
PULASKI COUNTY SCHOOL BOARD, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2016

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ LOUISA □ FREDERICKSBURG □ STAUNTON □ BLACKSBURG



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Pulaski County School Board
County of Pulaski, Virginia

Report on the Financial Statement

We have audited the accompanying summary statement of cash receipts, disbursements, and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2016, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, disbursements, and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2016, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2016, on our consideration of the Pulaski County School Board, 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 the Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting and compliance.

Robinson, Turner, & Associates

Blacksburg, Virginia
August 12, 2016

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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

To the Pulaski County School Board
County of Pulaski, 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 the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2016, and the related notes to the financial statement and have issued our report thereon dated August 12, 2016, which included a paragraph emphasizing that the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Pulaski County School Board, 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 the Pulaski County School Board, Virginia School Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Pulaski County School Board, 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 a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness [2016-1].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pulaski County School Board, Virginia School Activity Funds' financial statement is free from 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*.

The Pulaski County School Board, Virginia School Activity Funds' Response to Findings

The Pulaski County School Board, Virginia School Activity Funds' response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Pulaski County School Board, 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, Turner, & Associates

Blacksburg, Virginia
August 12, 2016

- Financial Statement -

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

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

Name of School	Cash Balance July 1, 2015	Cash Receipts	Cash Disbursements	Cash Balance June 30, 2016
Critzer Elementary	\$ 29,963.29	\$ 18,272.32	\$ 21,179.46	\$ 27,056.15
Dublin Elementary	51,542.57	60,085.31	57,175.61	54,452.27
Pulaski Elementary	24,440.91	45,395.12	41,895.67	27,940.36
Riverlawn Elementary	43,995.70	36,697.49	34,587.30	46,105.89
Snowville Elementary	14,474.77	28,445.22	31,408.78	11,511.21
Dublin Middle	57,385.31	121,618.72	131,727.60	47,276.43
Pulaski Middle	34,595.85	99,740.96	98,602.00	35,734.81
Pulaski County High	513,415.58	936,224.76	957,801.99	491,838.35
Southwest Virginia Governor's School	<u>265,256.97</u>	<u>59,394.59</u>	<u>59,398.00</u>	<u>265,253.56</u>
Total All Schools	\$ <u>1,035,070.95</u>	\$ <u>1,405,874.49</u>	\$ <u>1,433,776.41</u>	\$ <u>1,007,169.03</u>

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

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement
As of June 30, 2016

NOTE 1 - REPORTING ENTITY:

Nature of Activities:

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

Significant Accounting Policy:

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

NOTE 2 - DEPOSITS:

The Schools do not have a policy with respect to types of deposits and investments allowed.

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% of excess deposits. Accordingly, all deposits are considered fully collateralized.

The Southwest Virginia Governor's School includes the Southwest Virginia Governor's School Foundation which is not subject to the Code of Virginia, but has investments with Edward Jones that are considered restricted cash and cash equivalents.

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PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement
As of June 30, 2016 (Continued)

NOTE 2 - DEPOSITS: (Continued)

Restricted cash represents amounts that have been contributed for the creation of scholarship accounts as detailed below:

School	Restrictions	Amount	Total
Snowville Elementary	Judy Barr Scholarship	\$ 2,313.90	
	Scholarships	<u>7.65</u>	\$ 2,321.55
Pulaski County High School	Bunts Scholarship	\$ 20,968.93	
	Patti Wright Schilling Scholarship - Class '64	2,000.00	
	PTO Scholarship	125.00	
	Thomas B. Haller Scholarship	3,000.00	
	Lee Cook Scholarship	500.00	
	Amvets Ladies Auxiliary Scholarship	500.00	
	Duane Dishon Scholarship	1,000.00	
	G. Wood Medical Scholarship	4,000.00	
	Martha & Bobby Jackson Scholarship	1,250.00	
	Lelia Irvine Scholarships	3,000.00	
	Richard Lineberry Scholarship	750.00	
	Deborah Linkous Scholarship	250.00	
	Building Trades/Scholarship	1,395.00	
	Camp Cougar Scholarship	500.00	
	Jim Chapman Scholarship	500.00	
	Cameron Fitzwater Memorial Scholarship	28,000.40	
	Broadnax-Helflin Scholarship	200.00	
	HOSA/VBS Scholarship	750.00	
	Akers Scholarship	16,447.66	
	Dishon Scholarship	1,473.65	
	Cook Scholarship	<u>7,790.09</u>	94,400.73
Southwest Virginia Governor's School	Education Foundation Money Market	\$ 247.60	
	Education Foundation Investment Account	<u>45,004.32</u>	45,251.92
Total restricted cash			<u><u>\$ 141,974.20</u></u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses
Year Ended June 30, 2016

2016-1 - Lack of Segregation of Duties:

Criteria:

The schools are responsible for establishing and maintaining adequate internal controls over their accounts. A key component of internal controls is that no one individual should have both access to accounting records and related 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 costs 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 Pulaski County School Board
County of Pulaski, 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

Blacksburg, Virginia
August 12, 2016

- Supplementary Information -

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

CRITZER ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Instructional Materials	\$ 12,813.39	\$ 1,283.03	\$ 1,696.26	\$ 2,045.54	\$ 14,445.70
Library	2,748.30	910.09	3,123.55	-	534.84
Guidance	937.51	908.48	1,664.56	-	181.43
Garden Club	992.13	2,292.87	1,863.61	-	1,421.39
Social Committee	-	590.00	215.82	-	374.18
Fall Pictures	-	2,756.00	-	(2,756.00)	-
Spring Pictures	-	2,065.00	-	(2,065.00)	-
Yearbooks	-	2,625.00	2,110.50	(514.50)	-
Coke Machine	190.91	144.04	-	(334.95)	-
Pencil/Eraser Machine	-	209.55	399.40	189.85	-
Student Recognition	-	-	137.08	137.08	-
Special Ed Fundraiser	4.44	-	-	(4.44)	-
Miscellaneous	-	1,368.00	4,637.10	3,269.10	-
Chess Team	416.25	-	-	-	416.25
Clinical Faculty Fund	16.27	-	-	-	16.27
School Improvements	11,316.47	151.76	2,503.61	-	8,964.62
Pre School Field Trip	29.01	234.00	232.50	4.44	34.95
Kindergarten Field Trip	-	496.00	497.76	1.76	-
1st Grade Field Trip	70.75	498.00	463.98	-	104.77
3rd Grade Field Trip	5.08	1,150.50	900.84	-	254.74
4th Grade Field Trip	387.94	231.00	311.93	-	307.01
5th Grade Field Trip	34.84	359.00	420.96	27.12	-
Total	\$ <u>29,963.29</u>	\$ <u>18,272.32</u>	\$ <u>21,179.46</u>	\$ <u>-</u>	\$ <u>27,056.15</u> *

