2,066.00	\$ 1,844.16	\$ -	\$ 2,523.34
Instructional	17,934.35	27,666.25	28,110.32	14,452.72	31,943.00
Fundraisers	4,753.62	30,847.01	21,850.00	(8,472.71)	5,277.92
School Operating	21,098.72	31,366.03	28,303.12	(2,861.62)	21,300.01
Clearing	(253.34)	23,997.63	20,829.60	(3,195.03)	(280.34)
Faculty	1,762.64	1,458.14	1,401.68	76.64	1,895.74
School Total	<u>\$ 47,597.49</u>	<u>\$ 117,401.06</u>	<u>\$ 102,338.88</u>	<u>\$ -</u>	<u>\$ 62,659.67</u> *

\* Represented by cash on demand with:

Suntrust Bank  
--Checking

\$ 62,659.67

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HAMPTON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 8,549.38	\$ 8,656.22	\$ 11,662.45	\$ 2,554.55	\$ 8,097.70
Instructional	23,950.11	35,094.90	57,684.73	6,127.82	7,488.10
Fundraisers	3,414.12	62,807.29	58,613.13	(7,368.91)	239.37
School Operating	52,409.71	5,968.71	13,160.49	(8,190.93)	37,027.00
Clearing	(437.33)	37,976.47	44,905.94	6,877.47	(489.33)
Faculty	733.76	3,376.35	1,742.05	-	2,368.06
School Total	<u>\$ 88,619.75</u>	<u>\$ 153,879.94</u>	<u>\$ 187,768.79</u>	<u>\$ -</u>	<u>\$ 54,730.90</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 4,791.86
--Money Market	49,939.04
	<u>54,730.90</u>
Total cash	<u>\$ 54,730.90</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 3,698.51	\$ 28,902.25	\$ 30,082.67	\$ 1,323.60	\$ 3,841.69
Fundraisers	5,800.71	25,577.97	16,720.82	(3,873.13)	10,784.73
School Operating	18,256.82	28,749.00	42,506.12	2,299.53	6,799.23
Clearing	-	2,256.74	2,306.74	50.00	-
Faculty	1,059.06	1,355.59	1,678.14	200.00	936.51
School Total	\$ 28,815.10	\$ 86,841.55	\$ 93,294.49	\$ -	\$ 22,362.16 *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 22,362.16

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HENDERSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 8,215.42	\$ 23,347.45	\$ 28,009.49	\$ 3,039.80	\$ 6,593.18
Fundraisers	12,270.53	34,554.53	13,155.42	(6,035.15)	27,634.49
School Operating	12,538.97	503.88	683.41	2,752.04	15,111.48
Clearing	-	6,730.00	6,773.31	43.31	-
Faculty	732.91	1,090.01	872.31	200.00	1,150.61
School Total	<u>\$ 33,757.83</u>	<u>\$ 66,225.87</u>	<u>\$ 49,493.94</u>	<u>\$ -</u>	<u>\$ 50,489.76</u> *

\* Represented by cash on demand with:

PNC Bank	
--Checking	<u>\$ 50,489.76</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 49,380.59	\$ 69,699.56	\$ 56,785.92	\$ (4,802.58)	\$ 57,491.65
Instructional	165,516.60	162,063.34	136,093.00	(10,678.74)	180,808.20
Fundraisers	522,259.18	317,642.64	330,930.77	16,299.59	525,270.64
School Operating	125,086.97	13,866.28	19,419.90	17,124.79	136,658.14
Clearing	(325.00)	207,096.24	188,894.18	(18,443.06)	(566.00)
Faculty	5,114.21	2,539.28	3,026.42	500.00	5,127.07
School Total	\$ 867,032.55	\$ 772,907.34	\$ 735,150.19	\$ -	\$ 904,789.70 *

\* Represented by cash on demand with:

BB&T Bank	
--Interest Checking	\$ 138,051.57
--Money Market	<u>766,738.13</u>
Total cash	<u>\$ 904,789.70</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

INDEPENDENT HILL SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 15,891.74	\$ 597.55	\$ 91.68	\$ (2,685.41)	\$ 13,712.20
Fundraisers	329.35	3,487.93	1,135.25	19.07	2,701.10
School Operating	15,701.39	1,418.80	3,936.80	(2,107.98)	11,075.41
Clearing	-	222.50	4,996.82	4,774.32	-
Faculty	110.73	-	-	-	110.73
Other	1,304.50	534.11	901.21	-	937.40
School Total	\$ 33,337.71	\$ 6,260.89	\$ 11,061.76	\$ -	\$ 28,536.84 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>28,536.84</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

STONEWALL JACKSON HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 23,687.04	\$ 43,581.55	\$ 38,806.35	\$ (5,112.48)	\$ 23,349.76
Instructional	58,487.39	63,048.32	44,919.39	(14,779.33)	61,836.99
Fundraisers	161,372.55	233,045.14	197,839.62	(43,431.10)	153,146.97
School Operating	74,028.68	21,947.66	20,495.66	14,800.73	90,281.41
Clearing	(300.00)	86,888.24	138,515.72	51,927.48	-
Faculty	3,613.04	2,179.01	814.52	(3,405.30)	1,572.23
School Total	\$ 320,888.70	\$ 450,689.92	\$ 441,391.26	\$ -	\$ 330,187.36 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 67,464.55
--Savings	262,722.81
	\$ 330,187.36
Total cash	\$ 330,187.36

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KERRYDALE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 7,130.38	\$ 8,160.80	\$ 10,530.30	\$ 3,348.94	\$ 8,109.82
Fundraisers	1,861.65	12,652.56	11,120.52	(2,499.23)	894.46
School Operating	1,414.78	3,256.90	2,831.76	(1,169.71)	670.21
Clearing	10.00	1,251.91	1,404.91	120.00	(23.00)
Faculty	219.60	1,078.20	1,184.14	200.00	313.66
School Total	\$ 10,636.41	\$ 26,400.37	\$ 27,071.63	\$ -	\$ 9,965.15 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>9,965.15</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 104.09	\$ 300.00	\$ 134.71	\$ -	\$ 269.38
Instructional	4,521.46	5,796.34	6,994.53	2,928.63	6,251.90
Fundraisers	492.65	4,352.15	3,080.20	(917.33)	847.27
School Operating	30.34	2,900.00	762.70	(2,137.30)	30.34
Clearing	-	246.00	160.06	10.00	95.94
Faculty	315.71	1,035.05	1,038.26	116.00	428.50
School Total	\$ 5,464.25	\$ 14,629.54	\$ 12,170.46	\$ -	\$ 7,923.33 *

\* Represented by cash on demand with:

Wells Fargo Bank	
--Checking-General	\$ <u>7,923.33</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 111.94	\$ 886.47	\$ 477.41	\$ (330.00)	\$ 191.00
Instructional	167.15	12,176.29	11,788.60	(385.29)	169.55
Fundraisers	2,778.95	2,861.52	116.00	(3,383.29)	2,141.18
School Operating	7,860.04	265.91	6,694.24	2,356.37	3,788.08
Clearing	72.95	2,557.52	4,372.68	1,742.21	-
Faculty	195.69	744.45	570.48	-	369.66
School Total	\$ 11,186.72	\$ 19,492.16	\$ 24,019.41	\$ -	\$ 6,659.47 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>6,659.47</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LAKE RIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 9.83	\$ -	\$ -	\$ -	\$ 9.83
Instructional	49,640.83	16,337.61	10,986.88	24,861.03	79,852.59
Fundraisers	77,952.79	42,493.86	18,895.90	(24,861.03)	76,689.72
School Operating	3,024.00	3,669.60	2,781.91	-	3,911.69
Clearing	(2,091.45)	2,570.68	1,320.00	-	(840.77)
Faculty	1,533.55	214.00	151.34	-	1,596.21
School Total	\$ 130,069.55	\$ 65,285.75	\$ 34,136.03	\$ -	\$ 161,219.27 *

\* Represented by cash on demand with:

Bank of America	
--Business Checking	\$ (3,806.31)
--Money Market	<u>165,025.58</u>
Total cash	<u>\$ 161,219.27</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 6,199.91	\$ 9,632.75	\$ 12,484.62	\$ 33.67	\$ 3,381.71
Instructional	24,698.35	54,341.03	58,440.44	7,296.58	27,895.52
Fundraisers	48,693.86	78,607.21	80,109.88	(24,221.63)	22,969.56
Operating	92,351.79	9,347.09	23,306.36	16,327.02	94,719.54
Clearing	625.50	11,535.49	12,325.35	164.36	-
Faculty	3,181.15	15,353.39	15,660.43	400.00	3,274.11
School Total	\$ 175,750.56	\$ 178,816.96	\$ 202,327.08	\$ -	\$ 152,240.44 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 39,715.67
--Money Market	112,524.77
	\$ 152,240.44
Total cash	\$ 152,240.44



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

LEESYLVANIA ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 2,777.75	\$ 11,673.14	\$ 10,813.75	\$ 404.39	\$ 4,041.53
Fundraisers	10,267.61	13,801.03	11,993.32	(4,869.39)	7,205.93
School Operating	7,299.41	22,174.84	24,787.00	373.33	5,060.58
Clearing	18.49	16,540.64	20,650.80	4,091.67	-
Faculty	345.55	265.00	428.49	-	182.06
School Total	<u>\$ 20,708.81</u>	<u>\$ 64,454.65</u>	<u>\$ 68,673.36</u>	<u>\$ -</u>	<u>\$ 16,490.10</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 16,490.10</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 51.17	\$ -	\$ -	\$ -	\$ 51.17
Instructional	1,021.13	9,958.43	7,758.35	(2,736.05)	485.16
Fundraisers	1,940.47	17,769.05	13,745.79	(4,781.36)	1,182.37
School Operating	3,119.32	-	971.00	3,146.45	5,294.77
Clearing	361.42	2,799.31	7,785.19	4,624.46	-
Faculty	198.86	1,065.00	829.18	(253.50)	181.18
School Total	<u>\$ 6,692.37</u>	<u>\$ 31,591.79</u>	<u>\$ 31,089.51</u>	<u>\$ -</u>	<u>\$ 7,194.65</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 7,194.65

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 3,525.41	\$ 6,713.25	\$ 4,967.74	\$ (1,459.47)	\$ 3,811.45
Instructional	16,498.81	63,792.85	54,296.54	(12,765.27)	13,229.85
Fundraisers	4,229.52	28,089.99	23,378.42	(4,747.50)	4,193.59
School Operating	30,458.29	3,560.00	491.68	806.31	34,332.92
Clearing	-	33,502.80	51,993.83	18,491.63	0.60
Faculty	321.33	505.00	-	(325.70)	500.63
School Total	\$ 55,033.36	\$ 136,163.89	\$ 135,128.21	\$ -	\$ 56,069.04 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>56,069.04</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MARSHALL ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 8,731.20	\$ 34,211.88	\$ 38,025.78	\$ 9,271.09	\$ 14,188.39
Fundraisers	5,322.81	90,720.67	82,593.56	(13,449.92)	-
School Operating	4,585.31	2,997.52	8,623.90	2,097.77	1,056.70
Clearing	-	7,718.23	9,625.29	1,907.06	-
Faculty	161.62	1,045.59	940.82	174.00	440.39
School Total	<u>\$ 18,800.94</u>	<u>\$ 136,693.89</u>	<u>\$ 139,809.35</u>	<u>\$ -</u>	<u>\$ 15,685.48</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 15,685.48</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 2,111.56	\$ 9,191.01	\$ 11,522.33	\$ 4,494.98	\$ 4,275.22
Instructional	26,329.04	141,553.02	143,291.29	10,355.04	34,945.81
Fundraisers	72,960.84	57,684.31	54,951.00	(11,056.02)	64,638.13
School Operating	6,948.69	869.50	3,614.11	5,285.03	9,489.11
Clearing	1,784.00	55,887.60	48,034.99	(9,079.03)	557.58
Faculty	2,361.85	4,365.22	2,907.23	-	3,819.84
School Total	\$ 112,495.98	\$ 269,550.66	\$ 264,320.95	\$ -	\$ 117,725.69 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>117,725.69</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 2,808.32	\$ 9,712.75	\$ 10,019.35	\$ 5,740.14	\$ 8,241.86
Fundraisers	14,106.23	20,393.87	15,117.20	(14,508.14)	4,874.76
School Operating	12,048.47	493.93	2,355.33	9,113.00	19,300.07
Clearing	-	2,340.46	2,010.46	(345.00)	(15.00)
Faculty	758.47	200.00	775.24	-	183.23
School Total	\$ 29,721.49	\$ 33,141.01	\$ 30,277.58	\$ -	\$ 32,584.92 *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 32,584.92

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 183.90	\$ 116.96	\$ -	\$ 66.94
Instructional	4,153.02	12,823.61	13,340.00	359.80	3,996.43
Fundraisers	9,390.59	13,606.25	9,819.32	(262.80)	12,914.72
School Operating	3,872.58	90.19	1,053.52	(109.00)	2,800.25
Clearing	0.04	16,423.29	16,435.33	12.00	-
Faculty	9.35	-	-	-	9.35
School Total	<u>\$ 17,425.58</u>	<u>\$ 43,127.24</u>	<u>\$ 40,765.13</u>	<u>\$ -</u>	<u>\$ 19,787.69</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 19,787.69</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MINNIEVILLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 26.20	\$ -	\$ -	\$ -	\$ 26.20
Instructional	2,331.73	8,114.96	10,390.16	5,371.97	5,428.50
Fundraisers	5,163.16	12,347.46	9,004.68	(7,141.69)	1,364.25
School Operating	2,985.31	152.25	1,165.44	(426.03)	1,546.09
Clearing	1.70	6,401.73	8,581.48	2,195.75	17.70
Faculty	56.62	-	-	-	56.62
School Total	<u>\$ 10,564.72</u>	<u>\$ 27,016.40</u>	<u>\$ 29,141.76</u>	<u>\$ -</u>	<u>\$ 8,439.36</u> *

\* Represented by cash on demand with:

BB&T	
--Checking	<u>\$ 8,439.36</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MONTCLAIR ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 4,934.80	\$ 5,882.00	\$ 8,774.40	\$ -	\$ 2,042.40
Instructional	1,114.33	24,745.73	34,873.51	14,109.45	5,096.00
Fundraisers	10,696.18	17,496.72	13,880.42	(14,309.45)	3.03
School Operating	-	16,100.20	16,619.26	519.06	-
Clearing	-	2,311.49	2,311.49	-	-
Faculty	229.93	1,559.30	1,414.14	(319.06)	56.03
School Total	\$ 16,975.24	\$ 68,095.44	\$ 77,873.22	\$ -	\$ 7,197.46 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>7,197.46</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MOUNTAIN VIEW ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 230.00	\$ 230.00	\$ -	\$ -
Instructional	17,717.81	28,697.50	34,388.88	7,585.45	19,611.88
Fundraisers	-	17,629.02	8,925.57	(8,703.45)	-
School Operating	102.33	1,070.00	1,974.00	904.00	102.33
Clearing	-	63,251.93	63,265.93	14.00	-
Faculty	1,538.91	1,650.00	2,895.89	200.00	493.02
School Total	<u>\$ 19,359.05</u>	<u>\$ 112,528.45</u>	<u>\$ 111,680.27</u>	<u>\$ -</u>	<u>\$ 20,207.23</u> *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 20,207.23

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

MULLEN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 13,347.55	\$ 10,164.00	\$ 16,737.50	\$ 9,959.55	\$ 16,733.60
Fundraisers	37.81	26,797.47	12,907.52	(13,927.76)	-
School Operating	496.64	4,050.00	3,223.81	2,743.21	4,066.04
Clearing	-	392.72	405.72	13.00	-
Faculty	1,777.34	5,463.47	5,478.72	1,212.00	2,974.09
School Total	\$ <u>15,659.34</u>	\$ <u>46,867.66</u>	\$ <u>38,753.27</u>	\$ -	\$ <u>23,773.73</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 23,773.73

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

NEABSCO ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 16,413.49	\$ 7,849.36	\$ 10,602.49	\$ (2,245.60)	\$ 11,414.76
Fundraisers	1,878.64	19,167.60	9,462.16	(6,089.73)	5,494.35
School Operating	9,862.96	2,000.00	7,735.49	(243.90)	3,883.57
Clearing	-	1,565.98	10,673.47	9,107.49	-
Faculty	1,488.20	-	122.98	(528.26)	836.96
School Total	\$ <u>29,643.29</u>	\$ <u>30,582.94</u>	\$ <u>38,596.59</u>	\$ <u>-</u>	\$ <u>21,629.64</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 21,629.64

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 4,130.00	\$ 2,730.00	\$ (1,400.00)	\$ -
Instructional	900.00	-	-	-	900.00
Fundraisers	1,369.51	-	-	-	1,369.51
School Operating	10,583.21	-	1,400.00	1,400.00	10,583.21
School Total	\$ <u>12,852.72</u>	\$ <u>4,130.00</u>	\$ <u>4,130.00</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Fundraisers	\$ 2,731.62	\$ 5.00	\$ -	\$ -	\$ 2,736.62
School Operating	1,115.25	-	-	-	1,115.25
Faculty	3,996.19	549.49	-	-	4,545.68
School Total	\$ 7,843.06	\$ 554.49	\$ -	\$ -	\$ 8,397.55 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>8,397.55</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,477.24	\$ 2,227.65	\$ 1,622.38	\$ -	\$ 2,082.51
Instructional	6,739.45	56,830.10	62,789.36	7,083.00	7,863.19
Fundraisers	8,795.57	33,650.47	22,374.21	(6,558.95)	13,512.88
School Operating	7,135.44	11,144.96	3,952.63	(8,333.00)	5,994.77
Clearing	-	10,145.67	17,954.62	7,808.95	-
Faculty	213.75	675.00	826.90	-	61.85
School Total	<u>\$ 24,361.45</u>	<u>\$ 114,673.85</u>	<u>\$ 109,520.10</u>	<u>\$ -</u>	<u>\$ 29,515.20 *</u>

\* Represented by cash on demand with:

Carter Bank & Trust  
--Checking-General

\$ 29,515.20

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

OCCOQUAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 2,229.30	\$ 9,413.75	\$ 6,089.51	\$ (1,655.62)	\$ 3,897.92
Fundraisers	3,958.58	21,405.88	16,838.51	(184.00)	8,341.95
School Operating	(965.38)	18.31	882.55	1,819.62	(10.00)
Clearing	66.27	2,380.59	2,466.86	20.00	-
Faculty	148.76	1,366.30	870.65	-	644.41
School Total	\$ 5,437.53	\$ 34,584.83	\$ 27,148.08	\$ -	\$ 12,874.28 *

\* Represented by cash on deposit with:

BB&T Bank	
---Checking	\$ <u>12,874.28</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,444.86	\$ 2,789.75	\$ 1,578.08	\$ 500.50	\$ 3,157.03
Instructional	21,585.66	7,576.71	33,269.02	27,405.97	23,299.32
Fundraisers	2,787.73	22,799.70	14,568.48	(8,007.51)	3,011.44
School Operating	335.66	19,925.68	138.96	(19,838.68)	283.70
Clearing	45.00	225.28	297.00	26.72	-
Faculty	1,457.94	1,300.00	1,759.37	(87.00)	911.57
School Total	<u>\$ 27,656.85</u>	<u>\$ 54,617.12</u>	<u>\$ 51,610.91</u>	<u>\$ -</u>	<u>\$ 30,663.06</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 30,663.06</u>

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 71,337.09	\$ 108,477.58	\$ 107,163.39	\$ (7,262.77)	\$ 65,388.51
Instructional	99,328.07	106,767.86	103,272.66	7,409.85	110,233.12
Fundraisers	114,565.97	248,775.36	193,475.21	(92,870.91)	76,995.21
School Operating	52,389.43	12,268.92	21,621.90	25,189.68	68,226.13
Clearing	-	95,451.71	152,780.46	69,198.25	11,869.50
Faculty	3,266.39	950.00	462.88	(1,664.10)	2,089.41
School Total	\$ 340,886.95	\$ 572,691.43	\$ 578,776.50	\$ -	\$ 334,801.88 *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>334,801.88</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROSA PARKS ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 787.20	\$ 20,236.85	\$ 22,776.19	\$ 5,417.79	\$ 3,665.65
Fundraisers	7,582.48	8,972.45	5,342.65	(5,572.17)	5,640.11
School Operating	48.01	5,030.00	5,160.32	124.38	42.07
Clearing	-	3,327.22	3,327.22	-	-
Faculty	1,663.89	375.00	900.04	30.00	1,168.85
School Total	<u>\$ 10,081.58</u>	<u>\$ 37,941.52</u>	<u>\$ 37,506.42</u>	<u>\$ -</u>	<u>\$ 10,516.68</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 10,516.68</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 8,162.69	\$ 8,126.05	\$ 8,810.29	\$ (837.15)	\$ 6,641.30
Instructional	13,744.02	46,060.50	52,410.58	1,794.69	9,188.63
Fundraisers	39,306.35	42,175.96	33,685.38	(3,495.03)	44,301.90
Operating	4,668.96	2,307.83	10,606.83	4,191.86	561.82
Clearing	(85.00)	17,955.84	16,116.47	(1,754.37)	-
Faculty	492.85	1,904.39	1,931.96	100.00	565.28
School Total	\$ 66,289.87	\$ 118,530.57	\$ 123,561.51	\$ -	\$ 61,258.93 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>61,258.93</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PATRIOT HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July, 1 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 70,217.41	\$ 148,723.07	\$ 51,398.78	\$ (77,925.44)	\$ 89,616.26
Instructional	74,105.10	268,714.87	212,201.06	(64,554.73)	66,064.18
Fundraisers	83,483.40	258,944.55	265,677.52	(36,701.47)	40,048.96
School Operating	49,319.71	10,347.17	43,789.88	39,262.02	55,139.02
Clearing	1,201.54	145,240.73	279,811.51	139,566.51	6,197.27
Faculty	1,556.48	-	46.50	353.11	1,863.09
School Total	\$ 279,883.64	\$ 831,970.39	\$ 852,925.25	\$ -	\$ 258,928.78 *

\* Represented by cash on demand with:

Capital One	
--Checking	\$ 258,928.78

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 871.47	\$ -	\$ 108.00	\$ -	\$ 763.47
Instructional	24,997.85	28,938.55	47,419.07	5,075.36	11,592.69
Fundraisers	23,634.81	43,095.14	34,404.27	(5,026.65)	27,299.03
School Operating	2,747.22	452.70	652.90	(48.71)	2,498.31
Clearing	6.00	2,507.06	2,513.06	-	-
Faculty	3,705.03	928.20	859.03	-	3,774.20
School Total	<u>\$ 55,962.38</u>	<u>\$ 75,921.65</u>	<u>\$ 85,956.33</u>	<u>\$ -</u>	<u>\$ 45,927.70</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 45,927.70</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 1,197.11	\$ 20,515.45	\$ 25,089.16	\$ 10,328.51	\$ 6,951.91
Fundraisers	498.88	30,917.10	20,800.81	(8,490.92)	2,124.25
School Operating	4,414.34	9,591.44	8,937.32	(720.65)	4,347.81
Clearing	(133.60)	12,684.10	10,715.94	(1,116.94)	717.62
Faculty	3,137.40	1,250.00	1,709.52	-	2,677.88
School Total	\$ 9,114.13	\$ 74,958.09	\$ 67,252.75	\$ -	\$ 16,819.47 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>16,819.47</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 9,542.50	\$ 6,140.16	\$ 7,167.78	\$ 534.72	\$ 9,049.60
Instructional	6,634.06	42,878.69	51,015.08	17,547.66	16,045.33
Fundraisers	19,758.48	38,601.95	29,596.99	(10,046.60)	18,716.84
School Operating	591.42	30,900.79	19,214.14	(8,159.63)	4,118.44
Clearing	(147.95)	3,019.60	3,049.60	-	(177.95)
Faculty	677.75	1,317.32	1,034.73	123.85	1,084.19
School Total	<u>\$ 37,056.26</u>	<u>\$ 122,858.51</u>	<u>\$ 111,078.32</u>	<u>\$ -</u>	<u>\$ 48,836.45</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 48,836.45</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

PINEY BRANCH ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 5,208.16	\$ 2,203.00	\$ 2,491.72	\$ (223.00)	\$ 4,696.44
Instructional	9,544.96	36,462.78	48,177.91	9,263.38	7,093.21
Fundraisers	-	21,969.22	14,380.84	(7,821.38)	(233.00)
School Operating	35,085.43	11,602.79	33,005.24	2,102.09	15,785.07
Clearing	-	34,192.04	30,870.95	(3,321.09)	-
Faculty	1,000.21	1,194.44	701.04	-	1,493.61
School Total	<u>\$ 50,838.76</u>	<u>\$ 107,624.27</u>	<u>\$ 129,627.70</u>	<u>\$ -</u>	<u>\$ 28,835.33</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>28,835.33</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 10,334.81	\$ 8,361.00	\$ 9,109.13	\$ (4,303.64)	\$ 5,283.04
Instructional	33,421.33	43,346.05	38,201.97	(3,304.23)	35,261.18
Fundraisers	3,523.35	26,773.30	14,295.23	(8,347.05)	7,654.37
School Operating	155.74	3,786.83	19,749.97	15,914.92	107.52
Clearing	-	4,547.21	4,582.21	40.00	5.00
Faculty	1,312.41	80.00	366.40	-	1,026.01
School Total	\$ 48,747.64	\$ 86,894.39	\$ 86,304.91	\$ -	\$ 49,337.12 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>49,337.12</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 2,426.25	\$ 7,167.98	\$ 1,831.83	\$ (5,160.21)	\$ 2,602.19
Instructional	7,796.25	32,364.28	35,155.21	1,795.96	6,801.28
Fundraisers	27,371.14	62,287.57	52,775.15	(13,086.02)	23,797.54
School Operating	7,393.68	31,409.81	13,797.51	(18,356.35)	6,649.63
Clearing	2,066.48	7,815.44	44,036.32	37,427.23	3,272.83
Faculty	1,541.53	3,887.02	990.00	(2,620.61)	1,817.94
School Total	<u>\$ 48,595.33</u>	<u>\$ 144,932.10</u>	<u>\$ 148,586.02</u>	<u>\$ -</u>	<u>\$ 44,941.41</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 44,941.41</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 39,173.93	\$ 82,374.33	\$ 81,815.17	\$ 10,435.70	\$ 50,168.79
Instructional	20,299.53	82,808.43	72,428.40	(10,843.01)	19,836.55
Fundraisers	39,996.65	201,145.16	189,595.16	(8,301.70)	43,244.95
School Operating	32,375.95	12,762.34	39,792.71	23,631.69	28,977.27
Clearing	(6,627.77)	119,833.59	105,055.96	(15,422.68)	(7,272.82)
Faculty	1,982.04	1,400.00	1,947.00	500.00	1,935.04
School Total	<u>\$ 127,200.33</u>	<u>\$ 500,323.85</u>	<u>\$ 490,634.40</u>	<u>\$ -</u>	<u>\$ 136,889.78</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 136,889.78</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

POTOMAC VIEW ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 12,646.72	\$ 8,448.20	\$ 12,066.53	\$ 2,519.61	\$ 11,548.00
Fundraisers	671.35	10,353.34	8,237.51	(2,650.61)	136.57
School Operating	519.20	95.50	785.98	131.00	(40.28)
Clearing	-	607.18	608.04	-	(0.86)
Faculty	240.84	1,100.00	1,287.93	-	52.91
School Total	\$ <u>14,078.11</u>	\$ <u>20,604.22</u>	\$ <u>22,985.99</u>	\$ <u>-</u>	\$ <u>11,696.34</u> *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 11,696.34

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 2,559.49	\$ 3,730.93	\$ 2,040.00	\$ (384.16)	\$ 3,866.26
Instructional	17,882.71	128,173.00	134,945.47	2,389.56	13,499.80
Fundraisers	72,869.93	134,900.98	85,153.30	(39,304.74)	83,312.87
School Operating	13,941.15	28,130.60	2,324.87	(21,866.59)	17,880.29
Clearing	3,733.31	44,494.54	108,201.71	58,972.96	(1,000.90)
Faculty	10.06	994.15	738.75	192.97	458.43
School Total	\$ 110,996.65	\$ 340,424.20	\$ 333,404.10	\$ -	\$ 118,016.75 *

\* Represented by cash on demand with:

Suntrust Bank	
--Checking	\$ <u>118,016.75</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

