
PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2019

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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, 2019, 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 the financial statement that is 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, 2019, 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 8, 2019, 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 solely 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 the effectiveness of Pulaski County School Board, Virginia School Activity Funds' 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.



Blacksburg, Virginia
August 8, 2019

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, 2019, and the related notes to the financial statement and have issued our report thereon dated August 8, 2019, 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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2019-001, that we consider to be a material weakness.

Compliance and Other Matters

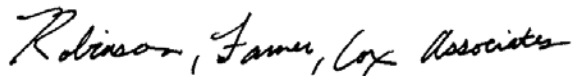
As part of obtaining reasonable assurance about whether the Pulaski County School Board, Virginia School Activity Funds' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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*.

Pulaski County School Board, Virginia School Activity Funds' Response to Finding

Pulaski County School Board, Virginia School Activity Funds' response to the finding 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.



Blacksburg, Virginia
August 8, 2019

- 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, 2019

<u>Name of School</u>	<u>Cash Balance July 1, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Balance June 30, 2019</u>
Critzer Elementary	\$ 19,416.32	\$ 29,057.08	\$ 20,971.38	\$ 27,502.02
Dublin Elementary	67,430.76	74,279.03	41,492.61	100,217.18
Pulaski Elementary	28,002.94	63,259.07	54,042.56	37,219.45
Riverlawn Elementary	49,365.27	30,226.19	25,129.90	54,461.56
Snowville Elementary	23,718.56	23,780.71	24,438.28	23,060.99
Dublin Middle	46,911.59	141,267.04	124,548.73	63,629.90
Pulaski Middle	39,098.73	91,728.98	77,740.14	53,087.57
Pulaski County High	503,211.66	803,260.70	853,097.25	453,375.11
Southwest Virginia Governor's School	<u>276,469.54</u>	<u>35,605.38</u>	<u>23,629.83</u>	<u>288,445.09</u>
Total All Schools	\$ <u>1,053,625.37</u>	\$ <u>1,292,464.18</u>	\$ <u>1,245,090.68</u>	\$ <u>1,100,998.87</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, 2019

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 this statement does 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 statement 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, 2019 (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	\$ 1,733.90	
	Scholarships	<u>7.65</u>	\$ 1,741.55
Pulaski County High School	Bunts Scholarship	\$ 21,446.93	
	Patti Wright Schilling Scholarship - Class '64	6,500.00	
	Martha & Bobby Jackson Scholarship	1,750.00	
	Lelia Irvine Scholarships	2,250.00	
	Richard Lineberry Scholarship	1,000.00	
	Critzer PTO Scholarship	250.00	
	Stevens Scholarship	835.00	
	Building Trades/Scholarship	1,395.00	
	Camp Cougar Scholarship	3,509.50	
	Cameron Fitzwater Memorial Scholarship	20,163.53	
	HOSA/VBS Scholarship	200.00	
	Deborah Linkous Scholarship	500.00	
	Social Studies Scholarship	250.00	
	SCA Scholarship	275.01	
	PC Lead thru Service Scholarship	1,160.00	
	Shelor Toyota Scholarship	1,000.00	
	Matthew Shrewsbury Scholarship	500.00	
	Harvey D Shelburne Scholarship	1,000.00	
	Akers Scholarship	14,082.21	
	Cook Scholarship	5,895.90	
	Dishon Scholarship	<u>994.16</u>	84,957.24
Southwest Virginia Governor's School	Education Foundation Money Market	\$ 493.38	
	Education Foundation Investment Account	<u>72,206.06</u>	72,699.44
Total restricted cash			<u><u>\$ 159,398.23</u></u>

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

We have audited the financial statement of Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2019, and our report thereon dated August 8, 2019, which expressed an unmodified opinion on that financial statement, appears on pages 1 and 2. Our audit was performed 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 8, 2019

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses
Year Ended June 30, 2019

2019-001

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 access to accounting records and related the underlying assets.

Condition:

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

Response:

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

- 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, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 832.72	\$ 450.00	\$ 51.51	\$ -	\$ 1,231.21
General Fund	-	4,168.50	2,067.48	2,221.12	4,322.14
United Way	-	17.33	17.33	-	-
Guidance Fund	508.58	600.90	580.29	-	529.19
Pulaski Comm. Partners Coaliti	0.46	-	-	-	0.46
Childrens Needs Fund	137.74	-	60.50	-	77.24
Christmas for Kids	-	1,300.00	1,153.15	-	146.85
Instructional Supplies	2,877.64	837.80	135.64	391.05	3,970.85
Instructional Supply Donation	-	200.00	-	(200.00)	-
Office Supplies	-	1,000.00	1,034.99	34.99	-
School Improvements	9,014.62	-	205.74	-	8,808.88
Social Fund	220.15	1,387.00	1,582.55	(15.00)	9.60
Vending	-	112.73	-	(112.73)	-
Student Needs	196.28	-	-	-	196.28
Flood Reimbursement	-	2,800.00	2,769.00	-	31.00
Fifth Grade	-	200.00	-	-	200.00
Library	2,100.24	214.63	1,709.29	2,468.23	3,073.81
Library Donations	-	60.00	-	(60.00)	-
Book Fair	-	2,408.23	-	(2,408.23)	-
American Sign Language Club	50.00	-	-	(50.00)	-
Critter Tales Newspaper	50.00	-	-	50.00	100.00
UNO Club	5.32	-	-	(5.32)	-
Metal Detecting	25.52	-	-	(25.52)	-
Martial Arts Club	50.00	-	-	(50.00)	-
Critter and Company Drama Club	50.00	-	47.10	50.00	52.90
Under the Sea Club	22.67	-	10.27	50.00	62.40
Critter Club	50.00	-	6.73	50.00	93.27
Fun Food Club	50.00	-	-	(50.00)	-
Hokie Club	33.68	-	36.71	50.00	46.97
Random Acts of Kindness Club	3.11	-	-	50.00	53.11
Critter Book Club	1.46	-	-	50.00	51.46
Karaoke Club	50.00	-	41.22	50.00	58.78
Scrabble Club	50.00	-	-	(50.00)	-
Arts and Crafts Club	50.00	-	101.40	51.40	-
JMG Club	7.97	-	18.38	50.00	39.59
American Girl Club	-	325.00	385.23	60.23	-
Board Games	-	-	-	50.00	50.00
Cadets	-	-	-	50.00	50.00
Golf	-	-	79.17	100.00	20.83
Trailblazers	-	-	-	75.52	75.52
Yoga 3rd-5th	-	-	-	50.00	50.00
Appalcritters	-	-	-	50.00	50.00
Be a Man	-	-	-	50.00	50.00

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

CRITZER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Cards Club	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00
Caring Critters	-	-	-	50.00	50.00
Dino	-	-	-	50.00	50.00
Disney Club	-	-	-	50.00	50.00
Healthy Mind and Body Club	-	-	-	50.00	50.00
Lego Club	-	-	-	50.00	50.00
Playdoh Club	-	-	-	50.00	50.00
T Ball Club	-	-	-	50.00	50.00
Yoga K-2nd	-	-	-	50.00	50.00
JMG K-2nd	-	-	-	50.00	50.00
Kind Kids Club	-	-	-	50.00	50.00
Cravings Club	-	-	-	50.00	50.00
Garden Club	2,129.79	1,795.00	1,236.67	(315.00)	2,373.12
Chess Club	416.25	-	-	-	416.25
Fall Pictures	-	1,416.50	-	(1,416.50)	-
Spring Pictures	-	2,151.06	-	(2,151.06)	-
Yearbooks	-	2,244.00	2,382.95	138.95	-
Pre-K Field Trips	30.45	180.00	174.00	-	36.45
Kindergarten Field Trips	-	520.00	482.07	-	37.93
First Grade Field Trips	-	959.90	955.47	-	4.43
Second Grade Field Trips	-	690.00	730.16	40.16	-
Third Grade Field Trips	-	1,428.50	1,430.53	2.03	-
Fourth Grade Field Trips	401.67	580.50	1,007.85	35.18	9.50
Donations	-	9.50	-	(9.50)	-
Fifth Grade Field Trips	-	1,000.00	478.00	-	522.00
Totals	\$ 19,416.32	\$ 29,057.08	\$ 20,971.38	\$ -	\$ 27,502.02 *