* Represented by cash on deposit with:
National Bank, Blacksburg, Virginia
--Checking

\$ 27,056.15 *

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Preschool	\$ 423.24	\$ -	\$ -	\$ -	\$ 423.24
Title I	82.85	-	-	-	82.85
Pre-K	38.37	-	-	-	38.37
Kindergarten	486.70	140.00	50.44	-	576.26
1st Grade	681.96	140.00	-	-	821.96
2nd Grade	163.60	70.49	64.62	7.98	177.45
3rd Grade	350.52	140.00	59.50	-	431.02
4th Grade	82.83	140.00	-	-	222.83
5th Grade	564.18	210.00	270.32	50.54	554.40
Special Programs	1,285.93	315.81	729.47	-	872.27
Special Ed	353.82	-	-	-	353.82
Yearbook	1,054.43	3,862.00	4,443.00	36.00	509.43
School Pictures	2,055.00	7,152.75	-	-	9,207.75
Fundraisers	13,329.42	381.00	-	-	13,710.42
Interest	82.58	5.36	-	-	87.94
General Fund	16,910.57	12,956.43	16,435.52	(631.31)	12,800.17
Vendors	1,571.89	144.37	-	(1,462.19)	254.07
Clothing Bank	24.42	-	-	-	24.42
RAS	-	223.12	200.00	-	23.12
Year End Allocation	215.96	-	-	-	215.96
Shamrock Cares Program	1,550.74	758.00	846.79	(106.00)	1,355.95
SCA	4,295.54	1,114.25	2,228.25	-	3,181.54
DES Remembrance Fund	207.83	985.00	837.60	(100.00)	255.23
NRVCS-Red Ribbon	-	100.00	83.16	-	16.84
Melodies	75.91	-	-	-	75.91
Staff Appreciation Fund	-	-	213.60	1,462.19	1,248.59
American Heart Association	-	1,351.16	1,351.16	-	-
Shelor Motor Mile	-	1,100.00	-	-	1,100.00
VA Tech Grant	1,928.18	525.00	-	-	2,453.18
Safety Buckets	186.49	-	-	-	186.49
Field Trips	3,269.71	28,270.57	29,242.00	622.61	2,920.89
Weekly Reader	269.90	-	120.18	120.18	269.90
Total	\$ 51,542.57	\$ 60,085.31	\$ 57,175.61	\$ -	\$ 54,452.27 *

* Represented by cash on deposit with:
BB&T, Dublin, Virginia
--Checking

\$ 54,452.27

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Instructional Materials	\$ 100.00	\$ 1,081.23	1,647.12	465.89	\$ -
Library	404.58	14,180.88	14,044.48	22.96	563.94
Technology	-	-	-	-	-
Kindergarten	2.96	-	56.00	53.04	-
First Grade	0.69	-	-	-	0.69
Third Grade	5.39	-	-	-	5.39
Fourth Grade	-	-	-	-	-
Fifth Grade	-	-	-	-	-
Fifth Grade	-	-	-	-	-
PE Department	-	-	-	-	-
Music	-	300.00	-	-	300.00
Garden Club	1,702.96	294.11	238.00	-	1,759.07
Safety Patrol	2,092.44	210.96	147.19	(22.96)	2,133.25
PE Fundraiser	-	-	-	-	-
Fall Pictures	-	1,972.57	47.00	-	1,925.57
Spring Pictures	3,671.38	3,666.00	495.00	(382.62)	6,459.76
Yearbook	1,351.60	3,290.00	2,486.91	-	2,154.69
Faculty Fund	-	-	195.09	195.09	-
Interest Income	0.59	2.51	-	-	3.10
New River Vending	50.09	186.84	-	(195.09)	41.84
Office Supplies	439.74	509.60	564.18	-	385.16
Miscellaneous General	378.92	2,505.80	3,061.52	180.80	4.00
Social Fund	-	-	-	-	-
Playground Maintenance	2,000.00	-	-	-	2,000.00
Hosts Program	-	-	-	-	-
Box Tops for Education	2,649.36	1,233.13	574.50	-	3,307.99
Needy Children Fund	590.47	-	-	-	590.47
New School Fund	4,697.59	409.12	3,625.97	(422.73)	1,058.01
Teacher of the Year-Abbott	35.56	-	-	-	35.56
Discipline Grant	557.22	-	-	-	557.22
Teacher of the Year-Golden	-	-	-	-	-
Clinical Faculty	147.15	700.00	681.20	-	165.95
Teacher of the Year-Sink	-	-	-	-	-
Special PCPS Fund	2,614.71	2,263.00	3,726.10	(104.22)	1,047.39
Stuff the Bus	3.51	2,153.62	955.47	104.22	1,305.88
Shelor Motor Mile	51.00	1,108.00	227.40	(288.04)	643.56
VA Professional Ed Mini Grant	0.95	-	-	-	0.95
Stem Club	72.17	-	83.21	11.04	-
GI GO Fund	-	160.00	160.00	-	-
PES School Store	-	870.00	437.02	-	432.98
Field Trips-Preschool	14.00	-	-	-	14.00
Field Trips-Kindergarten	26.48	734.00	747.88	-	12.60
Field Trips-First Grade	156.88	876.00	781.45	-	251.43
Field Trips-Second Grade	77.06	1,332.00	1,465.62	56.56	0.00
Field Trips-Third Grade	-	402.00	467.03	65.03	-
Field Trips-Fourth Grade	102.99	1,734.00	1,707.29	(12.00)	117.70
Field Trips-Fifth Grade	-	432.95	432.45	-	0.50