RIPPON MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July, 1 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 6,854.87	\$ 10,262.17	\$ 10,128.46	\$ (4,772.38)	\$ 2,216.20
Instructional	15,549.40	58,262.99	55,889.96	(2,738.32)	15,184.11
Fundraisers	37,919.77	55,582.47	44,087.98	(18,071.89)	31,342.37
School Operating	7,995.01	958.50	3,236.15	9,113.45	14,830.81
Clearing	1,534.05	30,233.69	44,528.70	16,169.14	3,408.18
Faculty	84.26	566.00	1,176.23	300.00	(225.97)
School Total	<u>\$ 69,937.36</u>	<u>\$ 155,865.82</u>	<u>\$ 159,047.48</u>	<u>\$ -</u>	<u>\$ 66,755.70</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 66,755.70

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 455.98	\$ -	\$ -	\$ -	\$ 455.98
Instructional	3,227.11	14,284.74	5,920.29	254.35	11,845.91
Fundraisers	9,088.09	17,551.29	16,669.64	867.03	10,836.77
School Operating	4,760.51	6,596.77	3,685.79	(1,577.68)	6,093.81
Clearing	(156.30)	3,542.84	3,247.05	256.30	395.79
Faculty	560.73	2,836.98	2,920.81	200.00	676.90
School Total	<u>\$ 17,936.12</u>	<u>\$ 44,812.62</u>	<u>\$ 32,443.58</u>	<u>\$ -</u>	<u>\$ 30,305.16 *</u>

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 30,305.16



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROCKLEDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,148.80	\$ 3,115.00	\$ 2,133.65	\$ -	\$ 2,130.15
Instructional	49,222.86	19,121.73	25,501.94	5,837.78	48,680.43
Fundraisers	-	12,950.17	6,907.39	(6,037.78)	5.00
School Operating	7,933.76	13,706.57	11,870.26	(687.41)	9,082.66
Clearing	-	576.90	1,349.31	687.41	(85.00)
Faculty	2,607.10	2,107.00	1,330.25	200.00	3,583.85
School Total	<u>\$ 60,912.52</u>	<u>\$ 51,577.37</u>	<u>\$ 49,092.80</u>	<u>\$ -</u>	<u>\$ 63,397.09</u> *

\* Represented by cash on demand with:

TD Bank	
--Checking	<u>\$ 63,397.09</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

HERBERT J. SAUNDERS MIDDLE SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July, 1 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 18,444.08	\$ 14,785.23	\$ 16,739.86	\$ (1,379.74)	\$ 15,109.71
Instructional	42,940.17	44,152.70	57,372.48	57,718.26	87,438.65
Fundraisers	59,688.21	131,228.07	115,794.55	(65,706.23)	9,415.50
School Operating	9,652.21	4,282.64	3,759.71	(905.12)	9,270.02
Clearing	(3,191.12)	6,680.59	16,474.24	9,325.65	(3,659.12)
Faculty	-	8,954.50	9,901.68	947.18	-
School Total	<u>\$ 127,533.55</u>	<u>\$ 210,083.73</u>	<u>\$ 220,042.52</u>	<u>\$ -</u>	<u>\$ 117,574.76 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 117,574.76</u>

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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 357.00	\$ 364.23	\$ 7.23	\$ -
Instructional	1,761.30	22,547.33	27,238.31	4,584.88	1,655.20
Fundraisers	1,545.01	29,021.27	23,359.63	(5,053.10)	2,153.55
School Operating	11,637.31	43,025.81	20,044.32	1,376.55	35,995.35
Clearing	-	18,679.51	17,753.25	(915.56)	10.70
Faculty	1,237.99	338.16	262.27	-	1,313.88
School Total	<u>\$ 16,181.61</u>	<u>\$ 113,969.08</u>	<u>\$ 89,022.01</u>	<u>\$ -</u>	<u>\$ 41,128.68</u> *

\* Represented by cash on demand with:

TD Bank	
--Checking	\$ <u>41,128.68</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 3,054.75	\$ 13,936.21	\$ 9,007.83	\$ 909.50	\$ 8,892.63
Fundraisers	3,072.90	11,136.84	7,234.66	(969.10)	6,005.98
School Operating	1,838.51	-	1,363.89	(137.36)	337.26
Clearing	22.96	833.40	764.97	90.00	181.39
Faculty	984.15	1,747.22	2,470.69	106.96	367.64
School Total	\$ 8,973.27	\$ 27,653.67	\$ 20,842.04	\$ -	\$ 15,784.90 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>15,784.90</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 31,167.42	\$ 21,727.15	\$ 55,593.83	\$ 14,608.32	\$ 11,909.06
Fundraisers	8,993.37	22,819.47	15,006.91	(4,513.32)	12,292.61
School Operating	25,041.73	24,972.32	1,078.57	(10,145.98)	38,789.50
Clearing	-	2,405.91	2,442.89	50.98	14.00
Faculty	258.64	2,937.00	2,861.10	-	334.54
School Total	\$ <u>65,461.16</u>	\$ <u>74,861.85</u>	\$ <u>76,983.30</u>	\$ <u>-</u>	\$ <u>63,339.71</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>63,339.71</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 4,043.11	\$ 882.91	\$ -	\$ (739.46)	\$ 4,186.56
Instructional	79,514.92	28,157.10	34,099.12	(3,612.08)	69,960.82
Fundraisers	42,889.58	47,486.92	28,787.74	(19,071.26)	42,517.50
School Operating	5,059.69	2,220.67	1,574.62	(218.13)	5,487.61
Clearing	(265.00)	13,194.29	36,896.14	23,668.20	(298.65)
Faculty	2,500.71	1,588.81	2,496.00	(27.27)	1,566.25
School Total	<u>\$ 133,743.01</u>	<u>\$ 93,530.70</u>	<u>\$ 103,853.62</u>	<u>\$ -</u>	<u>\$ 123,420.09</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 80,160.86
--Certificate of Deposit	43,259.23
	<u>123,420.09</u>
Total cash	<u>\$ 123,420.09</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 8,072.94	\$ 7,174.75	\$ 13,867.39	\$ 3,138.00	\$ 4,518.30
Fundraisers	10,673.24	20,725.39	15,291.96	(3,205.93)	12,900.74
School Operating	6,650.75	7,013.83	7,221.46	(495.89)	5,947.23
Clearing	(239.92)	2,280.52	2,604.42	563.82	-
Faculty	5,679.85	2,124.62	1,759.46	-	6,045.01
School Total	<u>\$ 30,836.86</u>	<u>\$ 39,319.11</u>	<u>\$ 40,744.69</u>	<u>\$ -</u>	<u>\$ 29,411.28</u> *

\* Represented by cash on demand with:

SunTrust	
--Checking	<u>\$ 29,411.28</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

SWANS CREEK ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 90.00	\$ 108.00	\$ 18.00	\$ -
Instructional	1,182.55	24,733.56	25,298.71	420.75	1,038.15
Fundraisers	18.00	29,818.07	19,947.13	(7,311.68)	2,577.26
School Operating	24,209.02	4,348.38	13,921.53	7,637.61	22,273.48
Clearing	19.71	27,552.34	26,607.37	(964.68)	-
Faculty	615.46	3,609.00	3,179.88	200.00	1,244.58
School Total	<u>\$ 26,044.74</u>	<u>\$ 90,151.35</u>	<u>\$ 89,062.62</u>	<u>\$ -</u>	<u>\$ 27,133.47</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking

\$ 27,133.47



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

TRIANGLE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 4,946.06	\$ 3,585.50	\$ 2,469.28	\$ 45.00	\$ 6,107.28
Instructional	12,935.68	4,450.00	9,964.04	4,271.13	11,692.77
Fundraisers	2,655.00	12,048.58	9,645.73	(5,057.85)	-
School Operating	28,088.99	1,161.58	5,351.67	628.22	24,527.12
Clearing	2.16	2,805.79	2,807.95	-	-
Faculty	1,415.76	406.95	866.53	113.50	1,069.68
School Total	\$ 50,043.65	\$ 24,458.40	\$ 31,105.20	\$ -	\$ 43,396.85 *

\* Represented by cash on demand with:

Bank of America	
--Checking	\$ <u>43,396.85</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 82.00	\$ 230.00	\$ -	\$ -	\$ 312.00
Instructional	15,437.14	11,699.98	23,516.03	7,632.32	11,253.41
Fundraisers	292.50	17,452.15	9,675.66	(7,776.99)	292.00
School Operating	501.88	15,825.83	12,933.61	144.67	3,538.77
Clearing	-	1,919.35	1,919.35	-	-
Faculty	365.98	290.59	150.00	-	506.57
School Total	\$ 16,679.50	\$ 47,417.90	\$ 48,194.65	\$ -	\$ 15,902.75 *

\* Represented by cash on demand with:

TFB The Faquier Bank  
--Checking

\$ 15,902.75

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VAUGHAN ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,157.45	\$ 36.00	\$ 226.30	\$ (900.00)	\$ 67.15
Instructional	3,336.40	7,178.75	8,556.56	23,510.98	25,469.57
Fundraisers	27,943.53	20,039.15	12,682.63	(30,992.82)	4,307.23
School Operating	5,830.87	1,128.05	9,203.84	7,950.87	5,705.95
Clearing	(108.97)	1,299.68	1,421.68	230.97	-
Faculty	863.47	1,108.50	1,235.24	200.00	936.73
School Total	\$ 39,022.75	\$ 30,790.13	\$ 33,326.25	\$ -	\$ 36,486.63 *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>36,486.63</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

VICTORY ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 2,286.09	\$ 635.00	\$ 1,281.33	\$ -	\$ 1,639.76
Instructional	10,253.15	17,062.00	21,914.56	5,158.34	10,558.93
Fundraisers	101.38	17,651.05	12,229.43	(5,523.00)	-
School Operating	10,827.36	13,012.88	6,443.63	96.78	17,493.39
Clearing	-	5,815.37	6,083.25	267.88	-
Faculty	-	1,088.26	1,073.74	-	14.52
School Total	<u>\$ 23,467.98</u>	<u>\$ 55,264.56</u>	<u>\$ 49,025.94</u>	<u>\$ -</u>	<u>\$ 29,706.60</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 29,706.60</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 677.84	\$ 3,004.00	\$ 3,145.00	\$ (173.71)	\$ 363.13
Fundraisers	1,710.85	10,400.54	8,547.72	(1,588.07)	1,975.60
School Operating	1,588.56	4,000.00	5,202.23	1,761.78	2,148.11
Clearing	0.72	495.92	494.99	-	1.65
Faculty	436.87	-	196.85	-	240.02
School Total	\$ 4,414.84	\$ 17,900.46	\$ 17,586.79	\$ -	\$ 4,728.51 *

\* Represented by cash on demand with:

Wells Fargo Bank  
--Checking

\$ 4,728.51

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WESTRIDGE ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 3,560.85	\$ -	\$ -	\$ -	\$ 3,560.85
Instructional	13,237.50	23,668.73	31,782.31	3,659.70	8,783.62
Fundraisers	-	12,967.05	7,175.16	(5,791.89)	-
School Operating	8,116.07	30,782.06	32,236.72	1,632.71	8,294.12
Clearing	-	1,286.45	1,785.93	499.48	-
Faculty	117.02	545.00	312.31	-	349.71
School Total	\$ <u>25,031.44</u>	\$ <u>69,249.29</u>	\$ <u>73,292.43</u>	\$ <u>-</u>	\$ <u>20,988.30</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>20,988.30</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 1,040.96	\$ 10,139.38	\$ 10,110.19	\$ -	\$ 1,070.15
Instructional	24,863.07	28,165.42	32,246.88	33,076.30	53,857.91
Fundraisers	31,116.41	76,202.88	62,940.11	(35,180.21)	9,198.97
School Operating	23,767.49	704.50	1,873.66	1,684.02	24,282.35
Clearing	-	27,011.84	27,431.73	419.89	-
Faculty	782.07	203.60	52.30	-	933.37
School Total	\$ <u>81,570.00</u>	\$ <u>142,427.62</u>	\$ <u>134,654.87</u>	\$ <u>-</u>	\$ <u>89,342.75</u> *

\* Represented by cash on demand with:

BB&T Bank  
--Checking \$ 89,342.75

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

KYLE R WILSON ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 451.00	\$ 471.75	\$ 25.75	\$ 5.00
Instructional	-	21,197.80	21,284.60	10,756.23	10,669.43
Fundraisers	-	19,322.93	11,383.50	(5,672.43)	2,267.00
School Operating	-	18,628.48	5,965.42	(6,013.06)	6,650.00
Clearing	-	11,689.57	11,393.08	(296.49)	-
Faculty	-	942.40	778.17	1,200.00	1,364.23
School Total	\$ -	\$ 72,232.18	\$ 51,276.52	\$ -	\$ 20,955.66 *

\* Represented by cash on demand with:

PNC Bank	
--Checking	\$ <u>20,955.66</u>



COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

T. CLAY WOOD ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter- Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 672.99	\$ 2,727.76	\$ 2,728.66	\$ 7.92	\$ 680.01
Instructional	1,437.69	59,543.21	70,463.95	27,647.55	18,164.50
Fundraisers	18,494.90	30,406.23	18,001.60	(30,899.53)	-
School Operating	1,106.22	108,683.98	111,851.36	3,244.06	1,182.90
Clearing	-	3,656.06	3,655.01	-	1.05
Faculty	219.12	682.92	850.32	-	51.72
School Total	\$ 21,930.92	\$ 205,700.16	\$ 207,550.90	\$ -	\$ 20,080.18 *

\* Represented by cash on demand with:

TFB The Fauquier Bank  
--Checking

\$ 20,080.18

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 3,442.34	\$ 325.00	\$ -	\$ 88.70	\$ 3,856.04
Fundraisers	-	327.36	239.86	(87.50)	-
Operating	6,365.04	14.60	60.00	(1.20)	6,318.44
Faculty	312.34	104.00	256.28	-	160.06
School Total	<u>\$ 10,119.72</u>	<u>\$ 770.96</u>	<u>\$ 556.14</u>	<u>\$ -</u>	<u>\$ 10,334.54</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ <u>10,334.54</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 6,112.25	\$ 25,040.40	\$ 14,101.44	\$ (8,393.37)	\$ 8,657.84
Instructional	51,713.63	75,536.37	63,068.31	(26,037.53)	38,144.16
Fundraisers	39,937.54	99,442.43	61,827.49	(29,460.33)	48,092.15
School Operating	52,570.89	517.17	6,765.75	5,878.29	52,200.60
Clearing	(520.82)	23,177.87	96,370.35	72,663.17	(1,050.13)
Faculty	3,241.02	13,647.16	2,066.91	(14,650.23)	171.04
School Total	\$ 153,054.51	\$ 237,361.40	\$ 244,200.25	\$ -	\$ 146,215.66 *