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

\$ 27,502.02 *

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
DES Remembrance Fund	\$ 408.51	\$ 638.90	\$ 655.58	\$ 70.40	\$ 462.23
Staff Appreciation Fund	1,071.36	-	153.57	-	917.79
General Fund	7,649.70	979.00	1,496.30	-	7,132.40
United Way	-	27.73	27.73	-	-
Guidance Fund	8.80	-	-	-	8.80
Instructional Supplies	12,751.11	-	242.49	-	12,508.62
Interest on Checking	98.07	-	-	-	98.07
Shelor Growing the Future	3,052.78	1,000.00	95.96	-	3,956.82
New River Vending	336.52	119.28	-	-	455.80
Year End Allocation	215.96	-	-	-	215.96
K-Va-T Food Stores (Food City)	325.00	-	-	-	325.00
Shamrock Cares Program	1,038.62	305.00	520.59	(106.40)	716.63
Pre-K	536.61	158.25	-	-	694.86
Rash	69.50	-	-	-	69.50
Blankenship	48.00	-	-	-	48.00
Kindergarten	146.77	597.00	510.00	-	233.77
Akers	279.88	-	-	-	279.88
Clemons	253.56	-	-	-	253.56
Skeens	186.29	-	70.90	-	115.39
Souder, H	37.87	-	-	-	37.87
First Grade	416.07	210.25	26.78	-	599.54
Fuller	121.78	-	65.80	-	55.98
Dalton, A	252.31	-	127.15	-	125.16
Dishon	171.71	-	34.55	-	137.16
Second Grade	144.70	102.50	-	-	247.20
Hall, Jo	11.94	-	-	-	11.94
Martin	36.00	-	-	-	36.00
Clemons	25.00	-	-	-	25.00
Third Grade	337.26	111.25	-	-	448.51
Bishop	33.75	-	-	-	33.75
Mowery	154.38	-	-	-	154.38
Castle	304.97	-	-	-	304.97
Phillips	40.60	-	-	-	40.60
Fourth Grade	252.50	442.75	-	-	695.25
Nester	38.36	-	-	-	38.36
H. Smith	42.01	15.00	-	-	57.01
Fifth Grade	40.25	25.75	-	-	66.00
Boyd	24.28	-	-	-	24.28
Monroe	81.26	-	-	-	81.26
Souder, G	2.46	-	-	-	2.46
Sarver	125.92	-	-	-	125.92
Smith	22.75	-	-	-	22.75
Carroll	14.49	-	-	-	14.49
Special Education	38.86	-	-	-	38.86
Hall, C	242.52	-	-	-	242.52
Stone	9.25	-	-	-	9.25
Library	862.43	103.94	-	-	966.37
Art	51.09	-	-	-	51.09
Physical Education	149.10	190.75	149.10	-	190.75

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Elementary Club Accounts	\$ 939.24	\$ 664.00	\$ 73.00	\$ -	\$ 1,530.24
SCA	3,937.79	354.60	409.79	-	3,882.60
Elementary Fundraising	-	293.69	280.44	-	13.25
Inclusive Playground	3,050.00	27,000.00	-	-	30,050.00
American Heart Association	-	1,654.08	1,654.08	-	-
School Pictures	15,550.75	4,724.82	619.06	(750.00)	18,906.51
Yearbooks	3,274.18	2,114.00	2,261.25	36.00	3,162.93
Box Tops	1,547.40	178.10	10.50	-	1,715.00
Pre-K Field Trips	50.00	234.00	342.00	59.00	1.00
Kindergarten Field Trips	-	779.00	963.20	185.00	0.80
First Grade Field Trips	776.18	6,009.39	4,888.21	-	1,897.36
Second Grade Field Trips	-	585.00	612.60	28.00	0.40
Third Grade Field Trips	-	63.00	124.94	62.00	0.06
Fourth Grade Field Trips	2,793.30	24,155.00	24,651.54	-	2,296.76
Fifth Grade Field Trips	-	15.00	233.76	219.00	0.24
Gifted Field Trips	1.95	-	-	-	1.95
Physical Education Field Trips	64.24	428.00	-	-	492.24
Music Field Trips	-	-	46.26	47.00	0.74
21st Century Grant	23.12	-	-	-	23.12
Va Tech Grant	2,453.18	-	-	-	2,453.18
Weekly Reader	261.05	-	-	-	261.05
Scholastic News	145.47	-	145.48	150.00	149.99
Totals	\$ 67,430.76	\$ 74,279.03	\$ 41,492.61	\$ -	\$ 100,217.18 *

* Represented by cash on deposit with:

National Bank of Blacksburg, Dublin, Virginia

--Checking

\$ 100,217.18

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 517.90	\$ -	\$ 45.61	\$ -	\$ 472.29
General Fund	2,250.55	5,804.35	7,592.27	-	462.63
Instructional Supplies	7.17	-	321.02	313.85	-
Instructional Supp - Teachers	1,062.10	-	-	-	1,062.10
Book Room	1,083.37	50.57	-	-	1,133.94
Interest on Checking	14.41	-	-	-	14.41
Pes School Store	-	3,668.35	3,668.35	-	-
Communities In Schools	184.10	-	-	-	184.10
Office Supplies	417.46	-	45.00	-	372.46
Donations for Brockmeyer Bench	-	1,477.00	1,157.70	-	319.30
School Improvements	1,058.01	-	-	-	1,058.01
Shelor Growing the Future	1,246.03	2,846.00	621.82	-	3,470.21
New River Vending	475.26	157.26	-	-	632.52
Cafeteria Fund	147.45	675.75	567.50	-	255.70
Needy Children Fund	270.74	-	-	-	270.74
PES Cheer Account	-	517.00	470.45	-	46.55
PES Crisis Management	-	1,912.72	1,591.00	-	321.72
Music	212.06	-	-	-	212.06
Library	616.02	228.08	291.70	-	552.40
Elementary Club Accounts	-	223.00	241.72	18.72	-
Garden Club	1,853.59	331.00	166.44	-	2,018.15
Kids Helping Kids	1,822.40	-	-	-	1,822.40
Elem Fundraisin	-	3,530.00	1,667.50	-	1,862.50
United Way	-	182.02	182.02	-	-
Inclusive Playground	2,000.00	-	-	-	2,000.00
School Pictures	2,411.63	5,517.52	4,627.42	(806.51)	2,495.22
Yearbooks	1,479.45	3,102.00	2,398.60	-	2,182.85
Box Tops	958.45	178.40	-	-	1,136.85
Library Fund Raiser	0.01	11,824.47	11,144.64	-	679.84
Elementary Field Trips	-	1,915.55	2,125.39	209.84	-
Pre-K Field Trips	14.00	210.00	203.00	-	21.00
Kindergarten Field Trips	103.63	199.60	193.55	-	109.68
First Grade Field Trips	459.33	758.15	793.76	-	423.72
Second Grade Field Trips	84.26	774.00	969.84	111.58	-
Third Grade Field Trips	159.12	1,133.00	842.22	-	449.90
Fourth Grade Field Trips	-	3,528.75	3,246.26	276.00	558.49
4Th Grade Chartered Trip	1,619.76	4,646.00	4,968.00	(276.00)	1,021.76
Fifth Grade Field Trips	6.54	-	-	-	6.54
Physcial Education Field Trips	-	448.00	414.82	-	33.18
Pulaski Elem Sch Grants	471.00	450.00	457.38	-	463.62
Lowe's Grant	-	5,000.00	-	-	5,000.00
Red Ribbon Week	-	-	152.52	152.52	-
Stuff the Bus	4,054.29	1,567.53	2,597.06	-	3,024.76
Love/Pack the Bus	936.85	71.00	-	-	1,007.85
Scholastic Book	6.00	-	(6.00)	-	12.00
Scholastic News	-	332.00	284.00	-	48.00
Totals	\$ 28,002.94	\$ 63,259.07	\$ 54,042.56	\$ -	\$ 37,219.45 *

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

\$ 37,219.45

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 3,368.75	\$ -	\$ -	\$ -	\$ 3,368.75
Computer Lab	105.73	-	-	-	105.73
Faculty/Staff Fund	1,286.36	1,500.00	1,223.78	-	1,562.58
General Fund	1,346.99	470.00	3,071.14	2,000.00	745.85
Instructional Supplies	2,937.59	-	221.16	-	2,716.43
Interest on Checking	6.72	4.86	-	-	11.58
Social Fund	84.33	648.00	494.22	-	238.11
Technology Fund	303.77	-	298.01	-	5.76
New River Vending	199.83	70.12	-	-	269.95
Student Needs	2,285.98	523.60	317.36	(943.40)	1,548.82
Donations	1,210.25	-	-	-	1,210.25
Pre-K Picnic Donation	-	500.00	-	-	500.00
Family Assistance Donations	-	240.00	240.00	-	-
Music	100.10	-	-	-	100.10
Library	2,087.73	2,802.57	1,492.39	-	3,397.91
Physical Education	348.66	100.00	61.55	-	387.11
Escape Room Club	-	342.00	269.35	-	72.65
Garden Club	1,585.07	842.00	191.13	-	2,235.94
Ecology	763.80	-	-	-	763.80
United Way	-	77.71	77.71	-	-
PK Playground Fundraiser	-	5,502.00	3,687.87	-	1,814.13
Fall Pictures	8,534.77	1,480.04	-	(2,000.00)	8,014.81
Spring Pictures	10,979.96	2,223.83	-	(1,933.33)	11,270.46
Pre-K Field Trips	-	72.00	93.00	21.00	-
Kindergarten Field Trips	-	872.25	1,032.68	160.43	-
First Grade Field Trips	-	980.00	1,158.33	178.33	-
First Grade Exploration Week	-	105.75	94.71	(11.04)	-
Second Grade Field Trips	-	734.00	870.96	136.96	-
Third Grade Field Trips	-	740.00	751.54	11.54	-
Fourth Grade Field Trips	-	528.15	647.33	119.18	-
Fifth Grade Field Trips	-	229.50	192.00	(37.50)	-
Physical Education Field Trips	-	147.00	226.76	79.76	-
Inclusion Project Mini Grant	-	-	1,933.33	1,933.33	-
Va Breakfast Challenge	1,000.00	-	1,000.00	-	-
Kids Helping Kids	513.96	2,072.57	1,700.66	-	885.87
Kids Club Fund	682.29	52.54	646.99	-	87.84
Kids Club-Hat Contest	-	805.40	101.25	-	704.15
Red Ribbon Week	200.00	-	-	-	200.00
Student Treasures Book	-	19.95	19.95	-	-
Scholastic Book	-	121.00	121.00	-	-
Scholastic Book Club-Price	-	456.00	426.28	-	29.72
Scholastic Book Club-Simmers	-	204.00	145.00	-	59.00
Scholastic Book Club-Notebaert	-	159.00	123.93	-	35.07
Scholastic Book Club-Queneber	-	29.00	-	-	29.00
Scholastic Book Club-Res	-	100.00	-	-	100.00
Scholastic News	-	923.35	1,208.09	284.74	-
PTO Funds-Arnold	185.23	-	-	-	185.23
PTO Funds-Aylor	1,087.05	50.00	-	-	1,137.05
PTO Funds-Bentley	485.73	90.00	10.99	-	564.74
PTO Funds-Berkebile	51.33	-	-	-	51.33
PTO Funds-Burkhart	155.34	-	-	-	155.34