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Field Trips-Physical Education	\$ -	\$ 218.00	\$ 269.03	\$ 51.03	\$ -
Field Trips-Christmas	127.14	2,568.80	2,571.56	222.00	346.38
Field Trips-Appomattox Court House	315.33	-	-	-	315.33
Total	\$ 24,440.91	\$ 45,395.12	\$ 41,895.67	\$ -	\$ 27,940.36 *

* Represented by cash on deposit with:
Wells Fargo, Pulaski, Virginia
--Checking

\$ 27,940.36

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2016

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
PTO Funds Clay	\$ 144.34	\$ -	\$ -	\$ -	\$ 144.34
PTO Funds Worrell	189.18	-	-	-	189.18
PTO Funds Timms	50.00	-	-	-	50.00
PTO Funds Phillips	105.39	-	62.50	-	42.89
PTO Funds Poole	48.59	-	42.76	-	5.83
PTO Funds Soper	39.63	-	-	-	39.63
PTO Funds Wilson	371.82	-	27.90	(27.97)	315.95
PTO Funds Cook	47.35	-	21.91	-	25.44
PTO Funds Duncan	244.53	-	144.67	-	99.86
PTO Funds McClaugherty	248.39	-	100.00	-	148.39
PTO Funds Chandler	81.90	-	-	-	81.90
PTO Funds Filbert	40.59	-	18.95	-	21.64
PTO Funds Jones	249.67	-	-	-	249.67
PTO Funds Hunt	76.81	-	-	-	76.81
PTO Funds Price	24.41	-	-	-	24.41
PTO Funds King L.	171.60	-	-	-	171.60
PTO Funds Riley	266.69	-	-	-	266.69
PTO Funds King V.	303.53	-	188.82	-	114.71
PTO Funds Millen	482.52	365.63	482.52	-	365.63
PTO Funds Moore	205.59	-	-	-	205.59
PTO Funds Quesenberry	634.62	16.98	81.89	15.98	585.69
PTO Funds Williams	101.59	-	101.59	-	-
PTO Funds Kennedy	188.48	-	61.64	-	126.84
PTO Funds Saltz	1,140.00	-	-	-	1,140.00
PTO Funds Church	101.58	-	-	-	101.58
PTO Funds Vaughn	402.94	-	-	-	402.94
PTO Funds Fisher	447.21	-	28.62	-	418.59
Library	4,234.59	2,776.80	2,618.28	-	4,393.11
Computer Lab	105.73	-	-	-	105.73
Technology	-	15,082.67	14,610.94	-	471.73
Instructional Supply	486.04	-	-	-	486.04
Year End Allocation	596.22	-	-	-	596.22
PTO Funds Davis	337.01	-	-	-	337.01
PTO Funds Nurse	37.81	-	-	-	37.81
PTO Funds Hammond	225.38	-	190.95	-	34.43
PTO Funds Houde	200.00	-	-	-	200.00
Music	14.21	-	-	-	14.21
PTO Funds McDowell	178.43	-	-	-	178.43
PTO Funds Clay	91.21	-	-	-	91.21
PTO Funds Pirie	372.62	-	-	-	372.62
PTO Funds Simmers	101.73	-	-	-	101.73
PTO Funds Ratcliffe	91.46	-	30.99	-	60.47
PTO Funds Hickman	139.19	-	137.91	-	1.28
PTO Funds Owen	55.00	-	61.98	6.98	-
PTO Funds Bentley	486.16	-	30.00	-	456.16

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
PTO Funds Pruitt	\$ 421.53	\$ -	\$ -	\$ -	\$ 421.53
PTO Funds Arnold	185.23	-	-	-	185.23
PTO Funds Nuckols	252.41	-	79.55	-	172.86
PTO Funds Bishop	3.11	-	-	-	3.11
Melodies Choir	0.43	-	-	-	0.43
Ecology	763.80	-	-	-	763.80
4H Garden Club	1,248.39	366.00	333.33	-	1,281.06
Physical Education	133.40	-	78.43	(6.98)	47.99
Fall Pictures	8,062.22	2,890.75	-	(2,500.00)	8,452.97
Spring Pictures	9,221.41	2,357.50	-	(2,500.00)	9,078.91
Teacher Social Fees	367.90	695.98	815.68	(15.98)	232.22
Academic Needs	1,930.01	171.27	239.00	-	1,862.28
School Needs	940.85	1,908.43	5,582.71	4,765.00	2,031.57
Interest Checking	35.97	63.29	90.00	-	9.26
New River Valley Vending	30.64	53.96	-	-	84.60
Special Needs Fund	1,660.88	1,524.16	388.48	(214.84)	2,581.72
Grants	1,142.17	-	-	-	1,142.17
Donations	210.25	1,000.00	-	-	1,210.25
Clinical Facility Grant	3,023.36	936.07	769.49	-	3,189.94
Red Ribbon Week	200.00	100.00	327.97	27.97	-
Kindergarten Field Trip	-	1,410.00	1,307.88	(102.12)	-
First Grade Field Trip	-	327.00	328.22	1.22	-
Second Grade Field Trip	-	1,419.00	1,598.72	179.72	-
Third Grade Field Trip	-	480.00	405.66	(74.34)	-
Fourth Grade Field Trip	-	333.00	372.50	39.50	-
Fifth Grade Field Trip	-	17.50	-	(17.50)	-
Weekly Reader Funds	-	580.00	837.72	257.72	-
PE Field Trip	-	142.50	177.94	35.44	-
Pre-K Field Trip	-	192.00	203.20	11.20	-
Wythe Museum in House Field Trip (K)	-	636.00	758.00	122.00	-
Our Daily Bread	-	3.00	-	(3.00)	-
Weekend Backpack Program	-	848.00	848.00	-	-
Total	\$ 43,995.70	\$ 36,697.49	\$ 34,587.30	\$ -	\$ 46,105.89 *