\* Represented by cash on demand with:

Bank of America Bank	
--Checking	\$ 25,758.20
--Money Market	120,457.46
	146,215.66
Total cash	\$ 146,215.66

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBRIIDGE HIGH SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ 122,698.28	\$ 193,232.82	\$ 201,095.38	\$ (15,915.44)	\$ 98,920.28
Instructional	51,634.72	92,962.19	86,457.90	(3,155.74)	54,983.27
Fundraisers	213,060.92	475,867.22	534,060.41	57,654.84	212,522.57
School Operating	37,481.53	10,788.21	12,494.09	4,176.01	39,951.66
Clearing	(1,413.85)	213,563.12	169,389.60	(42,759.67)	-
Faculty	4,080.03	455.47	2,955.90	-	1,579.60
School Total	<u>\$ 427,541.63</u>	<u>\$ 986,869.03</u>	<u>\$ 1,006,453.28</u>	<u>\$ -</u>	<u>\$ 407,957.38</u> *

\* Represented by cash on demand with:

BB&T Bank	
--Checking	\$ 200,471.07
--Money Market	<u>207,486.31</u>
Total cash	<u>\$ 407,957.38</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, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Instructional	\$ 10,738.71	\$ 10,731.25	\$ 11,445.30	\$ -	\$ 10,024.66
Fundraisers	8,293.25	13,655.80	10,495.73	-	11,453.32
School Operating	13,467.70	1,363.00	6,155.10	-	8,675.60
Clearing	25.04	14,493.88	14,284.26	-	234.66
Faculty	2,278.83	1,108.96	1,586.28	-	1,801.51
School Total	<u>\$ 34,803.53</u>	<u>\$ 41,352.89</u>	<u>\$ 43,966.67</u>	<u>\$ -</u>	<u>\$ 32,189.75 *</u>

\* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 32,189.75</u>

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CHRIS YUNG ELEMENTARY SCHOOL  
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds  
Year Ended June 30, 2017

Functions	Cash Balance July 1, 2016	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2017
Clubs	\$ -	\$ 1,234.45	\$ 891.72	\$ -	\$ 342.73
Instructional	3,455.25	15,264.29	17,501.23	2,381.61	3,599.92
Fundraisers	2,941.61	15,863.68	12,434.09	(4,690.86)	1,680.34
School Operating	4,700.75	3,268.63	2,944.00	2,154.75	7,180.13
Clearing	(114.50)	2,718.60	2,758.60	154.50	-
Faculty	536.97	4,105.98	4,533.48	-	109.47
School Total	<u>\$ 11,520.08</u>	<u>\$ 42,455.63</u>	<u>\$ 41,063.12</u>	<u>\$ -</u>	<u>\$ 12,912.59 *</u>

\* Represented by cash on demand with:

Capital One Bank	
--Checking	<u>\$ 12,912.59</u>

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## Report of Audit Findings and Recommendations

Date: September 8, 2017

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, 2017. 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.

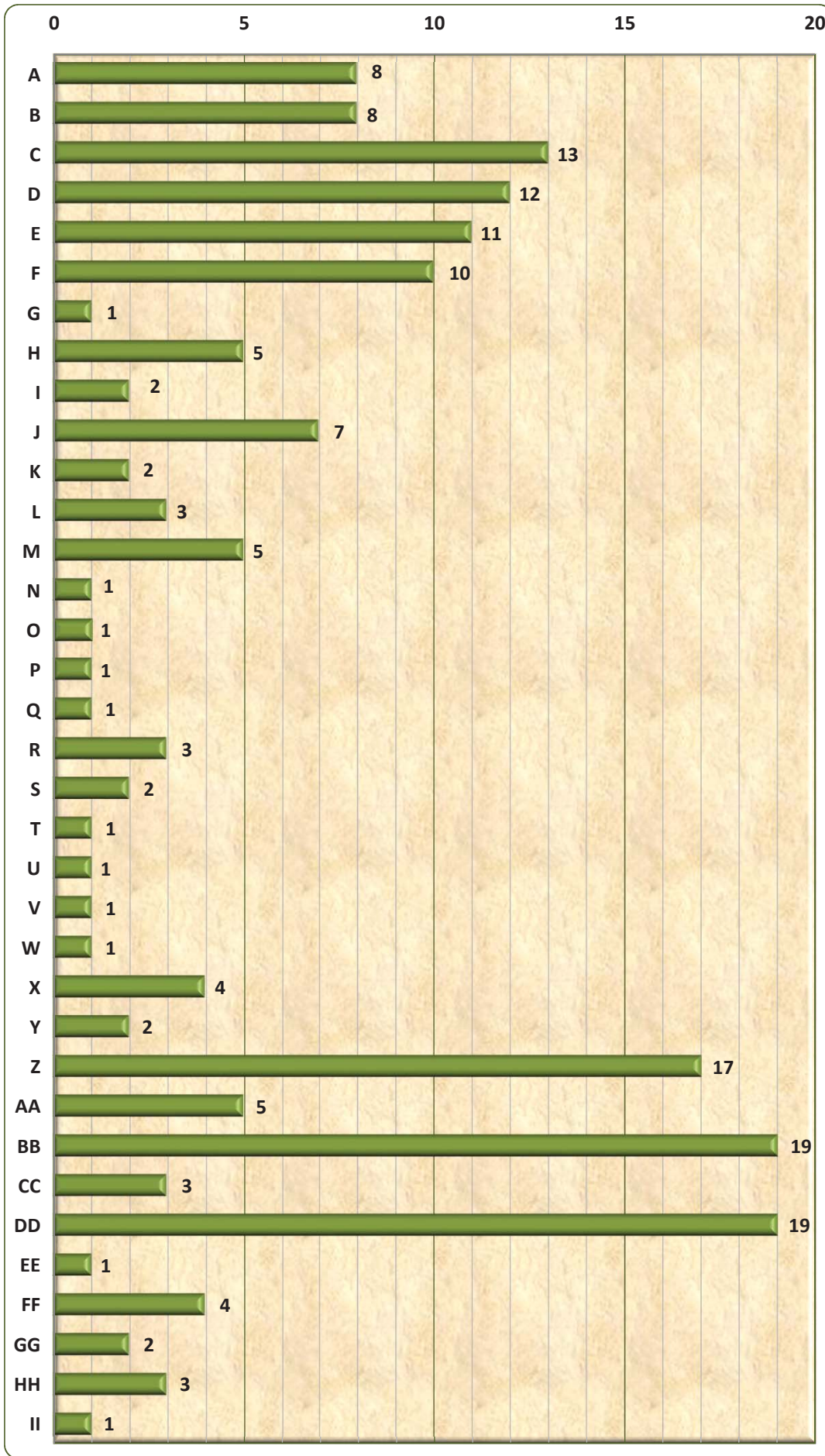
The following charts display the management letter comments data in comparative summary formats to enhance the ability to utilize the data to improve internal controls.

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 fundraiser account maintained balances at June 30, 2017, field trip accounts maintained balances at June 30, 2017, unrelated disbursements/transactions to/from accounts, lack of supporting documentation/authorized approval for check(s) written, school ended the year with deficit balances in accounts, 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 (2016) was 217 while this fiscal year (2017) school activity fund audits have yielded 180 comments, a decrease of 37 comments. This proves that the focus on controls and procedures has had an impact on the internal control environment at each school and Division wide.



Management  
Letter  
Comments

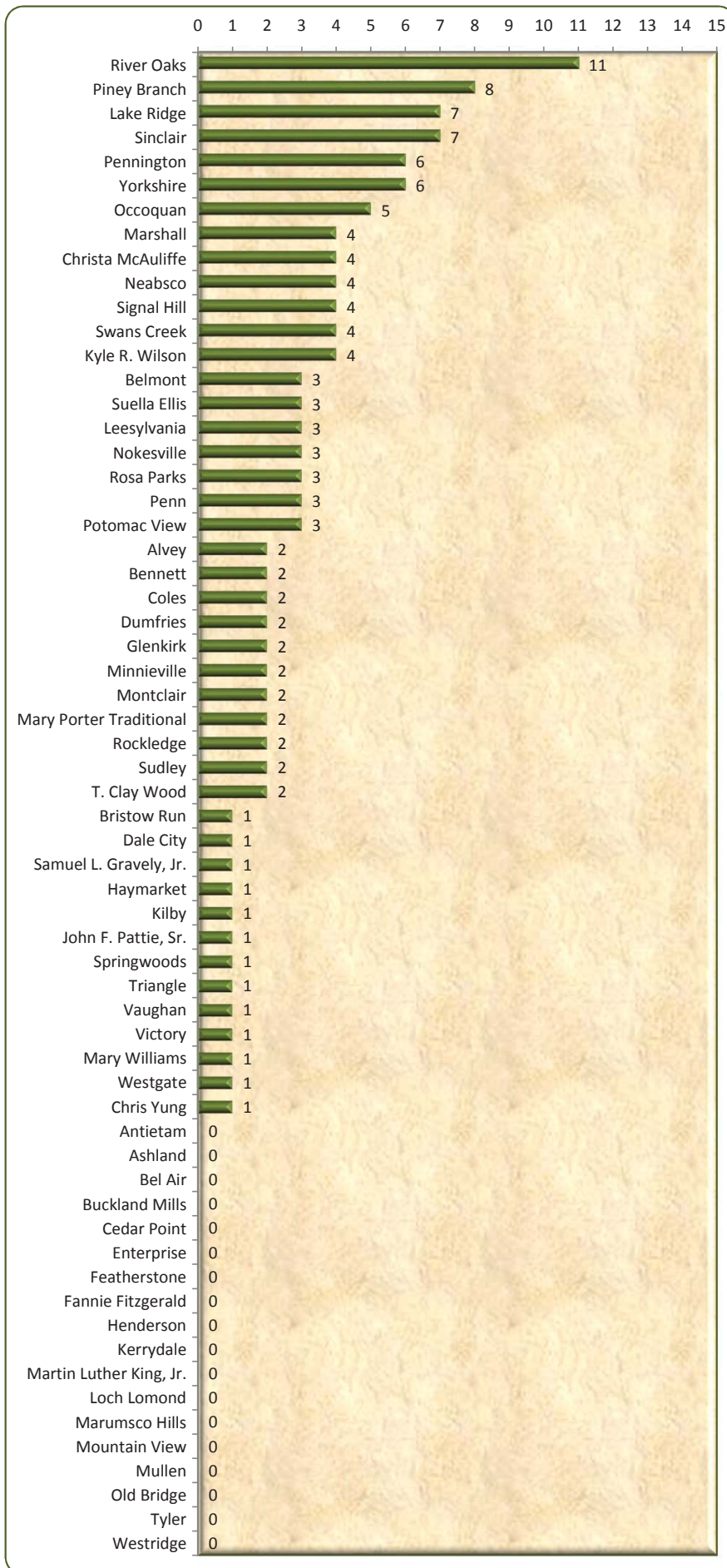
Summary



# MANAGEMENT LETTER COMMENTS

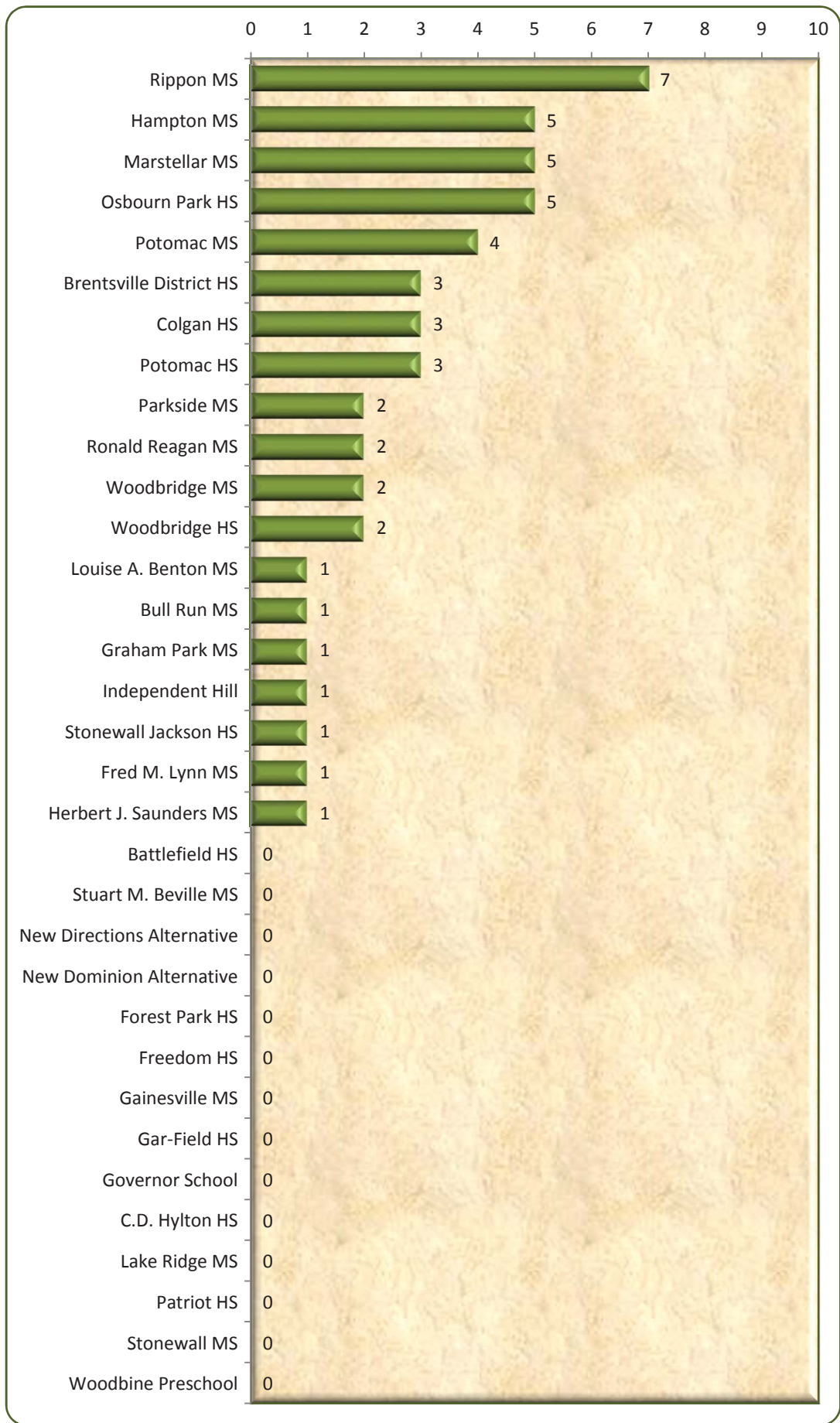
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- A** Lost library book/textbook/e-script fees not remitted to PWCPS in accordance with policy
- B** PTA/Booster data documentation form not on hand or incomplete
- C** Lack of supporting documentation/authorized approval for check(s) written
- D** School ended year with deficit balances in account(s)
- E** Deposit(s) not made in accordance with PWCPS policy
- F** Check(s) outstanding for over one year
- G** Reimbursement check(s) 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** Check(s) contained only one signature
- N** Bank reconciliations/adjustments not approved by principal on a timely basis
- O** Discrepancy between funds collected and amount deposited
- P** Adjusting journal entries/transfers not approved by principal
- Q** Donations/fundraiser income not remitted to charitable organization in full
- R** Deposit posted to general ledger after funds deposited at bank
- S** Only one receipt written for multiple transmittal forms/cash collections
- T** Checks on hand with the school's prior name on them
- U** Delay in processing vendor payments
- V** Voided check(s) on year end outstanding check list
- W** Principal approval of check(s) and documentation after check(s) has cleared the bank
- X** Bank does not supply 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, 2017
- 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, 2017
- EE** New account created with a code that does not coincide with PWCPS chart of accounts
- FF** Improper posting of receipts/transactions
- GG** Bank reconciliation differs from general ledger balance
- HH** Generic titles written for receipts
- II** Reconciled checking account has deficit balance at June 30, 2017