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
PTO Funds-Chandler	\$ 32.66	\$ 90.00	\$ 22.00	\$ -	\$ 100.66
PTO Funds-Clay	131.89	90.00	189.28	-	32.61
PTO Funds-Cook	75.44	90.00	18.00	-	147.44
PTO Funds-Davis	50.87	50.00	-	-	100.87
PTO Funds-Duncan	120.00	100.00	-	-	220.00
PTO Funds-Dunnigan	152.96	100.00	-	-	252.96
PTO Funds-Hall	91.58	105.00	-	-	196.58
PTO Funds-Fisher	359.34	90.00	-	-	449.34
PTO Funds-Hammond	50.00	105.00	-	-	155.00
PTO Funds-Hickman	94.28	90.00	-	-	184.28
PTO Funds-Houde	200.00	-	-	-	200.00
PTO Funds-Hunt	82.25	90.00	172.25	-	-
PTO Funds-Reed	279.72	50.00	-	-	329.72
PTO Funds-Kennedy	239.64	90.00	10.88	-	318.76
PTO Funds-King L.	162.17	90.00	31.81	-	220.36
PTO Funds-King V.	171.22	90.00	43.78	-	217.44
PTO Funds-Mcdowell	275.78	90.00	62.55	-	303.23
PTO Funds-Millen	309.06	90.00	29.20	-	369.86
PTO Funds-Moore	332.59	121.00	-	-	453.59
PTO Funds-Phillips, P.	317.86	90.00	75.58	-	332.28
PTO Funds-Nurse	81.44	50.00	-	-	131.44
PTO Funds-Owen	77.16	90.00	18.58	-	148.58
PTO Funds-Phillips, S.	79.89	50.00	23.60	-	106.29
PTO Funds-Pirie	445.89	90.00	17.48	-	518.41
PTO Funds-Dickerson	126.83	105.00	110.89	-	120.94
PTO Funds-Price	145.41	105.00	-	-	250.41
PTO Funds-Pruitt	421.53	-	-	-	421.53
PTO Funds-Quesenberry	642.53	90.00	-	-	732.53
PTO Funds-Itrt	9.15	-	-	-	9.15
PTO Funds-Reed	50.00	-	-	-	50.00
PTO Funds-Riley	354.60	100.00	-	-	454.60
PTO Funds-Simmers	108.84	121.00	139.15	-	90.69
PTO Funds-Soper	39.63	-	-	-	39.63
PTO Funds-Music	198.39	50.00	-	-	248.39
PTO Funds-Vaughn	402.94	-	-	-	402.94
PTO Funds-Williams	22.28	90.00	-	-	112.28
PTO Funds-Wilson	415.95	90.00	-	-	505.95
PTO Funds-Worrell	316.18	121.00	-	-	437.18
PTO Funds-Castelluccio	-	250.00	14.42	-	235.58
PTO Funds-Wirt	-	50.00	-	-	50.00
PTO Funds-Lundy	-	105.00	-	-	105.00
PTO Funds-Dewit	-	50.00	-	-	50.00
PTO Funds-Lusk	-	90.00	-	-	90.00
Totals	\$ 49,365.27	\$ 30,226.19	\$ 25,129.90	\$ -	\$ 54,461.56 *