* Represented by cash on deposit with:
BB&T, Radford, Virginia
--Checking

\$ 46,105.89

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Kindergarten	\$ -	\$ 80.00	\$ 137.75	\$ 57.75	\$ -
First	-	70.00	126.00	56.00	-
Second	-	85.00	99.00	14.00	-
Third	-	140.00	173.25	33.25	-
Fourth	-	125.00	-	-	125.00
Fifth	-	104.00	149.00	45.00	-
Preschool	-	-	-	-	-
Library	3,933.74	5,541.89	7,565.42	-	1,910.21
School	944.53	2,401.14	4,913.11	2,407.51	840.07
Technology	7.08	-	-	-	7.08
Fund Raiser	451.69	1,776.28	1,925.00	446.32	749.29
Pictures	2,537.20	1,990.40	1,607.31	(2,691.65)	228.64
Yearbooks	74.40	1,920.00	2,053.50	59.10	-
Principal's Discretionary	1,093.43	36.00	500.00	-	629.43
Savings	824.96	13.96	-	-	838.92
Judy Barr Scholarship	2,313.90	50.00	200.00	-	2,163.90
Interest Checking	6.06	-	-	-	6.06
Vending	-	12.44	-	-	12.44
Social Fund	-	715.00	507.26	-	207.74
Clinical Faculty	800.00	300.00	42.00	-	1,058.00
Library Fund Raiser	-	1,095.88	-	-	1,095.88
Donations for Students	1,380.13	814.73	538.91	(225.05)	1,430.90
Scholarships	7.65	-	-	-	7.65
Red Ribbon Activities	100.00	100.00	-	-	200.00
Field Trip Kindergarten	-	367.00	409.00	42.00	-
Field Trip 1st	-	197.50	175.34	(22.16)	-
Field Trip 2nd	-	251.00	275.54	24.54	-
Field Trip 3rd	-	1,600.00	1,018.55	(581.45)	-
Field Trip 4th	-	2,082.00	2,521.76	439.76	-
Field Trip 5th	-	6,294.00	6,224.58	(69.42)	-
Field Trip PreK	-	282.00	246.50	(35.50)	-
Total	\$ 14,474.77	\$ 28,445.22	\$ 31,408.78	\$ -	\$ 11,511.21 *

* Represented by cash on deposit with:
National Bank, Blacksburg, Virginia
--Checking

\$ 9,189.66

Restricted Cash
National Bank, Blacksburg, Virginia
--Checking
Judy Barr Scholarship
Scholarships

2,313.90
7.65

Total

\$ 11,511.21

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN MIDDLE SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Art	\$ 135.06	\$ 469.90	\$ 336.80	\$ -	\$ 268.16
Band	1,744.48	10,470.61	9,142.02	(2,416.24)	656.83
Chorus	7,775.53	29,910.58	36,878.43	2,120.07	2,927.75
Library	2,178.14	2,585.23	2,624.41	-	2,138.96
Garnet 8th	0.38	-	-	-	0.38
Emerald 7th	-	1,111.50	1,211.03	99.67	0.14
Topaz 7th	106.50	-	-	(92.67)	13.83
Eternity 6th	578.02	3,068.00	3,053.88	(319.84)	272.30
Excelsior 6th	40.16	4,696.00	4,466.00	319.84	590.00
Clinical Faculty	1,546.68	-	-	-	1,546.68
Special Education	347.59	-	-	-	347.59
Grants/Awards	400.00	525.00	-	-	925.00
FACS/Grant	51.70	-	-	-	51.70
Sped	-	746.00	671.11	-	74.89
DC Trip	4,007.11	13,830.00	16,190.47	-	1,646.64
Cheerleading	617.89	3,811.14	2,852.74	-	1,576.29
Drama	648.22	-	-	-	648.22
SGA	1,782.91	1,680.17	1,887.60	-	1,575.48
FCCLA	393.29	354.50	591.91	-	155.88
Art Club	88.00	25.00	-	-	113.00
School Store	946.44	162.25	211.50	-	897.19
Pictures	8,747.59	2,766.25	7.00	(2,858.58)	8,648.26
Yearbooks	9,373.59	6,612.00	6,759.63	-	9,225.96
Great American Opportunities	-	14,005.66	12,091.69	(60.00)	1,853.97
Coke/PowerAde	514.54	140.51	-	(301.00)	354.05
Vending PE	785.56	219.58	866.00	-	139.14
Football	784.45	1,796.00	2,675.25	150.00	55.20
Boys Basketball	782.32	1,638.97	1,531.99	-	889.30
Girls Basketball	1,022.05	1,838.99	2,775.80	60.00	145.24
Track	7.92	80.00	1,725.25	1,637.58	0.25
Volleyball	1,668.28	1,734.00	3,373.93	296.17	324.52
Wrestling	-	1,713.12	950.23	(602.00)	160.89
Physical ED	4,474.58	5,415.45	5,832.66	41.25	4,098.62
FACS	141.24	602.25	538.35	-	205.14
Tech Ed	368.72	-	58.69	-	310.03
Miscellaneous	479.38	4,093.60	5,525.73	1,923.75	971.00
Interest Checking	60.08	20.57	54.99	-	25.66
Social	107.45	205.00	273.78	-	38.67
Agenda Advertising	750.00	-	38.90	-	711.10
PTO	1,395.74	1,418.89	1,902.18	-	912.45
Calculators	248.00	1,664.00	1,500.00	-	412.00
Donations	223.52	50.00	275.45	2.00	0.07
Special Olympics	20.46	-	-	-	20.46
Rec Department	75.00	-	-	-	75.00
Shelor	1,077.57	2,000.00	2,264.00	-	813.57
OLWEUS	889.17	158.00	588.20	-	458.97
Total	\$ 57,385.31	\$ 121,618.72	\$ 131,727.60	\$ -	\$ 47,276.43 *

* Represented by cash on deposit with:
National Bank, Blacksburg, Virginia
--Checking

