
PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2013

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ FREDERICKSBURG □ STAUNTON □ BLACKSBURG



Table of Contents

	Page
Independent Auditors' Report	1-2
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3-4
<i>Financial Statement:</i>	
Summary Statement of Cash Receipts, Disbursements, and Balances - All Schools.....	5
Notes to Financial Statement	6
Schedule of Findings and Responses	7
Independent Auditors' Report on Supplementary Information	8
<i>Supplementary Information:</i>	
Critzler Elementary School.....	9
Dublin Elementary School	10
Pulaski Elementary School.....	11
Riverlawn Elementary School	12-13
Snowville Elementary School.....	14
Dublin Middle School	15
Pulaski Middle School	16-17
Pulaski County High School.....	18-21
Report of Audit Findings and Recommendations	22-24

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 Statements

We have audited the accompanying statement of cash receipts, disbursements and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2013, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2013, 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 Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting and compliance.

Robinson, Turner, Co. Associates

Blacksburg, Virginia
August 29, 2013

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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

To the 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 statement of cash receipts, disbursements and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2013, and the related notes to the financial statement and have issued our report thereon dated August 29, 2013, 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 statements, we considered the Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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 statements 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 [2013-1].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

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, Co. Associates

Blacksburg, Virginia
August 29, 2013

- Financial Statement -

PULASKI COUNTY SCHOOL BOARD, VA

PUBLIC SCHOOL ACTIVITY FUNDS

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

Name of School	Cash Balance July 1, 2012	Receipts	Disbursements	Cash Balance June 30, 2013
Critzer Elementary	\$ 30,675.33	\$ 19,402.65	\$ 13,033.98	\$ 37,044.00
Dublin Elementary	38,155.13	64,895.59	59,360.17	43,690.55
Pulaski Elementary	30,917.34	38,529.61	31,986.20	37,460.75
Riverlawn Elementary	27,803.13	29,650.96	18,415.19	39,038.90
Snowville Elementary	9,467.68	33,626.37	32,859.88	10,234.17
Dublin Middle	56,439.43	109,814.91	106,844.06	59,410.28
Pulaski Middle	40,455.43	79,872.68	90,879.35	29,448.76
Pulaski County High	<u>412,900.97</u>	<u>861,552.93</u>	<u>812,875.19</u>	<u>461,578.71</u>
Total All Schools	\$ <u><u>646,814.44</u></u>	\$ <u><u>1,237,345.70</u></u>	\$ <u><u>1,166,254.02</u></u>	\$ <u><u>717,906.12</u></u>

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

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement

As of June 30, 2013

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

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses
Year Ended June 30, 2013

2013-1 - 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 the purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
August 29, 2013

- Supplementary Information -

PULASKI COUNTY SCHOOL BOARD, VA

CRITZER ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Instructional Materials	\$ 13,277.96	\$ 2,153.65	\$ 1,842.55	\$ 4,847.86	\$ 18,436.92
Library	2,640.97	1,130.88	608.23	-	3,163.62
Guidance	-	830.09	-	-	830.09
Children's Fund	-	228.80	170.04	-	58.76
Fall Pictures	-	2,088.50	-	(2,088.50)	-
Spring Pictures	-	3,418.77	-	(3,418.77)	-
Yearbooks	-	2,296.00	1,837.80	(458.20)	-
Interest/Bank Fee	-	3.50	3.50	-	-
Pencil/Eraser Machine	-	394.25	316.40	(77.85)	-
Petty Cash Fund	-	341.93	341.93	-	-
Student Recognition	-	-	501.59	501.59	-
Miscellaneous	-	198.85	1,059.17	860.32	-
Spirit & Pride	-	348.00	-	(348.00)	-
Butterfly Garden Grant	2,206.95	2,432.00	2,048.47	-	2,590.48
Chess Team	416.25	-	-	-	416.25
Physical Education Dept	0.20	-	-	(0.20)	-
Pre School Field Trip	-	348.00	351.50	3.50	-
Clinical Faculty Fund	899.50	950.00	1,596.55	-	252.95
Kindergarten Field Trip	-	953.00	1,081.08	128.08	-
1st Grade Field Trip	-	244.00	221.88	(22.12)	-
2nd Grade Field Trip	-	704.00	792.41	88.41	-
3rd Grade Field Trip	-	277.00	260.88	(16.12)	-
Certificate of Deposit	11,233.50	61.43	-	-	11,294.93
Total	\$ 30,675.33	\$ 19,402.65	\$ 13,033.98	\$ -	\$ 37,044.00

* Represented by cash on deposit with:

National Bank:

--Checking

\$ 25,749.07

--Certificate of Deposit

11,294.93

Total

\$ 37,044.00

PULASKI COUNTY SCHOOL BOARD, VA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Preschool	\$ 423.24	\$ -	\$ -	\$ -	\$ 423.24
Title I	49.10	-	-	-	49.10
Pre-K	4.62	-	-	-	4.62
Kindergarten	355.64	306.00	268.90	-	392.74
1st Grade	550.95	-	34.99	-	515.96
2nd Grade	58.51	-	-	-	58.51
3rd Grade	526.94	-	12.50	-	514.44
4th Grade	156.65	-	-	-	156.65
5th Grade	357.37	-	-	-	357.37
Special Programs	1,293.67	3,291.01	2,629.97	3.59	1,958.30
Special Ed	343.68	-	-	-	343.68
Yearbook	1,490.82	4,582.99	4,720.88	105.00	1,457.93
School Pictures	9,532.50	6,049.00	-	(6,049.00)	9,532.50
Fundraisers	13,364.87	19.50	-	-	13,384.37
Interest	67.27	4.73	-	-	72.00
General Fund	2,405.93	15,408.98	17,846.15	5,429.97	5,398.73
Vendors	1,616.91	218.64	-	(550.67)	1,284.88
Clothing Bank	24.42	-	-	-	24.42
Year End Allocation	215.96	-	-	-	215.96
Shamrock Cares Program	642.44	730.00	1,065.50	205.67	512.61
Effective School Discipline Grant	241.70	200.00	101.58	-	340.12
SCA	1,938.41	1,912.50	1,460.31	-	2,390.60
DES Remembrance Fund	-	1,142.61	411.33	-	731.28
NRVCS-Red Ribbon	7.20	100.00	156.27	49.07	-
Melodies	75.91	-	-	-	75.91
VA Tech Grant	598.41	550.00	120.23	-	1,028.18
Field Trips	1,542.11	30,132.63	30,218.19	740.00	2,196.55
Weekly Reader	269.90	112.00	121.97	9.97	269.90
Scholastic News	-	135.00	191.40	56.40	-
Total	\$ 38,155.13	\$ 64,895.59	\$ 59,360.17	\$ -	\$ 43,690.55 *

* Represented by cash on deposit with:

BB&T

--Checking

\$ 43,690.55

PULASKI COUNTY SCHOOL BOARD, VA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Instructional Materials	\$ -	\$ 1,619.01	\$ 765.88	\$ -	\$ 853.13
Library	1,594.30	3,703.73	3,691.84	53.99	1,660.18
Technology	-	518.40	4,559.98	4,041.58	-
Kindergarten	-	-	49.62	49.62	-
First Grade	-	74.00	74.43	0.43	-
Second Grade	-	320.00	496.58	176.58	-
Third Grade	-	239.57	153.53	-	86.04
Fourth Grade	9.00	-	25.00	16.00	-
PE Department	-	-	266.22	266.22	-
Garden Club	950.87	299.70	387.13	20.00	883.44
Safety Patrol	920.95	2,756.00	2,538.34	(20.00)	1,118.61
PE Fundraiser	-	2,405.00	1,575.00	-	830.00
Fall Pictures	3,208.51	2,403.45	-	-	5,611.96
Spring Pictures	7,609.66	6,961.53	-	(7,207.20)	7,363.99
Yearbook	3,891.05	3,491.00	2,541.98	-	4,840.07
Faculty Fund	-	-	492.87	492.87	-
Interest Income	8.75	3.42	-	(11.90)	0.27
New River Vending	215.30	204.05	-	(391.94)	27.41
Office Supplies	-	1,196.23	3,736.59	2,673.72	133.36
Miscellaneous General	1,189.18	1,377.09	1,541.84	-	1,024.43
Social Fund	25.09	-	4.00	-	21.09
Playground Maintenance	2,000.00	-	-	-	2,000.00
Hosts Program	0.46	-	-	-	0.46
Box Tops for Education	1,524.54	946.10	312.46	-	2,158.18
Needy Children Fund	672.45	-	56.99	-	615.46
New School Fund	4,384.19	982.71	1,432.26	-	3,934.64
Teacher of the Year-Abbott	35.56	-	-	-	35.56
Discipline Grant	773.16	-	215.94	-	557.22
Teacher of the Year-Golden	192.77	-	192.61	-	0.16
Clinical Faculty	68.59	700.00	598.16	-	170.43
Teacher of the Year-Sink	377.05	-	-	-	377.05
Special PCPS Fund	-	642.00	-	-	642.00
Stuff the Bus	-	3,351.38	2,047.12	-	1,304.26
Field Trips-Preschool	4.00	138.00	132.00	-	10.00
Field Trips-Kindergarten	215.05	620.00	702.75	-	132.30
Field Trips-First Grade	-	742.00	631.16	-	110.84
Field Trips-Second Grade	252.64	884.50	931.92	(179.58)	25.64
Field Trips-Third Grade	-	242.00	315.60	73.60	-
Field Trips-Fourth Grade	310.28	545.75	500.26	-	355.77
Field Trips-Fifth Grade	-	150.00	63.54	-	86.46
Field Trips-Physical Education	483.94	1,012.99	952.60	(53.99)	490.34
Total	\$ 30,917.34	\$ 38,529.61	\$ 31,986.20	\$ -	\$ 37,460.75 *

* Represented by cash on deposit with:

Wells Fargo

--Checking

\$ 37,460.75

PULASKI COUNTY SCHOOL BOARD, VA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
PTO Funds Arnett	\$ 46.75	\$ 50.00	\$ 48.15	\$ -	\$ 48.60
PTO Funds Betteken	-	50.00	79.39	60.21	30.82
PTO Funds Timms	-	50.00	-	-	50.00
PTO Funds Banks	0.44	50.00	101.97	60.21	8.68
PTO Funds Poole	197.94	50.00	160.26	60.21	147.89
PTO Funds Soper	39.63	-	-	-	39.63
PTO Funds Wilson	42.05	50.00	-	60.21	152.26
PTO Funds Cook	66.85	50.00	79.33	(19.79)	17.73
PTO Funds Duncan	190.91	50.00	223.74	140.21	157.38
PTO Funds Eakin	107.97	50.00	77.44	60.21	140.74
PTO Funds Chandler	45.22	50.00	137.94	60.21	17.49
PTO Funds Filbert	0.88	50.00	110.53	60.21	0.56
PTO Funds Jones	127.17	50.00	-	-	177.17
PTO Funds Hunt	0.99	50.00	94.82	60.20	16.37
PTO Funds Price	-	50.00	72.67	60.21	37.54
PTO Funds King L.	24.77	50.00	114.74	60.21	20.24
PTO Funds Riley	345.69	50.00	74.65	-	321.04
PTO Funds King V.	160.57	50.00	83.60	60.21	187.18
PTO Funds Millen	383.56	50.00	18.64	60.21	475.13
PTO Funds Moore	101.50	50.00	68.18	60.21	143.53
PTO Funds Quesenberry	639.20	50.00	129.68	60.20	619.72
PTO Funds Rygas	21.01	50.00	-	60.20	131.21
PTO Funds Kennedy	93.98	50.00	104.32	60.21	99.87
PTO Funds Saltz	833.57	50.00	-	60.21	943.78
PTO Funds Vaughn	350.98	50.00	58.24	60.20	402.94
PTO Funds Gallagher	245.63	50.00	-	-	295.63
Library	1,948.81	2,524.84	2,110.63	-	2,363.02
Computer Lab	105.73	-	-	-	105.73
Instructional Supply	486.04	-	-	-	486.04
Year End Allocation	596.22	-	-	-	596.22
PTO Funds Floyd	287.01	25.00	-	-	312.01
PTO Funds Nurse	112.79	50.00	112.79	-	50.00
PTO Funds Hammond	31.05	50.00	-	60.21	141.26
PTO Funds Houde	125.00	25.00	-	-	150.00
Music	14.21	-	-	-	14.21
PTO Funds McDowell	4.60	50.00	-	60.20	114.80
PTO Funds Clay	6.40	50.00	57.50	60.21	59.11
PTO Funds Pirie	154.24	50.00	125.76	60.20	138.68
PTO Funds Simmers	86.50	50.00	88.69	60.21	108.02
PTO Funds Ratcliffe	66.41	25.00	11.95	-	79.46
PTO Funds Hodge	243.73	50.00	-	60.21	353.94
PTO Funds Owen	20.61	50.00	47.86	60.21	82.96
PTO Funds Bentley	345.37	50.00	125.12	60.21	330.46
PTO Funds Pruitt	117.02	50.00	-	60.21	227.23
PTO Funds Distribution	-	1,926.64	-	(1,926.64)	-
PTO Funds Morejon	22.60	50.00	-	60.21	132.81
PTO Funds Nuckols	105.49	50.00	112.03	60.20	103.66
PTO Funds Bishop	35.68	50.00	59.47	60.20	86.41

PULASKI COUNTY SCHOOL BOARD, VA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013 (Continued)

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Melodies Choir	\$ 0.43	\$ -	\$ -	\$ -	\$ 0.43
Ecology	763.80	-	-	-	763.80
4H Garden Club	853.38	868.00	409.37	-	1,312.01
Garden Club	125.02	17.00	142.02	-	-
Physical Education	-	1,708.00	1,070.81	-	637.19
4-H Garden Shed	-	450.00	-	(450.00)	-
Fall Pictures	5,630.72	2,707.00	-	(1,000.00)	7,337.72
Spring Pictures	5,347.82	6,986.07	-	(1,500.00)	10,833.89
Teacher Social Fees	569.59	814.00	840.81	27.00	569.78
Academic Needs	585.88	1,212.03	688.00	-	1,109.91
School Needs	317.84	1,697.67	4,075.63	2,950.00	889.88
Interest Checking	27.18	3.41	28.60	-	1.99
New River Valley Vending	342.05	76.92	-	-	418.97
Electronic Sign Board	300.00	-	-	-	300.00
Special Needs Fund	1,084.87	715.13	1,045.88	(185.73)	568.39
Grants	1,142.17	-	-	-	1,142.17
Donations	106.25	104.00	-	-	210.25
Clinical Facility Grant	1,523.36	600.00	-	-	2,123.36
Red Ribbon Week	100.00	100.00	100.00	-	100.00
Kindergarten Field Trip	-	1,359.00	1,246.42	(112.58)	-
First Grade Field Trip	-	602.50	593.10	(9.40)	-
Second Grade Field Trip	-	853.00	960.84	107.84	-
Third Grade Field Trip	-	245.50	194.66	(50.84)	-
Fourth Grade Field Trip	-	181.00	6.80	(174.20)	-
Fifth Grade Field Trip	-	285.25	324.58	39.33	-
Weekly Reader Funds	-	649.00	748.83	99.83	-
PE Field Trip	-	159.00	230.85	71.85	-
Pre-K Field Trip	-	238.50	239.40	0.90	-
Wythe Museum in House Field Trip (K)	-	522.00	771.00	249.00	-
PK-Graduation	-	21.50	7.50	(14.00)	-
5th Grade Picnic	-	49.00	-	(49.00)	-
Total	\$ 27,803.13	\$ 29,650.96	\$ 18,415.19	\$ -	\$ 39,038.90 *

* Represented by cash on deposit with:

BB&T

--Checking

\$ 39,038.90

PULASKI COUNTY SCHOOL BOARD, VA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Kindergarten	\$ -	\$ 160.77	\$ 216.27	\$ 55.50	\$ -
Fourth	15.00	-	-	-	15.00
Fifth	-	-	363.62	363.62	-
Library	3,506.69	3,337.68	3,435.63	-	3,408.74
School	730.83	5,075.60	6,736.50	989.60	59.53
Technology	7.08	-	-	-	7.08
Fund Raiser	-	6,477.00	6,477.00	-	-
Pictures	3,756.59	-	-	(3,756.59)	-
Yearbooks	733.37	2,466.00	3,070.15	-	129.22
Principal's Discretionary	-	5,040.84	2,317.16	2,392.97	5,116.65
Savings	-	684.96	-	-	684.96
Interest Checking	6.06	-	-	-	6.06
Social Fund	225.52	700.00	871.81	-	53.71
Clinical Faculty	-	200.00	-	-	200.00
Donations for Students	-	775.00	229.43	-	545.57
Scholarships	7.65	-	-	-	7.65
Field Trip Kindergarten	-	491.61	497.11	5.50	-
Field Trip 1st	26.55	168.25	139.08	(55.72)	-
Field Trip 2nd	-	534.91	430.35	(104.56)	-
Field Trip 3rd	4.50	-	183.02	178.52	-
Field Trip 4th	430.00	1,778.40	2,208.40	-	-
Field Trip 5th	-	5,735.35	5,684.35	(51.00)	-
Rec. Dept	17.84	-	-	(17.84)	-
Total	\$ <u>9,467.68</u>	\$ <u>33,626.37</u>	\$ <u>32,859.88</u>	\$ <u>-</u>	\$ <u>10,234.17</u> *

* Represented by cash on deposit with:

National Bank

--Checking

\$ 10,234.17

PULASKI COUNTY SCHOOL BOARD, VA

DUBLIN MIDDLE SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Art	\$ 344.11	\$ -	\$ 340.94	\$ -	\$ 3.17
Band	-	12,000.83	11,409.36	-	591.47
Chorus	241.42	2,283.10	2,567.57	43.05	-
Library	1,801.40	4,012.18	4,287.33	-	1,526.25
Garnet 8th	275.50	-	-	(275.50)	-
Sapphire 8th	30.50	-	27.00	(3.50)	-
Emerald 7th	190.46	1,052.00	999.48	16.00	258.98
Topaz 7th	42.16	1,143.00	1,131.32	(16.00)	37.84
Eternity	127.86	5,558.22	6,218.73	641.11	108.46
Excelsior	37.00	8,579.50	8,035.40	(581.10)	-
Clinical Faculty	1,146.68	400.00	-	-	1,546.68
Special Education	-	-	309.26	309.26	-
DC Trip	2,742.63	20,598.95	20,570.02	373.00	3,144.56
Cheerleading	5.00	5,320.88	711.41	-	4,614.47
Drama	648.22	-	-	-	648.22
SGA	275.10	718.85	876.80	-	117.15
FCCLA	455.67	1,812.05	2,042.26	-	225.46
School Store	971.16	3,830.68	780.63	(3,093.50)	927.71
Pictures	15,691.41	3,397.25	-	(2,906.50)	16,182.16
Yearbooks	11,203.76	9,700.00	9,391.49	-	11,512.27
Lions Club	-	17.10	-	(17.10)	-
Coke/Powerade	1,319.58	139.60	170.95	-	1,288.23
Vending PE	349.14	-	-	-	349.14
Football	2,878.90	5,403.62	6,140.48	(1,347.00)	795.04
Boys Basketball	-	1,459.69	2,050.93	591.24	-
Girls Basketball	4,973.89	3,151.52	2,118.96	(976.24)	5,030.21
Track	-	780.00	1,676.33	896.33	-
Volleyball	36.83	3,955.62	4,460.22	467.77	-
Wrestling	1,622.04	307.00	1,148.05	-	780.99
Physical ED	4,589.95	5,577.00	5,883.07	401.00	4,684.88
FACS	290.08	880.80	773.32	4.00	401.56
Tech Ed	186.82	805.00	1,052.74	60.92	-
Miscellaneous	741.90	2,483.92	7,210.88	5,286.76	1,301.70
Interest Checking	40.77	28.67	3.23	-	66.21
Office Supplies	0.89	-	-	-	0.89
Social	236.26	1,174.89	808.31	90.00	692.84
Agenda Advertising	750.00	-	-	-	750.00
PTO	1,833.29	597.93	801.46	-	1,629.76
Calculators	34.00	2,111.00	2,295.00	150.00	-
Donations	229.59	530.06	551.13	(110.00)	98.52
Special Olympics	20.46	4.00	-	(4.00)	20.46
Rec Dept	75.00	-	-	-	75.00
Total	\$ 56,439.43	\$ 109,814.91	\$ 106,844.06	\$ -	\$ 59,410.28 *