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

\$ 54,461.56

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 1,758.00	\$ 250.00	\$ 112.49	\$ -	\$ 1,895.51
General Fund	12,436.69	2,611.61	3,763.82	(804.15)	10,480.33
United Way Donations	-	16.25	16.25	-	-
Amy Parsell-Sonic Card Fund	-	40.00	-	-	40.00
Kim Fox-Sonic Card Fund	-	5.00	-	-	5.00
Traci Dishon-Sonic Card Fund	-	50.00	-	-	50.00
April Bishopp-Sonic Card Fund	-	95.00	-	-	95.00
Trina Payne-Sonic Card Fund	-	50.00	45.97	-	4.03
Erin Hagar-Sonic Card Fund	-	170.00	-	(170.00)	-
Stephanie Branson-Sonic Card	-	50.00	-	(50.00)	-
Interest on Checking	6.06	-	-	-	6.06
Principal Fund	468.43	-	-	-	468.43
Social Fund	112.23	510.00	621.30	-	0.93
Technology Fund	7.08	-	-	-	7.08
Vending	59.18	66.86	-	-	126.04
Donations	1,963.02	39.92	170.92	-	1,832.02
Kindergarten	45.00	-	-	-	45.00
Fourth Grade	125.00	-	-	-	125.00
Library	369.73	155.85	272.62	-	252.96
Move to the Music Club	-	-	-	38.00	38.00
Cooking Club	-	-	-	38.00	38.00
Game Club	-	-	34.95	38.00	3.05
Craft Club	-	-	-	38.00	38.00
Agriculture Club	-	-	14.17	114.00	99.83
Sew What Club	-	-	-	114.00	114.00
World Explanation Club	-	-	-	114.00	114.00
Fund Raiser Ses	803.29	-	-	-	803.29
School Pictures	-	2,121.20	1,474.81	-	646.39
Yearbooks	-	1,134.00	979.58	-	154.42
Library Fund Raiser	1,043.88	4,408.70	4,314.28	-	1,138.30
Pre-K Field Trips	-	96.00	90.00	-	6.00
Kindergarten Field Trips	34.50	508.50	385.25	-	157.75
First Grade Field Trips	77.98	150.00	160.17	-	67.81
Second Grade Field Trips	-	485.00	458.85	33.85	60.00
Third Grade Field Trips	58.68	902.00	872.38	229.70	318.00
Fourth Grade Field Trips	88.95	2,300.25	2,126.70	50.00	312.50
Fifth Grade Field Trips	238.97	5,961.57	6,720.91	558.37	38.00
Physical Education Field Trips	-	120.00	56.86	-	63.14
Hoops for Heart	-	125.00	125.00	-	-
Judy Barr Scholarship	2,083.90	50.00	400.00	-	1,733.90
Scholarships Ses	7.65	-	-	-	7.65
Red Ribbon Week	251.85	-	102.75	-	149.10
Savings Account	1,336.72	-	-	-	1,336.72
School T-Shirts	341.77	1,308.00	1,118.25	(341.77)	189.75
Totals	\$ 23,718.56	\$ 23,780.71	\$ 24,438.28	\$ -	\$ 23,060.99 *

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

* Represented by cash on deposit with:

National Bank, Blacksburg, Virginia

--Checking \$ 21,319.44

Restricted Cash

National Bank, Blacksburg, Virginia

--Checking

Judy Barr Scholarship 1,733.90

Scholarships 7.65

Total \$ 23,060.99

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN MIDDLE SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 1,403.19	\$ -	\$ -	\$ -	\$ 1,403.19
General Fund	6,462.82	2,016.00	10,079.01	5,400.17	3,799.98
Interest on Checking	65.62	24.94	-	-	90.56
Change Fund	-	400.00	-	(400.00)	-
United Way Donation	-	50.00	50.00	-	-
Instructional Supplies	-	-	2,546.56	7,804.25	5,257.69
Reading Materials	-	5,000.00	-	-	5,000.00
Reality Day Lunches	-	500.00	-	-	500.00
Olweus	1,332.20	-	-	-	1,332.20
Shelor Growing the Future	-	3,965.00	1,784.22	(2,180.78)	-
Social Fund	265.93	-	222.00	-	43.93
Vending Pe	-	3.00	-	-	3.00
Pepsi	-	462.19	150.00	(312.19)	-
Donations	126.57	-	56.29	-	70.28
Christmas for Kids	-	25.00	14.97	50.00	60.03
Sixth Grade	811.44	-	-	-	811.44
Sixth Grade Math Electronics	-	6,285.00	5,935.00	(350.00)	-
Seventh Grade	2.72	-	-	-	2.72
Eighth Grade	514.86	5.00	186.63	-	333.23
Band	1,614.54	18,375.00	9,055.78	-	10,933.76
Choir	5,932.06	17,418.62	16,371.74	(509.00)	6,469.94
Choir Donations	-	1.00	-	-	1.00
Junior District Choir Event	-	5,517.82	5,786.82	269.00	-
Special Education	11.12	1,007.35	1,686.72	(30.00)	(698.25)
Special Educ Advisory Committe	347.59	-	-	-	347.59
Sped Coffee Shop	-	171.00	95.82	-	75.18
Agriculture	1,711.82	1,827.64	2,190.10	68.00	1,417.36
Information Technology	54.03	17.25	33.98	10.00	47.30
Family and Consumer Science	51.41	-	-	-	51.41
Library	1,973.79	652.80	108.99	-	2,517.60
Art	681.09	689.10	844.44	(10.00)	515.75
Physical Education	2,942.60	364.38	1,312.38	-	1,994.60
Pep Club	-	160.00	77.67	-	82.33
Criminal Justice Club	-	120.00	36.31	-	83.69
Cricut Club	23.80	20.00	20.95	-	22.85
Student Vs Cancer Club	-	541.00	495.50	-	45.50
FCCLA	185.75	-	-	-	185.75
FFA	1,793.51	2,871.00	2,746.50	(50.00)	1,868.01
Drama	648.22	9,815.55	8,989.38	240.00	1,714.39
SGA	801.86	788.55	618.06	(236.30)	736.05
Vending Machine (SGA)	-	-	148.67	236.30	87.63
Middle School Fund Raising	-	16,329.00	11,855.30	(4,473.70)	-
Fund Raising Donations	-	38.00	-	(38.00)	-
School Pictures	-	2,814.68	-	(2,814.68)	-
Yearbooks	8,805.78	4,853.55	5,486.56	-	8,172.77
Box Tops	-	130.70	8.75	-	121.95
Sixth Grade Field Trips	170.94	-	-	-	170.94
Seventh Grade Field Trips	-	323.77	209.15	(114.62)	-
Eighth Grade Field Trips	942.40	6,017.00	6,137.98	225.07	1,046.49
DC Field Trip	596.12	18,701.00	17,386.10	-	1,911.02
Basketball Boys	-	1,554.02	1,421.43	-	132.59
Basketball Girls	-	5,551.43	3,772.92	-	1,778.51
Cheerleading	2,695.16	717.75	1,688.73	(18.00)	1,706.18
Outdoor Track	-	-	524.82	524.82	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Volleyball	\$ 740.84	\$ 1,504.20	\$ 2,798.04	\$ 951.89	\$ 398.89
Volleyball Donations	-	1,440.00	488.11	(951.89)	-
Wrestling	434.47	749.75	1,126.35	-	57.87
Awards	925.00	-	-	-	925.00
Agenda Advertising	604.64	-	-	(604.64)	-
School Store	1,169.70	-	-	(1,169.70)	-
Calculators	68.00	1,448.00	-	(1,516.00)	-
Totals	\$ <u>46,911.59</u>	\$ <u>141,267.04</u>	\$ <u>124,548.73</u>	\$ <u>-</u>	\$ <u>63,629.90</u>

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

\$ 63,629.90

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 1,471.68	\$ -	\$ -	\$ -	\$ 1,471.68
General Fund	859.03	-	1,182.71	1,003.32	679.64
Reading Materials	0.00	5,000.00	-	-	5,000.00
Guidance Fund	194.07	300.00	272.72	-	221.35
Reality Day	0.00	500.00	-	-	500.00
Interest on Checking	28.65	20.88	-	-	49.53
Principal Fund	0.00	-	1,565.61	1,565.61	-
School Based Interventions	0.00	500.00	265.51	-	234.49
Shelor Growing the Future	0.00	2,550.00	-	(1,638.60)	911.40
Coffee Fund	0.00	125.00	334.71	210.00	0.29
Coke	347.39	180.00	-	(338.23)	189.16
Student Assistance	2,839.80	1,605.00	878.22	(278.00)	3,288.58
Donations	593.62	882.00	-	(1,140.61)	335.01
Sixth Grade	256.63	-	83.93	(110.00)	62.70
Seventh Grade	46.14	824.70	-	(870.84)	-
Eighth Grade	280.60	-	-	-	280.60
Band	1,051.77	2,747.50	2,896.66	(359.35)	543.26
Band All District	0.00	-	359.35	359.35	-
Choir	2,563.67	3,700.00	3,079.41	-	3,184.26
Choir All District	416.97	208.00	116.00	-	508.97
Special Education	92.63	-	-	-	92.63
Agriculture	294.68	600.00	597.23	-	297.45
Information Technology	1,026.68	-	-	-	1,026.68
Family And Consumer Science	1,022.73	-	-	-	1,022.73
Library	1,637.27	142.45	845.21	-	934.51
Art	0.00	392.00	513.08	121.08	-
Physical Education	1,705.27	30.00	318.00	-	1,417.27
Drama	0.00	21,099.09	16,431.28	900.00	5,567.81
FFA	2,372.01	1,261.00	836.59	-	2,796.42
Art Leauge	8.00	-	-	(8.00)	-
Middle School Fund Raising	0.00	27.00	-	(27.00)	-
Sixth Grade	0.00	1,001.00	549.14	-	451.86
Seventh Grade	0.00	617.80	386.33	(231.47)	-
Eighth Grade	0.00	471.00	319.13	-	151.87
School Pictures	6,210.07	1,488.60	-	(1,219.86)	6,478.81
Yearbooks	1,050.00	3,032.00	4,056.23	176.00	201.77
Library Fund Raiser	0.00	2,325.82	2,325.59	-	0.23
Middle School Field Trips	0.00	-	237.43	237.43	-
Sixth Grade Field Trips	778.00	4,625.00	4,365.00	-	1,038.00
Seventh Grade Field Trips	0.00	20,320.60	19,115.42	1,329.31	2,534.49
DC Field Trip	1,928.75	7,235.00	6,762.25	-	2,401.50
Athletic Misc	0.00	370.00	370.00	370.00	370.00
Basketball Boys	798.02	1,334.50	1,245.73	(92.50)	794.29
Basketball Girls	434.68	1,334.50	1,245.66	(92.50)	431.02
Cheerleading	1,635.77	75.00	116.30	-	1,594.47
Football	38.23	-	-	-	38.23