\$ 47,276.43

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Sixth Grade Team	\$ 674.34	\$ 7,668.00	\$ 7,323.33	\$ -	\$ 1,019.01
Seventh Grade Team	911.47	460.00	1,673.63	302.16	-
Eighth Grade Team	475.46	-	22.86	-	452.60
Eighth Grade Science	682.38	-	-	(302.16)	380.22
Art	765.66	75.00	-	-	840.66
Guidance	-	100.00	100.00	-	-
Library	613.72	2,593.11	3,033.82	868.34	1,041.35
Choir	1,512.31	17,647.31	15,048.63	12.00	4,122.99
Band	2,204.92	6,238.22	6,084.88	(868.34)	1,489.92
Schleicher/Patton	157.28	-	-	-	157.28
Principal's Instructional Fund	-	-	3,722.27	3,722.27	-
Cheerleading	288.42	1,697.26	119.50	-	1,866.18
SCA	348.70	-	-	-	348.70
FCCLA	356.98	-	-	-	356.98
Art League	15.00	-	-	-	15.00
TSA	-	-	278.80	278.80	-
Bookstore	486.89	54.35	-	-	541.24
Donations	4,063.76	2,983.19	-	(4,626.07)	2,420.88
Picture Commission	3,541.00	1,099.00	-	(1,303.88)	3,336.12
Yearbook	84.70	5,612.00	5,072.50	-	624.20
Boys Basketball	554.17	1,506.47	1,685.74	-	374.90
Girls Basketball	-	2,018.48	1,402.86	-	615.62
Football	366.82	783.00	-	(1,111.59)	38.23
Track	-	-	1,111.59	1,111.59	-
Volleyball	5,572.18	3,540.50	4,613.65	-	4,499.03
Wrestling	-	-	1,303.88	1,303.88	-
Family & Consumer Science	1,132.35	223.00	416.26	-	939.09
Physical Education	689.96	3,728.00	3,525.33	-	892.63
Vocational Tech Ed	237.67	-	107.00	-	130.67
Information Tech	2,271.76	-	143.96	-	2,127.80
Coke	174.10	143.82	-	-	317.92
Interest Checking	1.12	17.44	1.32	-	17.24
Miscellaneous	2,469.50	-	-	(680.00)	1,789.50
Sunshine	691.00	225.00	82.00	-	834.00
Christmas/Student	1,512.74	927.77	854.64	(12.00)	1,573.87
PMS STEM Lab	-	17,000.00	16,989.95	-	10.05
Clinical Faculty Project	392.32	-	216.30	625.00	801.02
Mentor Program	200.00	-	-	-	200.00
ODU-ESD	50.16	-	-	-	50.16
Coffee Fund	5.55	310.00	308.34	-	7.21
DC Trip 8th Grade	1,057.91	22,715.57	22,304.96	-	1,468.52

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds

Year Ended June 30, 2016 (Continued)

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
21st Century Grant	\$ -	\$ 324.00	\$ 1,004.00	\$ 680.00	\$ -
Petty Cash	33.55	50.47	50.00	-	34.02
Total	\$ 34,595.85	\$ 99,740.96	\$ 98,602.00	\$ (0.00)	\$ 35,734.81 *

* Represented by cash on deposit with:
National Bank, Blacksburg, Virginia
--Checking

\$ 35,734.81

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Art	\$ 4,998.09	\$ 1,891.00	\$ 1,325.09	\$ 698.50	\$ 6,262.50
Band	13,624.08	3,849.50	17,711.61	311.00	72.97
Band Boosters	-	4,705.00	4,962.54	387.50	129.96
Choir	1,437.02	1,412.00	1,812.52	(826.00)	210.50
Choral Boosters	-	9,546.40	7,841.63	1,087.50	2,792.27
Library	984.22	448.74	313.38	-	1,119.58
PVPT	-	15.00	-	-	15.00
Science Technology	500.00	580.41	469.99	-	610.42
Social Studies Europe Trip	-	2,517.65	2,796.02	278.37	-
Theatre Arts	14,093.51	20,245.36	16,159.33	(174.00)	18,005.54
Theatre Arts Boosters	-	87,765.19	53,592.34	(1,784.50)	32,388.35
Theatre Arts Region	-	92.00	2,258.94	2,166.94	-
Auto Body	-	4,909.80	2,569.29	(973.56)	1,366.95
Auto Mechanics	3,575.41	6,645.93	4,738.61	(336.25)	5,146.48
Building Trades	3,967.63	1,339.28	1,655.76	-	3,651.15
Business Education	45.00	15.00	-	-	60.00
CAD	64.75	247.00	97.26	-	214.49
Carpentry/Cabinet Making	263.09	57.00	70.54	-	249.55
Child Care	1,850.28	47,979.00	35,311.35	-	14,517.93
Cosmetology	2,384.01	11,138.84	12,568.94	-	953.91
Steam	1,558.76	2,267.30	1,589.59	-	2,236.47
Electricity	117.09	30.00	130.93	-	16.16
Horticulture	6,110.32	6,489.86	5,001.78	-	7,598.40
Occupational Foods	810.03	23,095.38	21,408.66	1,359.81	3,856.56
Technical Center	1,301.43	4,905.70	3,398.71	-	2,808.42
FACS	384.66	118.00	424.66	-	78.00
Small Animal Care	966.57	788.20	673.98	-	1,080.79
Welding/Small Engines	504.23	1,754.15	1,706.65	-	551.73
African American History Club	238.18	1,193.00	991.75	-	439.43
After Prom Celebration	2,744.60	6,410.00	5,408.77	-	3,745.83
Art League	436.65	80.00	132.19	-	384.46
Freshman Class	1,012.62	-	-	-	1,012.62
Senior Class	94.56	2,242.50	2,282.50	-	54.56
Junior Class	6,340.60	11,653.50	12,070.47	-	5,923.63
Sophomore Class	1,374.21	-	151.51	-	1,222.70
DECA	555.55	10,704.00	9,533.49	(30.00)	1,696.06
FBLA	571.34	-	-	-	571.34
FCCLA	1,553.88	4,295.71	4,997.04	-	852.55
FFA	4,471.07	38,598.98	39,789.51	-	3,280.54
Fellowship of Christian Athletes	411.43	385.00	525.88	-	270.55
Forensics	120.00	-	-	-	120.00
Graduating Class Gift Projects	650.48	-	-	-	650.48
HOSA	214.92	6,792.42	6,224.45	-	782.89
National Honor Society	1,650.59	3,278.31	2,102.03	-	2,826.87
Sportsman's Club	112.00	-	-	-	112.00
Science Club	9.19	-	-	-	9.19
Special Olympics	706.73	1,040.00	1,624.43	-	122.30
Student Cooperative Association	1,652.49	4,618.00	3,756.52	(125.00)	2,388.97