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

\$ 59,410.28

PULASKI COUNTY SCHOOL BOARD, VA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Atlantis Team	\$ 880.21	\$ 3,398.00	\$ 3,398.34	\$ 64.00	\$ 943.87
Challenger Team	960.54	2,823.00	3,164.00	(66.00)	553.54
Discovery Team	1,576.36	1,726.59	2,902.39	-	400.56
Enterprise Team	1,580.97	-	22.17	-	1,558.80
Art	455.17	690.22	705.70	-	439.69
Guidance	-	100.00	100.00	-	-
Language Arts	25.00	-	-	-	25.00
Library	1,424.48	2,739.49	2,530.89	-	1,633.08
Choir	-	1,826.24	1,530.37	-	295.87
Band	71.10	1,370.27	2,034.47	593.10	-
Schleicher/Patton	-	281.00	405.81	124.81	-
Principal's Instructional Fund	63.25	2,774.38	3,838.33	1,000.70	-
Cheerleading	1,597.11	775.80	1,442.75	-	930.16
Drama	297.11	-	-	-	297.11
History	94.75	-	-	-	94.75
SCA	462.25	1,671.66	1,720.78	-	413.13
FCCLA	477.06	-	-	-	477.06
TSA	252.92	5,293.21	4,967.33	-	578.80
Bookstore	743.89	106.72	25.00	(120.00)	705.61
Picture Commission	143.26	6,879.93	5.00	(5,881.89)	1,136.30
Yearbook	7,582.66	6,376.50	13,802.14	-	157.02
Boys Basketball	-	3,450.20	2,944.15	-	506.05
Girls Basketball	-	2,224.95	2,759.22	534.27	-
Football	4,562.13	3,072.00	7,925.53	291.40	-
Track	-	2,324.80	2,797.23	472.43	-
Volleyball	5,670.47	5,249.02	3,487.06	(2,208.44)	5,223.99
Wrestling	-	289.00	1,319.34	1,030.34	-
Athletic Miscellaneous	16.27	190.00	-	-	206.27
Hall Lockers	14.45	-	-	-	14.45
Family & Consumer Science	970.74	850.00	351.17	-	1,469.57
Physical Education	1,178.96	4,717.70	4,277.90	(558.85)	1,059.91
Vocational Tech Ed	676.19	839.25	935.86	10.00	589.58
Information Tech	2,738.77	571.00	419.12	2.00	2,892.65
Coke	96.46	199.65	-	(135.42)	160.69
Interest Checking	7.94	16.14	154.65	135.42	4.85
Miscellaneous	-	3,511.55	7,992.68	4,571.88	90.75
Sunshine	-	265.00	405.25	140.25	-
Christmas/Student	3,098.14	1,113.32	1,807.78	-	2,403.68
Clinical Faculty Project	203.01	600.00	-	(25.49)	777.52

PULASKI COUNTY SCHOOL BOARD, VA
PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013 (Continued)

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Mentor Program	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00
ODU-ESD	50.16	-	-	-	50.16
Virginia Tech	-	25.49	50.98	25.49	-
All Stars	0.03	-	-	-	0.03
Hoops for Hearts	0.05	-	-	-	0.05
Coffee Fund	0.53	445.00	431.03	-	14.50
DC Trip 8th Grade	2,258.04	10,995.10	10,224.93	90.50	3,118.71
6th Grade	-	90.50	-	(90.50)	-
Petty Cash	25.00	-	-	-	25.00
Total	\$ 40,455.43	\$ 79,872.68	\$ 90,879.35	\$ -	\$ 29,448.76 *

* Represented by cash on deposit with:

National Bank

--Checking

\$ 29,448.76

PULASKI COUNTY SCHOOL BOARD, VA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Art	\$ 2,583.65	\$ 1,673.00	\$ 2,186.01	\$ 490.00	\$ 2,560.64
Band	1,482.76	1,310.00	1,563.96	490.00	1,718.80
Choir	1,000.50	3,231.49	4,482.55	490.00	239.44
Library	706.76	1,583.54	1,894.66	51.50	447.14
Special Education	280.51	32.35	312.86	-	-
Theatre Arts	6,879.41	62,050.92	47,512.56	228.90	21,646.67
English Department Field Trip	2.68	-	-	-	2.68
Auto Body	1,347.71	7,937.45	7,936.57	(142.50)	1,206.09
Auto Mechanics	759.98	495.00	474.06	(62.50)	718.42
Building Trades	959.35	3,414.93	1,689.39	(90.50)	2,594.39
Business Education	229.07	-	-	-	229.07
CAD	92.68	-	-	(24.50)	68.18
Carpentry/Cabinet Making	1,032.10	2,321.00	2,687.27	(40.50)	625.33
Child Care	29,611.18	35,741.35	57,375.81	-	7,976.72
Computer Repairs	77.33	-	-	-	77.33
Cosmetology	2,560.30	7,805.99	8,492.73	(522.00)	1,351.56
Culinary Arts	1,009.80	-	-	(1,009.80)	-
Steam	303.79	1,429.50	884.89	125.00	973.40
Electricity	20.94	100.00	-	(77.00)	43.94
Horticulture	947.76	3,042.37	2,626.23	-	1,363.90
Occupational Foods	2,543.25	14,975.41	16,612.00	1,509.80	2,416.46
Technical Center	497.23	1,057.44	766.93	(125.00)	662.74
FACS	709.31	4,807.82	3,568.08	-	1,949.05
Small Animal Care	0.88	358.00	-	-	358.88
Welding/Small Engines	429.98	2,516.50	2,668.70	(127.50)	150.28
African American History Club	1,130.42	136.00	1,020.24	-	246.18
After Prom Celebration	1,132.08	5,750.00	8,555.58	1,673.50	-
Art League	626.55	399.00	309.89	-	715.66
Freshman Class	562.62	-	-	-	562.62
Senior Class	1,848.33	2,695.50	3,111.35	-	1,432.48
Junior Class	7,908.95	10,524.25	10,762.93	-	7,670.27
Sophomore Class	1,054.75	-	100.54	-	954.21
DECA	875.11	9,821.00	8,894.19	-	1,801.92
FBLA	1,412.43	271.00	844.69	-	838.74
FCCLA	1,884.99	4,097.00	4,655.28	-	1,326.71
FFA	2,899.73	40,381.19	40,942.28	(26.40)	2,312.24
Fellowship of Christian Athletes	50.55	628.00	487.63	-	190.92
Forensics	120.00	-	-	-	120.00
Graduating Class Gift Projects	650.48	-	-	-	650.48
HOSA	108.63	4,437.70	3,830.18	(499.75)	216.40
National Honor Society	28.68	1,505.00	1,319.41	-	214.27
Science Club	9.19	-	-	-	9.19
Special Olympics	1,421.93	1,630.00	2,301.40	-	750.53
Student Cooperative Association	3,579.58	3,766.50	2,981.92	(30.00)	4,334.16
Students for Christ	403.91	-	-	-	403.91
VICA	372.79	2,939.15	4,173.55	1,652.25	790.64
Video Club	1,664.46	2,238.00	1,642.05	(65.50)	2,194.91
VOGS	66.62	-	-	-	66.62
Young Democrats	253.46	-	-	-	253.46
CAVE Club	1,964.87	680.00	1,439.55	-	1,205.32
New River Federation	621.76	455.00	301.00	-	775.76
Stitchery Club	43.67	-	-	-	43.67
TARS	253.39	-	-	-	253.39
CUGA/Environmental Club	48.79	-	-	-	48.79
Literary Magazine	375.00	-	-	-	375.00
MACC	-	85.25	1,299.58	1,214.33	-
Newspaper	239.72	-	-	-	239.72