## Management Letter Comments

## Elementary Schools



Management  
Letter  
Comments

Non-  
Elementary  
Schools

### Alvey Elementary School

#### Current Year Comments:

During our audit, we noted that several fundraiser accounts (pictures, book fair) maintained balances at June 30, 2017. According to PWCPS guidelines, any funds remaining at year end should be transferred to other accounts and used for authorized purposes.

During our audit of cash receipts, it was determined that the school would at often times, only write one receipt for multiple cash collections. For example, receipt # 550 was comprised of multiple transmittal forms from multiple teachers. Our recommendation would be that a receipt should be provided to each teacher remitting funds to the bookkeeper.

#### Management's Response

- *Concur - In the future, all accounts will be reviewed at the end of the school year to determine which accounts need to be cleared and the best authorized use of the transferred funds. All financial guidelines will be reviewed and followed in these transactions.*
- *Concur - To avoid these types of issues in the future, all staff have been provided the electronic copy of the mandatory deposit slip and trained in its use. All staff are required to include this slip with all cash collections to the bookkeeper. An office staff member has also been assigned to collect the funds for centralized events (spirit wear, yearbooks) so that all money will come to the bookkeeper with the appropriate paperwork for each cash collection.*

### Antietam Elementary School

No comments or recommendations.

### Ashland Elementary School

No comments or recommendations.

### Battlefield High School

No comments or recommendations.

### Bel Air Elementary School

No comments or recommendations.

### Belmont Elementary School

#### Current Year Comments:

During our audit of cash disbursements, it was discovered that checks #9172 and #9190 did not contain proper supporting documentation or principal approval. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

## Belmont Elementary School (continued)

### Current Year Comments: (continued)

During our audit of cash receipts, it was discovered that receipts were being written to generic titles, such as donations, yearbook, etc. In order to provide an adequate audit trail, receipts should be written to the individual remitting the funds and not to generic titles.

During our audit, we noted several fundraising accounts maintained balances at June 30, 2017. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraiser.

### Management's Response

- *Concur - In the future, all checks will be supported by adequate documentation and approved by the principal before they are processed for payment. Even if a check has not been issued to the person to whom the check was written, a copy of such check should have been included in the audit materials. In the future, copies of all checks will be submitted.*
- *Concur - In the future, receipts will be written to the individual remitting the funds and not to generic titles.*
- *Concur - In the future, all balances from fundraising activities will be transferred to an appropriate account after the fundraiser.*

## Bennett Elementary School

### Repeat of Prior Year Comment:

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

### Current Year Comment:

The yearbook, fees for bad checks and interest revenue accounts had deficit balances at June 30, 2017. 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 -Bookkeeper met again with representatives of TD Bank making them aware of audit finding and asking them to please amend Bennett's bank account so that it complies with recommendation. Bookkeeper received confirmation from TD Bank personnel that necessary changes had been made to the account and that it will now be reported correctly.*
- *Concur - In future years, student activity fund accounts should not end with a deficit balance. To prevent this error from happening, the bookkeeper has created a checklist of accounts for herself to use each month when reconciling accounts and importantly when closing out the fiscal year.*

### Louise A. Benton Middle School

#### Current Year Comment:

During our audit, we noted that one field trip account maintained a balance at June 30, 2017. According to PWCPs guidelines, any funds over \$100 remaining at year end should either be remitted to PWCPs for transportation expenses or refunded to the students that participated in the field trip.

#### Management's Response

- *Concur- This was an unfortunate oversight. We have reviewed the guidelines provided on page 41 of the Financial Guidelines Manual. We will be sure to follow all field trip procedures and guidelines moving forward.*

### Stuart M. Beville Middle School

No comments or recommendations.

### Brentsville District High School

#### Repeat of Prior Year Comments:

During our audit, we noted that receipts #23806, #24050, & #24352 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.

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

#### Current Year Comment:

During our audit, it was determined that the school remitted payment to PWCPs for students with deficit lunch balances at June 30, 2017. The payment totaled \$334.65 and was paid out of the transcript 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 - We will remind and work with staff to help ensure all payments are submitted in a timely manner.*
- *Concur - We will work with the PTAC organization to ensure the final budget documentation, which was the piece missing, is available for review.*
- *Concur - The bookkeeper will ensure deficit student lunch balance payments are paid with appropriate funds.*

### Bristow Run Elementary School

#### Current Year Comment:

The school had \$265 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.

#### Management's Response

- *Concur - In the future, the bookkeeper will make certain that only \$200 from non-faculty accounts are transferred into the F series accounts.*

### Buckland Mills Elementary School

No comments or recommendations.

### Bull Run 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

- *Corrective Action*  
*The Principal and Bookkeeper met to review and discuss the guidelines for addressing the finding of the PTA information not being available. Bull Run Middle School will follow the recommendations of the auditor and make corrective actions immediately.*

*Recommendation: The Principal will meet with the new PTSO Board and discuss the PTSO's obligation to have all records submitted on a monthly basis to the Bookkeeper. The Principal has also requested that all missing paper work be submitted to the Bookkeeper for the auditor's review.*

### Cedar Point Elementary School

No comments or recommendations.

### Coles Elementary School

#### Current Year Comments:

During our audit, it was discovered that there were unrelated disbursements in the book fair account. These accounts should only show transactions related to the activity for which they were created. Profit should be transferred to another account and used for authorized purposes.

During our audit, we noted check #4388 was signed by only one authorized signatory. We recommend that all checks be signed by two authorized signatories.

## Coles Elementary School (continued)

### Management's Response

- *Concur - Current bookkeeper is aware and will post transactions to the correct activity. All profits at end of year will be transferred to appropriate accounts.*
- *Concur - We will be more diligent in making sure all checks have two approved signatures on the checks before they are given out.*

## Colgan High School

### Current Year Comments:

During our audit, it was determined that there was no documented principal approval for adjusting entries or transfers. To enhance internal controls, we recommend that an adjustment or transfer journal be prepared and remitted to the principal for approval.

During our audit of cash receipts, we noted three 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.

During our audit of fundraisers, it was determined that the yearbook lost approximately \$6,600 during fiscal year 2017. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

### Management's Response

- *Concur - I understand this finding. Moving forward, I will approve all adjusted entries or transfers.*
- *Concur - We are using new deposit slips to ensure the proper date is referenced.*
- *Concur - In reality, the yearbook is so much more than a "fundraiser." It is a book that memorializes the experiences and memories of a year in the life of a high school for students, for staff, and for the community. Insomuch, finding the right balance of producing a world-class yearbook, and pricing it just right so that students can afford and purchase it was a significant challenge. This challenge was complicated by our ability to learn the needs of our new community which blended five different high schools and at least four middle schools. I am confident that since we now know our community better and have a full high school with a senior class, our yearbook will begin the journey of sustaining and supporting itself.*

## Dale City Elementary School

### Current Year Comment:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2017. According to the 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.



## Dale City Elementary School (continued)

### Management's Response

- *Concur - In the future, we will not maintain any funds in the field trip accounts. We will make sure all field trip accounts are zeroed out by remitting funds to PWCPs for bus reimbursement or refunding students who participated in the field trip if the trip ends up costing less than the amount we charged them.*

## Dumfries Elementary School

### Current Year Comments:

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

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

### Management's Response

- *Concur - Going forward, we will make sure to post 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.*
- *Concur - The school did not adhere to the policy of remitted Lost Library Book and Instrument Rental Fees accounts semi-annually to PWCPs. To avoid a repeat occurrence, notation has been made and recorded in the yearly calendar.*

## Suella Ellis Elementary School

### Repeat of Prior Year Comment:

During our audit of fundraisers, it was determined that the yearbook lost approximately \$704 during fiscal year 2017. 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, we noted unrelated disbursements posted to the book fair account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of profit center accounts. Profit resulting from these activities can be transferred to appropriate funds and used for authorized purposes.

During our audit of cash receipts, we noted one instance (receipt #4270) 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 PWCPs policy.

**Suella Ellis Elementary School (continued)**

**Management's Response**

- *Concur - We will price the yearbooks accordingly and order fewer copies.*
- *Concur - In the future we will transfer funds accordingly unless directly related to the book fair account.*
- *Concur - We have shared the importance of turning in all monies collected on a daily basis with our staff in order to comply with the PWCPS financial policy guidelines. We will continue to share this information with future staff members.*

**Enterprise Elementary School**

No comments or recommendations.

**Featherstone Elementary School**

No comments or recommendations.

**Fannie Fitzgerald Elementary School**

No comments or recommendations.

**Forest Park High School**

No comments or recommendations.

**Freedom High School**

No comments or recommendations.

**Gainesville Middle School**

No comments or recommendations.

**Gar-Field High School**

No comments or recommendations.

### Glenkirk Elementary School

#### Repeat of Prior Year Comments:

During our audit, we noted that two field trip accounts maintained balances at June 30, 2017. 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, we noted unrelated disbursements made from the faculty Coke account. We recommend that transactions be related to the account to which they are posted to avoid skewing the financial results of the account. Profit resulting from these activities can be transferred to appropriate funds and used for authorized purposes.

#### Management's Response

- *Concur - We have discussed this finding and in the future, we will be sure to reimburse the students/parents for overpayment.*
- *Concur - We have discussed this finding and in the future, will transfer funds to be used for authorized purposes.*

### Governor School

No comments or recommendations.

### Graham Park Middle School

#### Current Year Comment:

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

#### Management's Response

- *Concur - In the future, after the income is deposited and the bill is paid for the book fair, the profit will be transferred to the Library B2265.00 account. Spending will then be out of the B2265.00 account. For FY18, this was followed and already completed.*

### Samuel L. Gravely, Jr. Elementary School

#### Current Year Comment:

During our audit, we noted that the activity for all field trips are commingled with operating activities of each grade level. 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.

## Samuel L. Gravely, Jr. Elementary School (continued)

### Management's Response

- *Concur - As of March 2017, Gravely Elementary School added separate school activity fund accounts for field trips for each grade level. Gravely Elementary will continue to work towards and achieve excellent audit results.*

## Hampton Middle School

### Current Year Comments:

The school disbursed \$3,183.25 out of its instructional and school store accounts for payment of cafeteria deficit lunch balances. According to 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, it was noted that checks #35364 through #35494 were not being used due to having the prior school name on them, but were still on hand. We recommend that these checks be properly mutilated to avoid being used in the future.

During our audit of fundraisers, it was determined that the yearbook lost approximately \$768, during fiscal year 2017. 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 fundraisers, it was also noted that the yearbook had a deficit balance at June 30, 2017. 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*, accounts should not end the year with a deficit balance.

During our audit, it was discovered that the receipts collected for the chorus field trip were recorded in the chorus field trip account while the disbursement for the trip was recorded in the chorus account. All activity related to the field trip should be recorded in the chorus field trip account to avoid skewing the financial results of the activity.

### Management's Response

- *Concur - Hampton Middle School considered using PTA funds for payment of cafeteria balances, however, our PTA did not have sufficient funds to cover. In the future, we will not use student activity funds and will search for a different source of funding.*
- *Concur - Checks #35364 through #35494 were shredded and are no longer on hand.*
- *Concur - Hampton Middle School conducted an investigation and found that the deficit was due to the number of yearbooks ordered were more than what was sold. As a result, the yearbook coordinator will collect funds prior to yearbook orders and will purchase no more than 10 yearbooks more than paid orders.*
- *Concur - All activities related to chorus or any other club field trips will be recorded in the field trip account of the club in order to avoid confusion or misinterpretation of financial results.*

### Haymarket Elementary School

#### Current Year Comment:

At June 30, 2017, 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(s) or written off and added back to the school's cash balance.

#### Management's Response

- *Concur - The school had two checks that had been outstanding for more than a year. The two checks were written off and added back to the account. In the future, checks outstanding for more than a year will be written off and added back to the account.*

### Henderson Elementary School

No comments or recommendations.

### C.D. Hylton High School

No comments or recommendations.

### Independent Hill School

#### Repeat of Prior Year Comment:

During our audit of cash receipts, we noted one instance (receipt #4740) 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 - Deposits will be made at a minimum on Fridays and daily when the amount exceeds \$25.00. In the event that the bookkeeper is unavailable, the budget holder will deposit funds and maintain record and receipt of deposit within the school's safe. The bookkeeper will record the transactions into the Student Activity Funds Account upon their return.*

### Kerrydale Elementary School

No comments or recommendations.

### Kilby Elementary School

#### Current Year Comment:

During our audit, we noted that two field trip accounts maintained balances at June 30, 2017. 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.