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Students for Christ	\$ 403.91	\$ -	\$ -	\$ -	\$ 403.91
VICA	264.97	2,385.53	2,341.64	-	308.86
Video Club	2,312.91	985.00	2,481.57	300.00	1,116.34
VOGS	66.62	-	-	-	66.62
Young Democrats	253.46	-	-	-	253.46
CAVE Club	1,718.80	615.00	220.09	-	2,113.71
New River Federation	761.10	315.00	480.53	-	595.57
Stitchery Club	43.67	-	-	-	43.67
TARS	253.39	-	-	-	253.39
Interact Club	639.77	-	-	-	639.77
CUGA/Environmental Club	48.79	-	-	-	48.79
RHO KAPPA Club	-	2,104.00	1,258.96	973.00	1,818.04
Quidditch Club	85.00	-	-	-	85.00
Literary Magazine	375.00	-	-	-	375.00
MACC	-	187.00	1,452.88	1,265.88	-
Newspaper	239.72	-	-	-	239.72
Yearbook	7,600.74	37,706.94	36,819.30	40.00	8,528.38
ACE	-	-	40.63	40.63	-
Baseball	-	3,555.00	8,504.48	4,949.48	-
Baseball/Budget	-	-	2,444.39	2,444.39	-
Baseball Boosters	-	7,480.59	5,965.71	(1,097.75)	417.13
Baseball/Dist/Reg/State	-	1,649.80	769.19	(880.61)	-
Baseball Field	327.66	400.00	-	-	727.66
Basketball/Boys	-	12,385.00	9,368.63	(3,016.37)	-
Basketball/Boys/Budget	-	-	908.60	908.60	-
Basketball/Boys/Camp	1,300.00	150.00	1,192.34	-	257.66
Basketball/Boys/Boosters	1,076.99	7,135.47	7,813.62	-	398.84
Basketball/Boys/Dist/Reg/State	-	1,902.14	1,863.00	(39.14)	-
Basketball/Girls	-	8,065.00	8,396.64	331.64	-
Cougar Clash 2009/Girls Basketball	307.99	625.00	789.61	-	143.38
Basketball/Girls/Budget	-	-	3,164.00	3,164.00	-
Basketball/Girls/Boosters	282.57	4,625.00	6,724.39	1,816.82	-
Girls Basketball Camp	1,816.82	20.00	-	(1,816.82)	20.00
Basketball/Girls/Dist/Reg/State	-	1,902.14	1,862.99	(39.15)	-
Cheerleaders	-	179.85	5,507.83	5,327.98	-
Cheerleaders Boosters	-	4,136.53	5,687.83	1,551.30	-
Cheerleaders/Conf/Reg/State	-	2,811.00	2,785.39	(25.61)	-
Cross Country	-	-	1,844.60	1,844.60	-
Cross Country/Budget	-	-	400.00	400.00	-
Cross County Boosters	325.00	180.00	505.00	-	-
Football	-	72,074.38	24,441.23	(47,633.15)	-
Football/Budget	-	420.00	19,698.51	19,278.51	-
PCMS Football	-	11,541.00	4,957.61	(6,583.39)	-
PCMS Football/Budget	7,500.00	-	3,598.92	(3,901.08)	-
Football Boosters	-	39,390.67	40,444.01	1,053.34	-
Football/Dist/Reg/State	-	14,473.22	14,071.01	(402.21)	-
Golf	-	-	504.26	504.26	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Golf/Budget	\$ -	\$ -	\$ 1,034.94	\$ 1,034.94	\$ -
Golf Boosters	91.00	-	-	-	91.00
Golf/Dist/Reg/State	-	-	91.00	91.00	-
Indoor Track	-	-	3,977.56	3,977.56	-
Indoor Track/Boosters	128.00	-	128.00	-	-
Indoor Track Budget	-	-	400.00	400.00	-
Indoor Track/Dist/Reg/State	-	-	819.34	819.34	-
Outdoor Track	-	100.00	3,656.31	3,556.31	-
Outdoor Track/Budget	-	-	1,000.00	1,000.00	-
Outdoor Track/Boosters	570.96	-	487.33	-	83.63
Outdoors Track/Dist/Reg/State	-	1.19	2,153.69	2,152.50	-
Soccer/Boys	0.00	4,045.00	5,956.68	1,911.68	-
Soccer/Boys/Budget	-	-	496.96	496.96	-
Soccer/Boys/Boosters	179.90	2,180.07	2,680.07	320.10	-
Soccer/Boys/Dist/Reg/State	-	-	103.79	103.79	-
Soccer/Girls	-	4,295.00	5,703.93	1,408.93	-
Soccer/Girls/Budget	-	-	11.79	11.79	-
Soccer/Girls/Boosters	1,917.38	-	1,473.91	-	443.47
Soccer/Girls/Dist/Reg/State	-	-	178.43	178.43	-
Softball	-	4,965.00	7,196.76	2,231.76	-
Softball/Budget	-	-	911.00	911.00	-
Softball Boosters	319.78	-	-	-	319.78
Softball/Dist/Reg/State	-	561.80	190.61	(371.19)	-
Swimming	-	-	465.49	465.49	-
Swimming Boosters	4,949.58	13,715.00	12,980.09	(465.49)	5,219.00
Tennis/Boys	-	60.00	585.60	525.60	-
Tennis/Boys/Budget	-	-	153.66	153.66	-
Tennis/Boys Boosters	496.27	822.00	1,394.24	75.97	-
Tennis/Boys/Dist/Reg/State	-	-	154.34	154.34	-
Tennis/Girls	-	-	412.26	412.26	-
Tennis/Girls/Budget	-	-	167.46	167.46	-
Tennis/Girls/Boosters	600.29	1,284.96	913.10	-	972.15
Volleyball	-	4,021.00	4,402.06	381.06	-
Volleyball/Budget	-	-	800.00	800.00	-
Volleyball Boosters	2,491.88	6,863.00	6,806.11	-	2,548.77
Wrestling	-	335.00	3,039.19	2,704.19	-
Wrestling Boosters	284.00	-	-	-	284.00
Wrestling/Dist/Reg/State	-	194.59	777.68	583.09	-
Miscellaneous	67,997.11	21,094.64	7,043.68	(15,914.39)	66,133.68
Field Maintenance/Baseball	-	-	3,912.86	3,912.86	-
Field Maintenance/Football	-	-	7,222.06	7,222.06	-
Field Maintenance/PCMS Football	-	-	1,236.55	1,236.55	-
Field Maintenance/Soccer	-	-	1,838.24	1,838.24	-
Field Maintenance/Softball	-	-	1,931.42	1,931.42	-
Football Benefit	-	9,537.00	7,007.36	(2,529.64)	-
First Aid Supplies	-	202.00	3,010.07	2,808.07	-
Athletic Field Improvements	33,000.00	3,500.00	36,500.00	-	-
Cheer Boosters	8,371.61	54,123.29	52,695.71	(1,567.57)	8,231.62