PULASKI COUNTY SCHOOL BOARD, VA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013 (Continued)

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Yearbook	\$ 572.75	\$ 23,714.60	\$ 21,368.84	\$ 255.00	\$ 3,173.51
ACE	-	-	83.20	83.20	-
Baseball	-	4,474.00	13,677.97	9,203.97	-
Baseball/Budget	-	-	1,421.87	1,421.87	-
Baseball Boosters	112.67	-	-	(112.67)	-
Baseball/Dist/Reg/State	-	6,120.09	1,695.50	(4,424.59)	-
Baseball Field	1,375.00	1,768.70	2,928.71	112.67	327.66
Basketball/Boys	-	10,197.50	7,742.05	(2,455.45)	-
Basketball/Boys/Budget	-	-	430.28	430.28	-
Basketball/Boys/Camp	-	2,775.92	566.90	(30.92)	2,178.10
Basketball/Boys/Boosters	-	6,157.26	6,187.26	780.00	750.00
Basketball/Girls	-	5,772.50	7,291.68	1,519.18	-
Cougar Clash 2009/Girls Basketball	356.05	2,080.00	1,717.06	-	718.99
Basketball/Girls/Boosters	-	64.00	64.00	-	-
Girls Basketball Camp	5,017.08	12,784.00	13,139.73	-	4,661.35
Cheerleaders/Budget	-	3,662.89	2,466.23	(1,196.66)	-
Cheerleader Boosters	-	5,319.03	177.00	(5,142.03)	-
Cheerleaders/Dist/Reg/State	-	14,605.52	11,545.74	(3,059.78)	-
Cross Country	-	-	1,396.88	1,396.88	-
Cross Country/Budget	-	-	60.00	60.00	-
Cross County/Dist/Reg/State	-	83.00	79.34	(3.66)	-
Football	-	103,109.73	21,964.65	(81,145.08)	-
Football/Budget	-	-	23,980.03	23,980.03	-
Football Boosters	536.10	22,661.95	23,089.79	-	108.26
Football/Dist/Reg/State	-	11,039.02	10,773.51	(265.51)	-
Golf	-	-	394.80	394.80	-
Golf/Budget	-	-	783.00	783.00	-
Golf Boosters	41.00	50.00	-	-	91.00
Golf/Dist/Reg/State	-	-	81.00	81.00	-
Indoor Track	-	-	3,545.74	3,545.74	-
Indoor Track/Dist/Reg/State	-	46.00	288.69	242.69	-
Outdoor Track	-	-	2,082.80	2,082.80	-
Outdoor Track/Boosters	2,295.30	1,542.00	1,052.00	(225.00)	2,560.30
Outdoors Track/Dist/Reg/State	-	166.00	1,612.43	1,446.43	-
Soccer/Boys	-	4,284.00	5,089.57	805.57	-
Soccer/Boys/Budget	-	-	650.04	650.04	-
Soccer/Boys/Boosters	-	2,570.41	2,570.41	-	-
Soccer/Girls	-	3,085.00	4,585.24	1,500.24	-
Soccer/Girls/Budget	-	-	735.99	735.99	-
Soccer/Girls/Boosters	1,867.38	-	-	-	1,867.38
Soccer/Girls/Dist/Reg/State	-	-	110.92	110.92	-
Softball	-	8,608.00	22,608.28	14,000.28	-
Softball/Budget	-	-	1,552.28	1,552.28	-
Softball Boosters	1,906.50	6,899.54	7,488.31	-	1,317.73
Softball/Dist/Reg/State	-	290.00	450.00	160.00	-
Swimming	-	-	1,217.12	1,217.12	-
Swimming Boosters	2,414.61	10,514.00	10,947.74	-	1,980.87
Swimming/Dist/Reg/State	-	40.00	-	(40.00)	-
Tennis/Boys	-	-	277.60	277.60	-
Tennis/Boys/Budget	-	-	156.24	156.24	-
Tennis/Boys Boosters	1,940.17	-	-	(300.00)	1,640.17
Tennis/Boys/Dist/Reg/State	-	-	9.20	9.20	-
Tennis/Girls	-	-	237.20	237.20	-
Tennis/Girls/Budget	-	-	156.24	156.24	-
Tennis/Girls/Boosters	411.46	473.00	657.93	300.00	526.53