## Kilby Elementary School (continued)

### Management's Response

- *Concur - To correct this in the FY2017-2018, the school will reimburse students/parents for any overpayment of field trips when the excess of collections over cost is significant. At the end of the school year, any funds remaining in field trips, will either be remitted to PWCPS for bus reimbursement or refunded to the students who were overcharged for the field trip.*

## Martin Luther King, Jr Elementary School

No comments or recommendations.

## Lake Ridge Elementary School

### Repeat of Prior Year Comments:

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

According to the *Financial Guidelines Manual*, accounts should not end the year with a deficit balance. The school's interest revenue accounts had a deficit balance at June 30, 2017. 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 that the account used for field trips maintained a balance at June 30, 2017. 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 one instance (receipt #74790) 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.

### Current Year Comments:

At June 30, 2017, the school had a reconciled deficit balance of (\$3,806.31) in its checking account. We recommend transfers be made from the money market account to provide an adequate checking account balance, before any checks are issued that would place the school in an overdrawn position.

We also noted during our audit, 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.

During our audit, we noted that substantial balances remained in profit center accounts, for example pictures at June 30, 2017, that could be transferred to other accounts and used for authorized purposes.

## Lake Ridge Elementary School (continued)

### Management's Response

- *Concur - Lost library book fees and e-script revenue will be remitted semi-annually to PWCPs.*
- *Concur - The bookkeeper will ensure that transfers are made to any accounts with deficit balances prior to starting year-end closing procedures.*
- *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 PWCPs 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.*
- *Concur - In the future, the bookkeeper will ensure that there is an adequate checking account balance before issuing any checks and will not rely upon the account's overdraft protection feature, especially at the end of the school year.*
- *Concur - Field trips will not all be posted to one account. A separate account has been set up for each grade level.*
- *Concur - Substantial balances in any profit center accounts will be transferred to other accounts to be used for authorized purposes.*

## Lake Ridge Middle School

No comments or recommendations.

## Leesylvania 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, 2017. The school disbursed \$3,259.85 out of its Principal's discretion 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, 2017, 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.

During our audit of cash disbursements, it was discovered that checks #5480, #5513 (reimbursement to the bookkeeper) and #5517 did not contain proper supporting documentation. Additionally, check #5476 (reimbursement to the bookkeeper) was not approved by the principal. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment.

## Leesylvania Elementary School (continued)

### Management's Response

- *Concur - Going forward, all allowable funds for negative cafeteria balances will be transferred to the site based repayment GL for check disbursement and not Principal's Discretion GL.*
- *Concur - The three checks in question have been voided as they were outstanding for greater than a year. Going forward, all stale dated checks will be reissued, if able, or voided in a timely manner.*
- *Concur - Going forward, all checks will be approved and have all appropriate supporting/backup documentation accompanying each check requisition report/check journal.*

## Loch Lomond Elementary School

No comments or recommendations.

## Fred M. Lynn Middle School

### Current Year Comment:

During our audit, we noted several fundraising accounts maintained balances at June 30, 2017. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraiser.

### Management's Response

- *Concur - The bookkeeper will make every effort to transfer all profits from fundraising activities at the conclusion of the fundraiser.*

## Marshall Elementary School

### Repeat of Prior Year Comment:

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

### Current Year Comments:

At June 30, 2017, 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*, accounts should not end the year with a deficit balance. The school office account had a deficit balance at June 30, 2017. 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 fundraisers, we determined that receipts recorded on the school's general ledger were understated from the amount of sales reported to Scholastic Inc. by \$591.54 for the school's book fairs. We recommend that the school bookkeeper and librarian reconcile receipts collected during the book fair with sales reported to Scholastic Inc.



## Marshall Elementary School (continued)

### Management's Response

- *Concur - In the future, profits from the school store and yearbook accounts will be transferred to other accounts to make purchases as needed.*
- *Concur - All outstanding checks older than one year will be re-issued or written off and added back to the school's cash balance.*
- *Concur - All accounts will not end the year with a deficit balance. Better fund management will be utilized to avoid the over spending of accounts.*
- *Concur - The bookkeeper and the librarian will reconcile receipts collected during the book fair with sales reported to Scholastic Inc.*

## Marstellar Middle School

### Repeat of Prior Year Comment:

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.

### Current Year Comments:

During our audit, we noted several club field trip accounts maintained balances at June 30, 2017. According to PWCPS guidelines, any funds remaining at year end should have either been remitted to PWCPS for bus reimbursement or refunded to the student participants that were overcharged for the field trip.

Additionally, all non-club field trips are posted to one account. We recommend creating separate accounts for each grade level or each trip in order to provide greater transparency and ease in analyzing field trip activity.

At June 30, 2017, 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 school has established an account entitled "Bonus Bucks" 3300.00 where box tops and other donations are sometimes recorded. At June 30, 2017, the account carried a balance of \$39.06. According to the *Financial Guidelines Manual*, these transactions should be posted to a separate clearing account (E5015-E Script) and remitted semi-annually to PWCPS. We recommend the school adhere to PWCPS policies.

## Marstellar Middle School (continued)

### Management's Response

- *Concur - The Bookkeeper will make the necessary adjustments to ensure deposits are made in accordance with PWCPs Policy.*
- *Concur - Any balances remaining in club field trip accounts at year end will either be remitted to PWCPs for bus reimbursement or refunded to the student participants.*
- *Concur - Each non-club field trip will be assigned its own account number in order to analyze each field trip activity.*
- *Concur - Any outstanding checks at the end of the school year, over one year old, will be written off and added back to the school's cash balance.*
- *Concur - All checks donated to the school from Target, Giant, etc. will be deposited in the new E-Script (E5015) and funds remitted to PWCPs at the end of the year.*

## Marumsco Hills Elementary School

No comments or recommendations.

## Christa McAuliffe Elementary School

### Repeat of Prior 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 the camping third grade account at year end.

### Current Year Comments:

During our audit of cash disbursements, we noted that check #6033 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

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

During our audit, we noted that several fundraiser accounts (pictures, book fair) maintained balances at June 30, 2017. According to PWCPs guidelines, any funds remaining at year end should be transferred to other accounts and used for authorized purposes.

## Christa McAuliffe Elementary School (continued)

### Management's Response

- *Concur - We have reviewed the guidelines, going forward the checks will contain two authorized signatures.*
- *Concur - Going forward we will only post transactions that are directly related to the book fair in this account and transferring any profits to other accounts to make purchases as needed.*
- *Concur - 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. In the future, the fundraiser accounts will not carry a balance at the end of the year. The funds will be transferred and used for the authorized purposes.*

## Minnieville Elementary School

### Repeat of Prior Year Comment:

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

### Current Year Comment:

During our audit, we noted that fundraiser accounts (pictures) maintained balances at June 30, 2017. According to PWCPs guidelines, any funds remaining at year end should be transferred to other accounts and used for authorized purposes.

### Management's Response

- *Concur - We will make sure only related disbursements will be made out of the book fair account.*
- *Concur - We will transfer fundraising balances by end of year to appropriate general and instructional accounts to be then used for student needs.*

## Montclair Elementary School

### Current Year Comments:

During our audit, we noted that the George Mason University basketball game field trip transactions were posted to the general instruction account. To create better transparency in the financial statements, we recommend posting such transactions to the account the activity directly relates to.

During our audit, we noted that box top receipts were posted to the general instruction account. According to the *Financial Guidelines Manual*, these transactions should be posted to a separate clearing account and remitted semi-annually to PWCPs. We recommend the school adhere to PWCPs policies.

## Montclair Elementary School (continued)

### Management's Response

- *Concur - The George Mason University basketball game transactions were posted to the general instruction account. Moving forward, we will deposit all funds to the chorus account and the check will be cut from the appropriate account.*
- *Concur - Moving forward, a box top fund will be created and all funds will be deposited in to the appropriate account. Checks will be remitted semi-annually to PWCPs.*

## Mountain View Elementary School

No comments or recommendations.

## Mullen Elementary School

No comments or recommendations.

## Neabsco Elementary School

### Current Year Comments:

During our audit, it was determined that the school wrote several checks out of its site based reimbursement account that more appropriately should have been posted to different accounts. For example, check #1277 was for field trip expenses that should have been posted to these respective accounts. Additionally, the payment of the yearbook was also posted to the site based management account. Finally, most payments to PWCPs were not supported by documentation to substantiate what was being paid.

During our audit of cash receipts, we noted one instance (receipt #9197) 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.

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.

During our audit, we noted that fundraiser accounts (school fundraiser) maintained balances at June 30, 2017. According to PWCPs guidelines, any funds remaining at year end should be transferred to other accounts and used for authorized purposes.

### Management's Response

- *Concur - In the future, all supportive documents will be submitted for reimbursement to site funds and all checks will be posted to the appropriate accounts.*
- *Concur - All deposits will be made in accordance with Prince Williams County Public School's Guidelines.*
- *Concur - Neabsco Elementary will be getting images for cancelled checks.*
- *Concur - Fundraiser accounts will be cleared annually according to Prince William County Public Schools guidelines.*

### New Directions Alternative School

No comments or recommendations.

### New Dominion Alternative School

No comments or recommendations.

### Nokesville Elementary School

#### Repeat of Prior Year Comment:

The school's recorders and school store accounts had deficit balances at June 30, 2017. 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.

#### Current Year Comments:

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

During our audit, we noted that box top transactions were not remitted semi-annually to PWCPs. We recommend the school adhere to PWCPs policies.

#### Management's Response

- *Concur - Bookkeeper will ensure that accounts do not end with a deficit. Accounts will be managed closely as to not incur a deficit and if it does occur, transfers will be made to those accounts before year end.*
- *Concur - Bookkeeper will not make unrelated disbursements from yearbook account. Profits of yearbook account will be transferred to another account before making a disbursement.*
- *Concur - Bookkeeper will adhere to PWCPs policy to remit box top transactions semi-annually to PWCPs from SAFA funds.*

### Occoquan Elementary School

#### Repeat of Prior Year Comments:

During our audit, we observed that \$1,655 was collected and receipted to the 4<sup>th</sup> grade field trip account and no funds were disbursed to pay for a field trip. The remaining 4<sup>th</sup> grade field trip account balance of \$1,555 was transferred to the general instructional account at year end. Furthermore, we observed that balances from other field trip accounts were transferred to the general instructional account at year end. 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 rather than being transferred to other accounts.

The school office account had a deficit balance at June 30, 2017. 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.

## Occoquan Elementary School (continued)

### Repeat of Prior Year Comments: (continued)

During our audit, we noted several fundraising accounts maintained balances at June 30, 2017. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

### 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, 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 - The 4th grade was not able to obtain funding to pay for their trip so Occoquan School paid for it under (PD326-2500). Money that was collected from students for the field trip will be transferred to the field trip flex account. A check from blue bear will be drawn and deposited immediately. All monies left in general instructions will be moved to the Field trip flex fund.*
- *Concur - Closer attention will be paid to make sure negative balances are not left in an account.*
- *Concur - All monies from fundraisers will be moved according to policy manual to proper accounts.*
- *Concur - PTO has since turned in a closing financial report. It has been requested that they go back over the report and make any necessary corrections and return to the school.*
- *Concur - As of September 22, 2017, we have requested that a copy of all checks be sent with the end of the month statement. This should start with the October statement.*

## Old Bridge Elementary School

No comments or recommendations.

## Osborn Park High School

### Repeat of Prior 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.

### Current Year Comments:

During our audit of fundraisers, it was determined that yearbook activities lost approximately \$4,800 during fiscal year 2017. 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 yearbooks.

## Osborn Park High School (continued)

### Current Year Comments: (continued)

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

During our audit of cash receipts, we noted one instance (receipt # 953791), 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.

During our audit of cash disbursements, it was discovered that check #40059 lacked sufficient supporting documentation. We recommend that all checks be supported by adequate supporting documentation and approved by the principal before they are processed for payment.

### Management's Response

- *Concur - We are now remitting the building use fees monthly when there is a balance in the account. This guideline will be followed.*
- *Concur - Approximately 20 yearbooks will be returned to the vendor for reimbursement due to imperfections, while the remaining inventory will continue to be sold during FY 18 to recoup the full cost of printing the books. The FY18 yearbook publication contract has been awarded to a competing vendor, reducing the cost to print in subsequent years.*
- *Concur - The two checks that were dispersed without a second signature occurred in error. Both have since been corrected and systems will be put in place to ensure that this does not occur during FY18.*
- *Concur - We look forward to the update of the financial guidelines that will address the deposit of smaller cash receipts. In the interim, cash receipts will be deposited in the installed school safe daily. These receipts will be deposited to our bank each business day.*
- *Concur - This cash disbursement was missing one receipt for the amount being reimbursed. As such, these reimbursed monies have since been returned to the associated account from the missing receipt on 08/16/17. All receipts will be received prior to any reimbursement payments being made in the future.*

## Rosa Parks Elementary School

### Current Year Comments:

During our audit of cash receipts, it was determined that receipt #4991 was supported by a cash transmittal report detailing \$24 in collections, however only \$18 appears to have been deposited at the bank. We recommend that any discrepancies between funds collected and amounts deposited be properly documented on the deposit supporting documentation.

At June 30, 2017, 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 or written off and added back to the school's cash balance.

During our audit of cash disbursements, it was discovered that check #1781 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.

## Rosa Parks Elementary School (continued)

### Management's Response

- *Concur - Bookkeeper will transfer the \$6 to the correct account from School Store to Grade 5 field trip account.*
- *Concur - Bookkeeper will write off outstanding checks prior to closing the yearend. The three checks were voided on August 14, 2017.*
- *Concur - Bookkeeper will attach a copy of the Analysis Detailed Report for the three accounts to support the final check for yearend close out.*

## Parkside Middle 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 Bookworm Central by \$323.26 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 Bookworm Central.

We noted that the school disbursed \$24.85 out of its 8<sup>th</sup> grade end of year activities 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 - I contacted the book fair company. The funds were reported incorrectly to the company. The amount of checks was included in the cash total thereby over stating how much was actually sold. Also, a 20% discount was given to all the teachers however the full price of items was reported to the company. The company issued a refund of \$83.18 to Parkside for the discounted items sold to teachers by check. Going forward, the company will issue a full report to indicate full price and discounted items to insure proper accounting.*
- *Concur - the student whose account was paid was ineligible to participate in end of year activities due to a delinquent cafeteria balance. The student had paid for these activities. In order to satisfy the cafeteria balance, the delinquent amount paid by the student for end of year events was forwarded to Food Services and the remainder to the parent. Going forward, any monies paid by a student and not used will be given to the parent to satisfy accounts elsewhere.*

## Patriot High School

No comments or recommendations.