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
PCMS Cheer Boosters	\$ 3,114.00	\$ 6,456.00	\$ 5,195.70	\$ (4,323.36)	\$ 50.94
Competition Cheer Booster	8,661.18	6,467.00	3,220.16	(958.35)	10,949.67
Throwback Night	-	2,350.00	1,958.62	-	391.38
Gym Suits/PE	5,062.97	29.38	1,550.98	-	3,541.37
Student Fees	982.50	6,204.00	7,950.00	763.50	-
Student Parking	8,843.23	5,245.00	415.86	(1,306.51)	12,365.86
Transcripts	3,349.52	36.00	1,568.17	-	1,817.35
Books Sold	768.49	-	-	-	768.49
Concessions	12,878.08	37,067.69	27,313.83	(9,430.37)	13,201.57
Copies/Library	1,819.58	155.50	-	(40.00)	1,935.08
General Fund	-	14,094.14	22,799.72	8,705.58	-
Interest Checking	1,083.96	156.41	-	-	1,240.37
Instructional Supply Account	625.00	532.00	161.68	-	995.32
Office Supplies	-	-	266.46	266.46	-
Coke	131.89	28.71	-	-	160.60
Lance	55.14	-	-	-	55.14
Pepsi	6,278.04	2,199.11	-	(1,041.87)	7,435.28
Swipe Fees	-	-	(44.00)	-	44.00
School Board Allocation Acct	402.57	-	-	-	402.57
Social Welfare	407.35	24.97	-	(50.00)	382.32
SOL Campaign	613.35	6,588.34	6,250.00	(100.00)	851.69
Building & Grounds	-	-	229.59	229.59	-
Security	-	-	167.30	167.30	-
ODU Research Foundation	800.00	-	-	-	800.00
Clinical Faculty Mini Grant	334.72	-	-	-	334.72
Exxon/Mobil Grant	427.20	-	-	-	427.20
School within School/Grant	11.15	-	-	-	11.15
Akers Memorial Scholarship	-	1,500.00	1,500.00	-	-
Raymond P. Aylor Scholarship	-	1,103.41	1,000.00	(103.41)	-
Bunts Scholarship	10,468.85	11,500.08	1,000.00	-	20,968.93
Patti Wright Schillig Sch-Class '64	2,000.00	2,000.00	2,000.00	-	2,000.00
PTO Scholarship	-	250.00	125.00	-	125.00
Thomas B. Haller Scholarship	-	3,000.00	-	-	3,000.00
Lee Cook Scholarship	-	1,000.00	500.00	-	500.00
Amvets Ladies Auxiliary Scholarship	-	500.00	-	-	500.00
Duane Dishon Scholarship	-	1,500.00	500.00	-	1,000.00
G. Wood Medical Scholarship	3,000.00	2,000.00	1,000.00	-	4,000.00
Gaelen Wood Memorial Fund/Drama	131.00	-	-	(131.00)	-
Martha & Bobby Jackson Scholarship	3,750.00	-	2,500.00	-	1,250.00
Letia Irvine Memorial Scholarship	-	1,500.00	-	-	1,500.00
Richard Lineberry Scholarship	250.00	1,000.00	500.00	-	750.00
Letia Irvine Memorial Scholarship 2019	-	1,500.00	-	-	1,500.00
Senior Class Memorial Fund	189.27	-	1,000.00	810.73	-
Deborah Linkous Memorial	-	250.00	-	-	250.00
Building Trades/Scholarship	1,395.00	-	-	-	1,395.00
PCHS Transition Services	656.20	-	-	-	656.20
VAEA Grant	352.35	-	-	-	352.35
AE Grant	400.00	-	-	-	400.00
Math Grant	7.57	-	-	-	7.57

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Funds	Cash Balance July 1, 2015	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2016
Walmart Social Studies Grant	\$ 218.16	\$ -	\$ -	\$ -	\$ 218.16
Camp Cougar Scholarship	500.00	-	-	-	500.00
Brenda King Memorial Scholarship	250.00	-	-	(250.00)	-
Jim Chapman Scholarship	-	-	500.00	1,000.00	500.00
Cameron Fitzwater Mem Scholarship	29,016.61	2,983.79	4,000.00	-	28,000.40
Broadnax-Heflin Scholarship	500.00	-	300.00	-	200.00
HOSA/VBS Scholarship	-	1,250.00	500.00	-	750.00
Advanced Placement	3,388.07	12,738.00	10,120.00	(826.32)	5,179.75
Driver's Ed	45,030.61	33,270.00	26,925.00	-	51,375.61
Dual Enrollment	6,566.18	-	-	-	6,566.18
EFE	15.00	4,357.00	4,338.00	-	34.00
PSAT	581.28	2,832.00	1,983.04	(500.00)	930.24
PTO	-	1,723.00	-	-	1,723.00
Summer School/Camp Cougar	30,903.86	29,322.26	37,452.46	-	22,773.66
Grow Future Grant	500.00	-	-	-	500.00
ISAP Funds	797.00	-	-	-	797.00
Graduation	-	13,003.22	13,003.22	-	-
Food Lion Grant	54.71	-	100.00	100.00	54.71
Sp ED Cafeteria Helpers	28.50	-	-	-	28.50
RBS Specialties/Ringgold	152.35	1,156.50	1,145.20	-	163.65
Faculty/Senior Basketball Game	1,115.00	1,530.00	512.00	(973.00)	1,160.00
Growing Future Community	4,078.83	3,100.00	-	-	7,178.83
Band Uniforms	42,910.00	140.00	43,040.00	-	10.00
40th Celebration	1,243.09	-	-	-	1,243.09
Emergency Buckets	2,220.00	60.00	-	-	2,280.00
Laptop Grant-Hoffman	-	5,000.00	5,061.44	61.44	-
Akers Scholarship Certificate of Deposit	17,897.34	50.32	1,500.00	-	16,447.66
Dishon Scholarship Certificate of Deposit	2,467.50	6.15	1,000.00	-	1,473.65
Cook Scholarship Certificate of Deposit	8,766.22	23.87	1,000.00	-	7,790.09
Aylor Scholarship Certificate of Deposit	1,101.20	-	1,101.20	-	-
Total	\$ 513,415.58	\$ 936,224.76	\$ 957,801.99	\$ -	\$ 491,838.35