PULASKI COUNTY SCHOOL BOARD, VA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013 (Continued)

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Tennis/Girls/Dist/Reg/State	\$ -	\$ -	\$ 9.20	\$ 9.20	\$ -
Volleyball	-	4,410.00	4,015.09	(394.91)	-
Volleyball/Budget	-	-	433.82	433.82	-
Volleyball Boosters	333.00	8,811.72	9,144.72	-	-
Wrestling	-	-	3,130.04	3,130.04	-
Wrestling Boosters	330.00	1,415.50	1,745.50	-	-
Wrestling/Dist/Reg/State	-	40.00	80.80	40.80	-
Miscellaneous	61,753.86	19,072.24	14,886.27	19,523.62	85,463.45
Field Maintenance/Baseball	-	1,263.00	3,044.93	1,781.93	-
Field Maintenance/Football	-	-	7,590.94	7,590.94	-
Field Maintenance/Soccer	-	-	2,940.60	2,940.60	-
Field Maintenance/Softball	-	1,263.00	3,232.19	1,969.19	-
Football Benefit	-	9,000.00	8,158.90	(841.10)	-
First Aid Supplies	1,028.39	319.53	3,876.31	2,528.39	-
Cheer Boosters	-	34,864.01	30,494.60	(523.13)	3,846.28
Competition Cheer Booster	-	19,344.16	15,083.17	493.00	4,753.99
Gym Suits/PE	8,482.53	3,714.00	1,771.15	1,070.00	11,495.38
Student Fees	-	5,029.75	7,770.00	2,740.25	-
Student Parking	7,225.98	5,590.50	561.50	(4,755.28)	7,499.70
Transcripts	5,407.48	145.00	-	-	5,552.48
Books Sold	768.49	-	-	-	768.49
Concessions	20,155.35	37,825.56	28,785.73	(11,147.45)	18,047.73
Copies/Library	1,860.18	142.34	147.94	-	1,854.58
General Fund	3,017.96	21,034.75	19,557.29	(2,529.60)	1,965.82
Guidance/Christmas Angel	76.37	91.20	91.20	-	76.37
Interest Checking	648.80	168.50	-	-	817.30
Instructional Supply Account	14,169.39	2,378.00	170.00	8.50	16,385.89
Office Supplies	-	-	139.15	139.15	-
Coke	52.44	-	-	-	52.44
Lance	-	165.14	-	-	165.14
Pepsi	4,977.88	1,559.27	498.78	(1,399.91)	4,638.46
School Board Allocation Acct	402.57	-	-	-	402.57
Social Welfare	-	-	347.09	347.09	-
SOL Campaign	718.38	7,000.00	7,800.00	300.00	218.38
Building & Grounds	-	-	158.00	158.00	-
Security	-	-	90.01	90.01	-
ODU Research Foundation	800.00	-	-	-	800.00
Clinical Faculty Mini Grant	603.47	-	268.75	-	334.72
Exxon/Mobil Grant	427.20	-	-	-	427.20
School within School/Grant	11.15	-	-	-	11.15
Akers Memorial Scholarship	-	1,000.00	1,000.00	-	-
Raymond P. Aylor Scholarship	500.00	1,500.00	2,000.00	-	-
Bunts Scholarship	3,640.29	3,771.98	-	-	7,412.27
Lee Cook Scholarship	-	1,225.00	1,000.00	-	225.00
Duane Dishon Scholarship	250.00	-	250.00	-	-
G. Wood Medical Scholarship	3,000.00	2,000.00	2,000.00	-	3,000.00
Gaelen Wood Memorial Fund/Drama	381.00	-	-	-	381.00
Martha & Bobby Jackson Scholarship	4,250.00	1,500.00	1,500.00	-	4,250.00
Richard Lineberry Scholarship	750.00	-	500.00	-	250.00
Senior Class Memorial Fund	500.00	-	500.00	-	-
Building Trades/Scholarship	1,395.00	-	-	-	1,395.00
PCHS Transition Services	982.23	-	293.38	-	688.85
VAEA Grant	352.35	-	-	-	352.35
AE Grant	400.00	-	-	-	400.00
Math Grant	7.57	-	-	-	7.57

PULASKI COUNTY SCHOOL BOARD, VA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2013 (Continued)