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

#### Repeat of Prior Year Comment:

During our audit, we noted several fundraising accounts maintained balances at June 30, 2017. 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 transfer any profits from fundraising at the conclusion of the fundraiser to the appropriate accounts for expenditure. We will monitor monthly reports to insure this is done.*

### Penn Elementary School

#### Current Year Comments:

During our audit, we noted fundraising accounts (pictures) maintained balances at June 30, 2017. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

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

The school had a balance in the fourth-grade field trip account at year end. 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.

#### Management's Response

- *Concur: In the future the bookkeeper will transfer fundraising profits to the Principal Discretion Account at the conclusion of the fundraisers.*
- *Concur: In the future the bookkeeper will remit building use fees to PWCPS on a monthly basis.*
- *Concur: In the future the bookkeeper will remit any field trip balances to PWCPS by year end.*

### Pennington Traditional School

#### Repeat of Prior Year Comments:

The school had balances in several field trip accounts at year end. 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 office account had a deficit balance at June 30, 2017. 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)

### Current Year Comments:

At June 30, 2017, 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.

During our audit, it was determined that three checks that had been voided remained on the outstanding check listing (#4046, #4048, and #4057). We recommend that voided checks be cleared from the outstanding check listing.

During our audit of adjustments, we observed numerous adjustments to correct the posting date of deposits. Deposits should be posted immediately prior to delivery of the deposit to the bank. Under no circumstances should deposits be posted after the bank deposit date. It is recommended that the school ensure funds are properly posted prior to being deposited.

During our audit of disbursements, it was discovered that check #3918 was signed by only the bookkeeper. We recommend all checks contain the signature of two authorized signatories.

### Management's Response

- *Concur - In the future, balances remaining in field trip accounts in excess of \$100 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.*
- *Concur - In the future, checks that have been outstanding for more than a year will be reissued to the vendor or written off and added back to the school's cash balance.*
- *Concur - In the future, all voided checks will be cleared from the outstanding check listing.*
- *Concur - In the future, all deposits will be posted immediately prior to delivery of the deposit to the bank.*
- *Concur - In the future, all checks will contain the signature of two authorized signatories.*

## Piney Branch Elementary School

### Repeat of Prior Year Comments:

At June 30, 2017, 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 April 8, 2015 was still outstanding on the school's bank reconciliation. We recommend this check be investigated to determine why the check has not been cashed.

During our audit, we noted an unrelated disbursement made from the book fair account. It appears that the RISE program should be considered a library expense rather than book fair. 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.

## Piney Branch Elementary School (continued)

### Current Year Comments:

The school had balances in several field trip accounts at year end. 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.

We noted that the school creates one receipt to record all monies received during a particular day. Additionally, the receipts are being written to generic titles, such as 4<sup>th</sup>, recorder, donation, etc. Ideally, a receipt should be created for each amount remitted to the bookkeeper throughout the day, one deposit slip would be prepared for all receipts collected for that particular day and this deposit amount would reconcile to the school's deposit history report. In order to provide an adequate audit trail, receipts must be written to the individual remitting the funds and not to generic titles and be readily identifiable with the school's deposits.

The chorus activity and school recorder accounts had a deficit balance at June 30, 2017. 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 of fundraisers, we determined that receipts recorded on the school's general ledger were understated from the amount of sales reported to Bookworm Central by \$290.49 for the school's fall book fair. We recommend that the school bookkeeper and librarian reconcile receipts collected during the book fair with sales reported to Bookworm Central.

During our audit of cash disbursements, it was discovered that check #915 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 cash disbursements, we noted that check #920 was signed by only the principal. We recommend all checks contain the signature of two authorized signatories.

### Management's Response

- *Concur - In the future, all outstanding checks will be investigated and either be re-issued to the vendor or written off and added back to the school's cash balance.*
- *Concur - In the future, the bookkeeper and library staff will work together to insure transactions for the book fair and other library expenses are posted to the correct accounts.*
- *Concur - In the future, the bookkeeper will maintain a zero balance in all field trip accounts at yearend. The principal and bookkeeper will communicate this requirement to teachers and staff collecting funds for field trips to insure costs to students are being charged correctly.*
- *Concur - In the future, the bookkeeper will create a receipt for each deposit received during a particular day. The principal and bookkeeper will insure staff properly completes deposit slips to clearly denote individual names so that receipts can be posted accordingly rather than generic titles.*
- *Concur - In the future, the bookkeeper will insure that the chorus activity and school recorder accounts; as well as other required accounts, maintain a zero balance at yearend based on the Financial Guidelines Manual for School Activity Funds.*
- *Concur - In the future, the bookkeeper and library staff will insure that fundraisers related to the book fair are posted and reconciled to the proper accounts.*

## Piney Branch Elementary School (continued)

### Management's Response (continued)

- *Concur - In the future, the bookkeeper will insure that all disbursements contain proper supporting documentation and are approved by the principal prior to being processed for payment.*
- *Concur - In the future, the bookkeeper will insure that all checks are signed by two school authorized signatories.*

## Mary Porter Traditional School

### Current Year Comments:

The school had balances in several field trip accounts at year end. 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.

During our audit, we noted one unrelated disbursement made from the chess club account (check #2918). We recommend only posting transactions that are directly related to the activity in the chess club account.

### Management's Response

- *Concur - In the future, the field trip accounts with balances will be cleared at year end. The Bookkeeper will issue and remit a check to PWCPS for transportation expenses.*
- *Concur - In the future, the Bookkeeper will check for data entry errors and make sure transactions are posted to the correct accounts.*

## Potomac Middle School

### Current Year Comments:

During our audit, it was determined that the yearbook lost approximately \$1,875 during fiscal year 2017. 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 yearbooks.

During our audit, we noted fundraising accounts (pictures and school fundraiser) maintained balances at June 30, 2017. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

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

During our audit of cash receipts, we observed two instances (receipt #6914 and #6930), that were posted to the general ledger after being deposited to the bank. Deposits should be posted immediately prior to delivery of the deposit to the bank. Under no circumstances should deposits be posted after the bank deposit date. It is recommended that the school ensure funds are properly posted prior to being deposited.

## Potomac Middle School (continued)

### Management's Response

- *Concur - The school yearbook lost money in 2017; this has been investigated at the school level and dialogued with the school yearbook sponsor. Recommendations have been put in place now to better align costs associated with production vs. selling price to customer.*
- *Concur - School fundraising accounts maintained balances on June 30, 2017. Moving forward, remaining balances, after paying expenses, will be transferred immediately to the appropriate profiting accounts.*
- *Concur - PTMS was not timely with submitting lost library book fees and lost/damaged textbook fees to PWCPSS this past fiscal year. Moving forward, PTMS will comply with this policy.*
- *Concur - Deposits are made daily at Potomac Middle School. Upon return from ONE of the bookkeeper's absences from school, blue bear was updated with the date of input rather than the actual bank deposit date. This can/will be corrected.*

## Potomac High School

### Repeat of Prior Year Comments:

During our audit, it was determined that the yearbook lost approximately \$6,400 during fiscal year 2017. We recommend that staff investigate the reason for the loss and price yearbooks in subsequent years to cover costs associated with the purchase of the yearbook.

During our audit, we noted that the lacrosse fundraising account maintained a balance at June 30, 2017. According to PWCPSS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraiser.

### Current Year Comment:

The yearbook account had a negative balance at June 30, 2017. According to the *Financial Guidelines Manual*, accounts should not end the year with deficit balances. We recommend that transfers be made to any accounts with deficit balances at year end and better fund management utilized to avoid the overspending of accounts.

### Management's Response

- *Concur - The yearbook account lost money during Fiscal Year 2017. The principal, bookkeeper, and yearbook sponsor have gone over this and are making every effort to remedy the situation for the new year.*
- *Concur - The Lacrosse fundraising accounts will be cleared by June 30th every year.*
- *Concur - The yearbook will not be left with a negative balance as of June 30th. We will transfer the money to cover any deficits at the year end.*

## Potomac View Elementary School

### Repeat of Prior Year Comment:

During our audit, we noted an unrelated disbursement made from the faculty sunshine account (refund for lost library book). We recommend only posting transactions that are directly related to the activity in this account.

### Current Year Comments:

The school office and lost library book accounts had a deficit balance at June 30, 2017. 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 of cash disbursements, it was discovered that checks #11057 and #11067 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 - Check #11105 was entered to post to F6075.00 (faculty sunshine) and should have been entered to post to E5060.00. This was an oversight of a data entry error and we will review documentation more closely to ensure this does not occur in the future.*
- *Concur - It was noted on the yearend documentation that we were aware of the deficit balance on D4360.00 of \$60.28 and was due to posting the June 2016 bank service charge and the transfer was not completed to cover this balance prior to yearend. Balances will be closely monitored and transfers complete in a more timely manner in the future.*
- *Concur - Check #11057 was from 2015-2016 school year and was voided in 2016-2017 with #11067 being the replacement check. The backup supporting documentation was not copied and placed with #11067 as should have been. Proper documentation and supporting documents will be attached in the future.*

## Ronald Reagan Middle School

### Current Year Comments:

The school had balances in two field trip accounts at year end. 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.

During our audit, we noted several fundraising accounts maintained balances at June 30, 2017. 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 monitor any remaining field trip account balances closer and issue a refund or remit to PWCPS transportation.*
- *Concur - In the future, we will monitor the fundraiser account balances more closely and ensure they are at a zero balance before June 30th of each year.*

## Rippon Middle School

### Repeat of Prior Year Comments:

The school had balances in two field trip accounts at year end. 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 PTA/Booster Club information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

### Current Year Comments:

During our audit of fundraisers, we noted unrelated disbursements posted to the book fair account. We recommend only posting transactions that are directly related to the activity in the fundraising accounts and transferring any profits to other accounts to make purchases as needed.

During our audit of receipts, we noted several receipts made out to generic titles such as "School Fundraiser", rather than to the individual who transmitted the funds to the Bookkeeper. We recommend that receipts be issued to the individual who transmits the funds to the bookkeeper and that a copy of the receipt be provided to that individual.

During our audit of cash disbursements, it was discovered that checks #26276 and #26283 did not contain property supporting documentation. Additionally, we noted that both of these checks were issued to reimburse staff for larger purchases. We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Furthermore, to the extent possible, larger vendor purchases should be purchased directly by the school, rather than by staff members who are subsequently reimbursed.

It was noted during our audit that there were two accounts that had deficit balances at June 30, 2017. 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 overspending of funds.

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, any remaining balances will be remitted to the students.*
- *Concur - In the future, will make sure the audit information is provided to the PTSO.*
- *Concur - We will make sure all profits from the book fair and other fundraising accounts will be moved before purchases are made.*
- *Concur - In the future, we will make sure that every receipt is for a specific individual and not to a generic account.*
- *Concur - Going forward will make sure documentation is attached to the checks. The supporting documentation for check #26276 and #26283 have been attached and were found after the audit was completed.*
- *Concur - We will ensure that no accounts have a deficit balance at the end of the year.*
- *Concur - We have put procedures in place according to PWCPS financial guideline regarding fees remitted to PWCPS.*

## River Oaks Elementary School

### Repeat of Prior Year Comments:

The school had balances in several field trip accounts at year end. 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.

At June 30, 2017, 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, we observed that a new account entitled General Fundraising was created and the account code did not coincide with the established PWCPS chart of accounts. Furthermore, fundraising monies are transferred into the account and disbursed from the account, but no fundraising receipts are posted to the account. We recommend only posting transactions that are directly related to the activity in the fundraising accounts and transferring any profits to other accounts to make purchases as needed.

The school held a Scholastic book fair in December 2016 and another in April 2017. We noted that both book fair invoices were paid on May 8, 2017. The December book fair invoice was dated January 4, 2017, which indicates a four-month delay in processing the payment. Furthermore, we observed check #4571 was issued July 3, 2017 to pay a vendor invoice for goods invoiced in January 2017. We observed that several checks were issued on July 3, 2017 while the check requisitions were dated June 30, 2017. Delays in processing vendor payments, especially at year end can skew financial reporting and make it difficult to analyze the results of student activities. Vendors should be paid promptly after invoices are received so as to avoid incurring penalties and service charges for late payments.

During our audit of fundraisers, we determined that receipts recorded on the school's general ledger were overstated from the amount of sales reported to Scholastic, Inc. by \$430.09 for the school's December book fair and receipts were understated from the amount of sales reported to Scholastic, Inc. by \$125.62 for the school's April book fair. We recommend that the school bookkeeper and the library reconcile receipts collected during the book fair with the sales reported to Scholastic, Inc.

During our audit of cash disbursements, we noted check #4567 was dated June 14, 2017 and cleared the bank on June 19, 2017, but the principal approval documented on the check requisition was dated June 29, 2017, after the check had already cleared the bank. We recommend that the approved requisition, invoice documentation, and printed check all be matched and provided to the principal when the check is presented to for signature. No checks should be signed by the principal without proper approved supporting documentation.

We noted numerous occasions when checks were issued to transfer funds from the school activity account to site based accounts and adequate supporting documentation was not on hand to support the disbursements. We recommend that checks be supported by adequate documentation to support the dollar amount and purpose of the disbursement.

During our audit, we noted unrelated disbursements made from the pictures, book fair, and faculty Coke 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 receipts, it was determined that receipt #8585 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.



## River Oaks Elementary School (continued)

### Current Year Comments: (continued)

During our audit, we observed that adjustments and bank reconciliations prepared between August 2016 and December 2016 were not approved by the principal until January 2017. We recommend timely preparation, review, and approval of all monthly reports and necessary adjusting entries.

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

### Management's Response

- *Concur - Going forward River Oaks will ensure all end of year transactions are completed well in advance and prior to the final due date.*
- *Concur - Going forward all outstanding checks will be handled according to the Prince William County Guidelines.*
- *Concur - An error was made when creating the General Fundraising account. The account should be a C account. This account will be corrected to coincide with the correct General Fundraising account listed on the PWCPS chart of accounts. Going forward, all fundraising funds will be handled in accordance with the PWCPS financial Guidelines.*
- *Concur - Going forward, all vendor payments will be processed in a timely manner.*
- *Concur - Going forward, the bookkeeper and the librarian will review daily receipts and register tapes to ensure all reporting data is correct.*
- *Concur - The check listed in the above comment was issued to a vendor during on site visit. The check was signed by the Principal on June 14, 2017. Going forward all paper work will accompany the check at the time of signature.*
- *Concur- Going forward, all supporting documentation will be provided to support the disbursements.*
- *Concur - Going forward, all monies will be transferred to the appropriate account before disbursements are made.*
- *Concur - Going forward, all deposits will be made in accordance with the PWCPS financial Guidelines.*
- *Concur - Adjustments and bank reconciliations will be prepared and presented to the principal in a timely manner.*
- *Concur - Going forward, all accounts will be cleared according the PWCPS Financial Guidelines.*

## Rockledge Elementary School

### Repeat of Prior Year Comment:

The school had balances in several field trip accounts at year end. 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.