* Represented by cash on deposit with:
National Bank, Blacksburg, Virginia
--Checking

\$ 397,437.62

Restricted Cash:

National Bank, Blacksburg, Virginia
--Checking

Bunts Scholarship	20,968.93
Patti Wright Schilling Scholarship - Class '64	2,000.00
PTO Scholarship	125.00
Thomas B. Haller Scholarship	3,000.00
Lee Cook Scholarship	500.00
Armvets Ladies Auxiliary Scholarship	500.00
Duane Dishon Scholarship	1,000.00
G. Wood Medical Scholarship	4,000.00
Martha & Bobby Jackson Scholarship	1,250.00
Lelia Irvine Memorial Scholarship	3,000.00
Richard Lineberry Scholarship	750.00

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Restricted Cash: (Continued)	
National Bank, Blacksburg, Virginia (Continued)	
--Checking (Continued)	
Deborah Linkous Scholarship	250.00
Building Trades/Scholarship	1,395.00
Camp Cougar Scholarship	500.00
Jim Chapman Scholarship	500.00
Cameron Fitzwater Memorial Scholarship	28,000.40
Broadnax-Heflin Scholarship	200.00
HOSA/VBS Scholarship	750.00
--Certificate of Deposit: Akers Scholarship	16,447.66
--Certificate of Deposit: Dishon Scholarship	1,473.65
--Certificate of Deposit: Cook Scholarship	7,790.09
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Total	\$ <u>491,838.35</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL
ACTIVITY FUNDS

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

Cash Balance, July 1, 2015	\$ <u>265,256.97</u>
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Receipts:

Awards Banquet	\$ 3,120.00
Computer Supplies	25,990.00
Computers	300.00
Interest Income	813.23
Miscellaneous	8,268.81
Postage	203.69
Scholarships	6,000.00
Science Fair/State Science Fair	609.50
Summer Camp	13,930.00
Vending	159.36
Total receipts	\$ <u>59,394.59</u>

Total receipts and cash balance	\$ <u>324,651.56</u>
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Disbursements:

Awards Banquet	\$ 3,120.00
Computers	26,300.00
Miscellaneous	10,722.31
Scholarship Funds	15,500.00
Science Fair/State Science Fair	609.50
Summer Camp	1,631.19
V.J.A.S.	1,515.00
Total disbursements	\$ <u>59,398.00</u>

Cash Balance, June 30, 2016	\$ <u><u>265,253.56</u></u>
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Represented by cash on deposit:

National Bank Money Market	\$ 146,226.73
National Bank Money Market	46,298.18
Carter Bank & Trust Retirement Fund CD	27,476.73

Restricted cash:

National Bank Education Foundation Money Market	45,004.32
Edward Jones Investment	247.60
	\$ <u><u>265,253.56</u></u>

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 12, 2016

To the Pulaski County School Board
County of Pulaski, Virginia

This report is to follow up our recent audit of the cash basis financial statement of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2015. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

CRITZER ELEMENTARY SCHOOL

- No comments

DUBLIN ELEMENTARY SCHOOL

Receipts

- Monies collected by teachers and other staff should be remitted to the central office on a daily basis, at a minimum by the next business day. Additionally, funds held overnight should be locked or otherwise safeguarded against theft. Receipts collected by T. Fisher and A. Dalton and dated from 11/17/2015 - 11/23/2015 and 2/10/2016 were remitted to the bookkeeper on 11/23/2015 and 2/19/2016, respectively.

Fundraising

- The school's yearbook account showed a loss for the year. Staff should price yearbooks in order to cover costs associated with the purchase of the yearbook.

PULASKI ELEMENTARY SCHOOL

- No comments

RIVERLAWN ELEMENTARY SCHOOL

- No comments

SNOWVILLE ELEMENTARY SCHOOL

Cash

- Deposits should be made on a timely (three to four business days) basis. Receipt number 4024, dated 5/18/2016 was not deposited until 6/6/2016.

Fundraising Accounts

- The school's yearbook account showed a loss for the year. Staff should price yearbooks in order to cover costs associated with the purchase of the yearbook.

DUBLIN MIDDLE SCHOOL

Receipts

- Monies collected by teachers and other staff should be remitted to the central office in a timely manner, at a minimum by the next business day. Additionally, funds held overnight should be locked or otherwise safeguarded against theft. Receipts collected by D. Hood dated 3/22/2016 were remitted to the bookkeeper on 3/29/2016.

Fundraising Activities

- Items sold to generate a profit should be accounted for in their own fund or posted to the applicable club/fund with sufficient description detail in order to properly calculate gross profit. The Carowinds receipts were comingled with receipts for candy sales. Also, T-shirt receipts were comingled with donut receipts. Please provide enough detail that would allow profit calculation.

PULASKI MIDDLE SCHOOL

Disbursements

- Blanket purchase orders that are utilized during the school year should have the approved amount reduced after each use to ensure that the PO is not overspent during the year. Check numbers 18602 and 18638 payable to Floral Expressions and Pulaski County School Nutrition utilized blanket purchase orders 3068 and 3072, respectively, did not indicate deductions to the total amount allowed for the year. We recommend the bookkeeper maintain appropriate documentation to prevent overspending of approved funds.

PULASKI COUNTY HIGH SCHOOL

Receipts

- Monies collected by teachers and other staff should be remitted to the office in a timely manner, at a minimum by the next business day. Additionally, funds held overnight should be locked or otherwise safeguarded against theft.
 - Receipts collected by K. Bishop on 8/13/2015 were remitted to the bookkeeper on 8/18/2015.
 - Receipts collected by B. Schaefer dated 10/26/2015, 3/18/2016, and 4/25/2016 were remitted to the bookkeeper on 11/1/2015, 3/25/2016, and 5/2/2016, respectively.
 - Receipts collected by J. Snelson dated 11/19/2015 were remitted to the bookkeeper 11/23/2015.
 - Receipts collected by J. Snell dated 4/1/2016 were remitted to the bookkeeper on 4/14/2016.

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL

- No comments