Funds	Cash Balance July 1, 2012	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2013
Walmart Social Studies Grant	\$ 218.16	\$ -	\$ -	\$ -	\$ 218.16
Camp Cougar Scholarship	-	1,000.00	500.00	-	500.00
Brenda King Memorial Scholarship	1,675.00	75.00	250.00	-	1,500.00
Jim Chapman Scholarship	500.00	-	500.00	500.00	500.00
Cameron Fitzwater Mem Scholarship	12,360.00	20,404.31	2,500.00	-	30,264.31
Advanced Placement	1,037.50	15,932.00	14,659.49	18.55	2,328.56
Driver's Ed	46,565.84	38,720.00	31,450.23	(200.00)	53,635.61
Dual Enrollment	6,566.18	-	-	-	6,566.18
EFE	7.00	3,792.00	3,792.00	-	7.00
PSAT	-	3,267.00	2,065.31	(518.55)	683.14
PTO	95.00	35.00	150.00	20.00	-
SAT	86.02	-	-	-	86.02
Summer School	20,867.79	1,615.00	10,315.00	-	12,167.79
Summer School/Camp Cougar	21,240.28	33,737.60	29,379.50	-	25,598.38
Snow Dance	-	334.00	334.00	-	-
Appeal for Funds - Diane Morris	-	509.50	509.50	-	-
Graduation	-	10,878.06	10,878.06	-	-
Gear Up	837.62	5,892.02	5,290.37	-	1,439.27
Food Lion Grant	54.71	-	-	-	54.71
Sp ED Cafeteria Helpers	28.50	-	-	-	28.50
RBS Specialties/Ringgold	227.73	572.76	617.85	100.00	282.64
Faculty/Senior Basketball Game	-	1,462.00	700.00	(762.00)	-
Growing Future Community	385.00	2,348.00	1,349.17	(600.00)	783.83
Appeal for Funds - Tanya Jones	-	400.00	400.00	-	-
Love the Bus	-	1,633.58	3,003.49	1,369.91	-
Akers Scholarship Certificate of Deposit	21,167.03	-	882.39	-	20,284.64
Dishon Scholarship Certificate of Deposit	2,934.10	19.69	-	-	2,953.79
Cook Scholarship Certificate of Deposit	11,317.13	-	926.33	-	10,390.80
Aylor Scholarship Certificate of Deposit	6,542.65	-	1,457.96	-	5,084.69
Total	\$ 412,900.97	\$ 861,552.93	\$ 812,875.19	\$ -	\$ 461,578.71 *

* Represented by cash on deposit with:

National Bank	
--Checking	\$ 422,864.79
--Certificate of Deposit: Akers Scholarship	20,284.64
--Certificate of Deposit: Dishon Scholarship	2,953.79
--Certificate of Deposit: Cook Scholarship	10,390.80
--Certificate of Deposit: Aylor Scholarship	5,084.69
Total	\$ 461,578.71

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Recommendations

Date: August 29, 2013

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, 2013. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

All Schools

During our test of independent contractor expenditures, we noted several instances where 1099s were not sent to vendors as required. 1099s should be sent to all non-incorporated vendors who are paid \$600 or more during a calendar year. In order to satisfactorily meet this requirement, a completed W-9 should be completed for each non-incorporated vendor that a school does business with. The School Board can then make the determination in January of each year, whether a 1099 is required.

Critzer Elementary School

Cash

- The certificate of deposit is not covered under the Virginia Security for Public Deposits Act. All accounts should be classified as public deposits and covered under the Virginia Security for Public Deposits Act.

Dublin Elementary School

Disbursements

- Purchase orders should be completed and dated prior to the date of purchase.
 - The purchase order for check number 11840 payable to World's Finest Chocolate was dated 12/11/2012 and the invoice was dated 10/10/2012.
 - The purchase order for check number 11847 payable to Your School Photos was dated 1/16/2013 and the invoice was dated 1/2/2013.

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.

Pulaski Elementary School

- No comments

Riverlawn Elementary School

Disbursements

- During testing, there were several instances noted of teacher reimbursement requests being made for purchases that predated the purchase order date. We recommend that teachers have the approved purchase order prior to making their purchase for classroom materials.
 - Check number 7467 to Debra Tatman: the purchase order is dated 8/20/2012 and the purchases occurred 8/19/2012.
 - Check number 7505 to Robin Filbert: the purchase order is dated 11/2/2012 and the purchases occurred 8/13/2012 and an undeterminable date.

Snowville Elementary School

- No comments

Dublin Middle School

Disbursements

- Purchase orders should be completed and dated prior to the date of purchase.
 - The purchase order for check number 18399 payable to Pulaski County School Board was dated 4/24/2013, however, the services were performed prior to that date.
 - The purchase order for check number 18,236 payable to Jostens, was dated 10/3/2012 and the order was placed on 9/24/2012.
 - The purchase order for check number 18304 payable to Pulaski County School Board was dated 2/6/2013, however, the services were performed prior to that date.
 - The purchase order for check number 18307 payable to Pulaski County School Board was dated 2/15/2013, however, the services were performed prior to that date.

Receipts

- Monies collected by teachers and other staff should be remitted to the central office on a daily basis.
 - It did not appear that all receipt books for Mr./Mrs. Hale had been turned in, therefore, we were unable to trace individual receipts to a deposit amount.
 - We were unable to locate a receipt for receipt number 7374 issued to Mr./Mrs. Wright.
 - Receipt number 7694 issued to Mr./Mrs. Hale on 4/10 was for receipts collected on 4/3 to 4/9.

Pulaski Middle School

Receipts

- Monies collected by teachers and other staff should be remitted to the central office on a daily basis. Receipts collected by Colleen Stoker for the Volleyball game on 10/11/2012 were remitted to the bookkeeper on 10/15/2012.

Pulaski County High School

Cash

- The certificate of deposit account 1200001325 is not covered under the Virginia Security for Public Deposits Act. All accounts should be classified as public deposits and covered under the Virginia Security for Public Deposits Act.

Disbursements

- Purchase orders should be completed and dated prior to the date of purchase. The purchase order for check number 48634 payable to The Milford was dated 2/16/2013 and the purchase was dated 2/12/2013.
- Purchase orders should be completed and dated prior to the date of purchase. The purchase order for check number 48581 payable to Amtrak Group Sales was dated 2/12/2013 and the purchase was dated 1/16/2013.