### Rockledge Elementary School (continued)

#### Current Year Comment:

During our audit of cash disbursements, it was discovered that checks #5857 and #5784 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.

#### 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.*
- *Concur - In the future, all checks will be supported by adequate documentation and approved by the principal before they are processed for payment.*

### Herbert J. Saunders Middle School

#### Current Year Comment:

We noted transfers from the building use local account to faculty accounts totaling \$623.18 during the year. According to the *Financial Guidelines Manual*, no portion of the building use local money should be transferred to faculty accounts or used for social purposes (i.e. flowers, gifts, etc.) for the staff.

#### Management's Response

- *Concur - In the future, no money will be transferred from the building use account, or any other accounts to the faculty accounts. The only exception would be the allowable amount, not to exceed \$300.00 MS, from student fund raising activities which involve faculty time and manpower.*

### Signal Hill Elementary School

#### Repeat of Prior Year Comments:

The PTA/Booster Club (Co-op Activities) 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 posted to the school's book fair and pictures 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.

#### Current Year Comments:

The instrument rental account and wages to police account both had a deficit balance at June 30, 2017. 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 of cash disbursements, it was discovered that checks #5706 and #5736 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.

## Signal Hill Elementary School (continued)

### Management's Response

- *Concur - In the future, we will make the PTA/Booster Club (Co-op Activities) information available for examination during the audit.*
- *Concur - In the future we will disburse funds for transactions into the accounts that they are related to and posted to so that we avoid skewing the financial results of fundraisers. We will transfer profits relating to these activities to appropriate funds and use them for authorized purposes.*
- *Concur - In the future, if an account has a deficit balance at the end of the fiscal year, we will transfer money into the account. We will also review the reports during our weekly bookkeeper/principal meetings to avoid over spending of accounts.*
- *Concur - In the future, we will provide adequate documentation for checks. We will also obtain the principal's approval before the checks are processed for payment.*

## 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. Numerous receipts tested during our audit were not recorded and 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. Per the school's questionnaire provided during our audit, deposits are made twice a week. We recommend the school adhere to PWCPS policy.

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 Y-ties fundraiser, pictures, and general instruction accounts. Additionally, E-script funds and book fair sales were posted to the instructional general account. 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.

During the prior year, the school held a fundraiser to collect funds for cancer patients during the year, but \$445.92 of the collections were not remitted to the charity. In FY 2017, the school transferred the unremitted funds to the book fair account. This does not appear to be the appropriate course of action for unremitted collections earmarked for a charity.

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 \$1,161.84 for the school's spring book fair. The amount of cash and checks reported as collected totaled \$4,218.82. \$2,517.98 was posted to account 3290.00 and \$539.00 was posted to account 2245.00. The reason for the \$1,161.84 discrepancy is unknown by the bookkeeper. Additionally, the receipts for the fall book fair per the school general ledger was \$54 less than the sales reported to Scholastic Inc. It is imperative that the school bookkeeper and librarian reconcile receipts collected during the book fair with sales reported to Scholastic Inc.

## Sinclair Elementary School (continued)

### Current Year Comments:

At June 30, 2017, the school's bank reconciliation differed by \$2,207.72 from the balance per the general ledger. It was determined that check #2348 had not been included on the school's outstanding check list. We recommend that bank reconciliations be reviewed monthly to determine that school cash balances are reconciled to the school's general ledger.

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.

The school had balances in several field trip accounts at year end. 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.

### Management's Response

- *Response #1: Finding-Repeat of Prior Year Comment: (A) Deposits made in a timely manner. (B) Payment of field trip fees were posted to the Y-ties, pictures, and general instruction accounts. (C) Pennies for Patients*

*CONCUR: (A) A schedule is being put in place for daily deposits (if needed). (B) Funds were used for payment of some classroom field trips so parents would not have to make payment. Funding was taken from different accounts, thus giving back to the students. (C) The \$445.92 in question was inadvertently keyed to the wrong account. In the future, the bookkeeper will strive to be more accurate.*

- *Response #2: Finding-Spring Book Fair: Receipts recorded on the school's general ledger was understated.*

*CONCUR: The amount of cash and checks collected totaled \$4171.98. \$2,517.98 was posted to the Book Fair account, #3290.00, \$1,654 to account 2245.00 which is to transfer to the Book Fair. The discrepancy in the spring book fair was actually \$46.84, not the \$1,161.84 that was reported. In the future, the librarian and bookkeeper need to count the money together at the end of each day.*

- *Response #3: Finding-Current Year Comments: (A) Bank reconciliation differed due to outstanding check being omitted from the list. (B) E-script and Lost Library Books (C) Field Trip Accounts with balances.*

*CONCUR: (A) Bookkeeper will be more cautious when performing the bank reconciliation.*

- *(B) Sinclair did not have e-script funds at the end of the school year. Lost Library Books' funds were transferred to the Special Clearing Account due to an outstanding invoice (had not received the invoice for purchase by the end of the school year), and there wasn't an administrator in the building at the close of school to co-sign a check that would have been written to PWVS. Will strive to complete orders earlier in the month of June, before the close of 2017-18 school year. (C) Several field trip accounts had balances at the end of the school year and will be rolled to the next grade level of the student(s) that contributed. This practice is found on page 41 of the Financial Guidelines Manual. The bookkeeper will roll the balances over to the proper accounts, with the exception of the funds that were in the fifth-grade account. A check in the amount of \$933 will be forwarded to PWCPS for transportation expenses.*

### Springwoods Elementary School

#### Current Year Comment:

During our audit, we noted the pictures account maintained balances at June 30, 2017. 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 accounts will be transferred to the appropriate account immediately after the fundraiser has concluded.*

### Stonewall Jackson High School

#### Current Year Comment:

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

#### Management's Response

- *Concur - We will take measures to ensure that checks written from the Picture account are directly related to the activity and profits will be transferred to other accounts to make purchases as needed.*

### Stonewall Middle School

No comments or recommendations.

### Sudley Elementary School

#### Repeat of Prior Year Comment:

The PTA/Booster Club for June 30, 2017 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

#### Current Year Comment:

The school had balances in several field trip accounts at year end. 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.

#### Management's Response

- *Concur - All PTO information will be on hand for the June 30, 2018 audit.*
- *Concur - Appropriate grade level activity accounts have been added in Blue Bear. The bookkeeper understands to use the field trip accounts for all expenses relating to the fieldtrips.*

## Swans Creek Elementary School

### Repeat of Prior Year Comment:

During our audit of disbursements to the principal and bookkeeper, it was discovered that the bookkeeper was a signer on check #2727 that was made payable to herself. We recommend that checks be signed by different authorized signatories other than the payee of the check.

### Current Year Comments:

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

At June 30, 2017, 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(s) or written off and added back to the school's cash balance.

During our audit, it was determined that the school remitted payment to PWCPS for students with deficit lunch balances at June 30, 2017. The school disbursed \$5,447.66 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 - 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, a check will be remitted semi-annually (December/June) to PWCPS should there be a balance in the lost library book fees account.*
- *Concur - In the future, a check that is outstanding for more than a year will either be re-issued to the vendor(s) or written off and added back to the school's cash balance.*
- *Concur - In the future, checks written to PWCPS for cafeteria deficit lunch balances will not be taken out of the office account, which benefits all children, but instead will be taken out of PTA donated funds or other similar donations.*

## Triangle Elementary School

### Repeat of Prior Year Comment:

During our audit of cash receipts, it was determined that receipt #5305 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.

### Management's Response

- *Concur - Money was collected by the library assistant on various days and not turned into the bookkeeper. I have spoken to the library assistant about the regulation and she will turn in any money that has been collected on a daily basis.*

### Tyler Elementary School

No comments or recommendations.

### Vaughan Elementary School

#### Current Year Comment:

During our audit of cash receipts, it was determined that receipts #11755 and #11783 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.

#### Management's Response

- *Concur - Going forward, we will ensure funds received in the school office are deposited to the bank in a timely manner and we will follow the financial guidelines.*

### Victory Elementary School

#### Repeat of Prior Year Comment:

During our audit of cash disbursements, it was discovered that check #1853 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 - Moving forward all checks will be approved by the budget holder/principal before being processed.*

### West Gate Elementary School

#### Current Year Comment:

During our audit, we noted the book fair account maintained a balance at June 30, 2017. According to PWCPs guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraiser.

#### Management's Response

- *Concur - Profits made from book fair should have been transferred to an appropriate account by June 30, 2017. Since the findings, the funds have been transferred from the book fair account to library book account.*

### Westridge Elementary School

No comments or recommendations.

### Mary Williams Elementary School

#### Current Year Comment:

During our audit, 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 - We will adhere to the auditors' recommendation. We've contacted the bank, and we will be receiving images of the checks starting with the October 2017 statement cycle.*

### Kyle R. Wilson Elementary School

#### Current Year Comments:

During our audit of cash receipts, we noted three 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.

During our audit, 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.

During our audit of cash receipts, it was determined that the school would at often times, only write one receipt for multiple cash collections. For example, receipt #102 was comprised of multiple transmittal forms from multiple teachers. A receipt should be provided to each teacher remitting funds to the bookkeeper.

#### Management's Response

- *Concur - Deposits will be made in a more timely manner*
- *Concur - The account has been collateralized according to the Virginia Security for Public Deposits Act and the bank will start sending check images with the monthly bank reconciliation.*
- *Concur - Receipts will be provided to each teacher remitting funds.*

### T. Clay Wood Elementary School

#### Current Year Comments:

The PTA/Booster Club information for June 30, 2017 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, it was determined that the school's bank account was overstated by \$1,800 and, consequently, the activity funds were overstated by the same amount. This was caused by multiple adjustments being made to account for an erroneous bank deposit. The \$1,800 error has been made on the school's financial statement included in our audit report.



## T. Clay Wood Elementary School (continued)

### Management's Response

- *Concur - We have devised a plan with our new PTO Board for the coming school year. We currently have Form 1 from our new PTO Board for year ending June 30, 2018. We have a plan in place to make sure form 3 is received before June 30, 2018. The new board is currently looking for someone to audit the FY 17 records.*
- *Concur - The Fauquier Bank erroneously deposited \$1,800 to our account on 5/30/17 that belonged to another one of their customers. An initial adjustment was done using the wrong date, this was then corrected by a reverse adjustment. An adjustment was then done with the correct date. The Fauquier Bank then removed the erroneous deposit from our account on 6/6/17. The final adjustment was not done before the close of the books for the 6/30/17 year. In the future, all adjustments will be done timely to avoid this error.*

### Woodbine Preschool

No comments or recommendations.

### Woodbridge Middle School

#### Repeat of Prior Year Comment:

During our audit, we noted that several field trip accounts maintained balances at June 30, 2017. 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. Per discussion with the bookkeeper, some FT accounts had balances because the remaining invoices had not yet been received and others had balances because they were told by finance during an in-service that they keep a balance if it was less than \$3 per student.

#### Current Year Comment:

At June 30, 2017, 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 - Some field trip accounts had not been cleared to a zero balance. Prior to the end of the 2017-18 school year, any field trip funds remaining after the cost of the field trip has been recouped will be returned to the students who contributed to the cost of the trip.*
- *Concur - There was one outstanding check which had not been cleared for more than a year. Beginning immediately, any checks that are outstanding for more than 90 days will be researched and voided, with a replacement check being issued if the check was misplaced by the payee.*

## Woodbridge High School

### Current Year Comments:

During our audit, we noted the pictures account maintained balances at June 30, 2017. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

During our audit of fundraisers, it was determined that the yearbook lost approximately \$5,500 during fiscal year 2017. We recommend that the staff investigate the reason for the loss and price yearbooks in subsequent years to cover the costs associated with the purchase of the yearbooks.

### Management's Response

- *Concur - Each year the funds will be transferred, at the conclusion of the fundraisers, to an appropriate account.*
- *Concur - We have met with the Yearbook Advisor and the Yearbook Sales Representative to review the upcoming yearbook order. We have reduced the number of yearbooks ordered and have reduced the number of yearbook pages in an effort to reduce the production cost.*

## Yorkshire Elementary School

### Repeat of Prior Year Comments:

During our audit of cash disbursements, it was discovered that checks #11893, #11894, #11896, #11933, #11957, #11959, #11960, #11961, #11962, #11963, and #11966 were not supported by any documentation. Additionally, the documentation supporting check #11890 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.

During our audit, we noted several fundraising accounts maintained balances at June 30, 2017. According to PWCPS guidelines, any profits from fundraising activities should be transferred to an appropriate account at the conclusion of the fundraisers.

During our audit, we noted that the due to student body, first grade field trip, second grade field trip, grade 5 activities, and interest revenue accounts had deficit balances at June 30, 2017. 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.

The PTA/Booster Club for June 30, 2017 information was not on hand during our audit. This information is a required part of our audit and should be available for examination.

### Current Year Comments:

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

During our audit of adjustments, we observed numerous adjustments to correct the posting date of deposits. Deposits should be posted immediately prior to delivery of the deposit to the bank. Under no circumstances should deposits be posted after the bank deposit date. It is recommended that the school ensure funds are properly posted prior to being deposited.

## Yorkshire Elementary School (continued)

### 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 - All appropriate transfers will be made to accounts to ensure there are no accounts with deficit balances at fiscal yearend.*
- *Concur - The PTO information will be completed by the PTO for each type of fundraiser they are sponsoring at for the school.*
- *Concur - Lost Library books fees will be remitted semi-annually to PWCPS.*
- *Concur - Deposits will be posted immediately prior to delivery of the deposit to the bank. The bookkeeper will attend additional training to ensure proper understanding of Student Activity Funds.*

## Chris Yung Elementary School

### Repeat of Prior 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 - In the future, there will be no unrelated disbursements made from the Book Fair account. The funds will be moved into the Library account; then all disbursements will be made from the Library account.*

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