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Outdoor Track	\$ -	\$ 561.95	\$ 881.81	\$ 319.86	\$ -
Volleyball	5,413.78	3,090.25	3,537.82	(204.75)	4,761.46
Wrestling	-	\$ -	\$ 19.75	\$ 19.75	\$ -
21st Century Grant	-	935.98	935.98	-	-
Science Grant	171.81	-	171.81	-	-
School Store	566.22	-	-	-	566.22
Petty Cash	50.00	50.36	50.00	-	50.36
Sunshine Fund	914.11	165.00	472.54	-	606.57
Totals	\$ 39,098.73	\$ 91,728.98	\$ 77,740.14	\$ -	\$ 53,087.57 *

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

\$ 53,087.57

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Clinical Faculty Fund	\$ 334.72	\$ -	\$ -	\$ -	\$ 334.72
General Fund	-	10,665.62	10,034.37	126.00	757.25
PCHS Graduation	-	10,946.53	10,476.53	(470.00)	-
Building and Grounds	-	500.00	184.56	-	315.44
Fine Arts M Shrewsbury	1,275.00	-	-	-	1,275.00
United Way	-	285.00	285.00	-	-
Int Campaign	1,011.74	6,450.00	7,700.00	1,300.00	1,061.74
Instructional Supplies	1,528.32	140.00	12.00	-	1,656.32
Interest on Checking	1,516.70	196.26	-	-	1,712.96
Office Supplies	-	-	638.78	638.78	-
Shelor Growing the Future	11,048.34	2,000.00	-	(1,020.00)	12,028.34
Student Fees	-	5,410.00	5,476.79	66.79	-
Student Parking	19,242.58	4,320.00	1,293.86	(1,164.42)	21,104.30
Transcripts	794.65	270.00	-	-	1,064.65
Coke	160.60	38.26	-	-	198.86
Lance	55.14	-	-	-	55.14
Pepsi	2,782.74	1,867.90	-	(391.79)	4,258.85
Student Assistance	383.55	1,806.02	-	-	2,189.57
Guidance/Christmas Angel	16.03	-	-	-	16.03
Endeavor	602.60	-	-	-	602.60
Akers Memorial Scholarship	14,023.20	59.01	2,000.00	-	12,082.21
Lee Cook Scholarship	6,833.54	62.36	1,000.00	-	5,895.90
Duane Dishon Scholarship	1,482.27	11.89	500.00	-	994.16
Science Technology	941.28	190.00	-	(225.00)	906.28
Drivers Education	57,060.97	18,000.00	65,351.74	-	9,709.23
Band	8.58	10,070.00	271.50	373.00	10,180.08
Band Boosters	6,998.98	8,598.35	11,339.71	1,964.64	6,222.26
Choir	128.84	591.00	494.07	-	225.77
Choir Boosters	1,370.69	6,107.00	4,600.65	(1,998.00)	879.04
Choir Disney Trip	-	27,266.00	29,537.00	2,271.00	-
Theatre Arts	17,792.29	14,673.57	20,692.45	(1,619.00)	10,154.41
Theatre Arts Boosters	26,025.27	65,270.93	74,422.07	(100.00)	16,774.13
Theatre Arts Region	-	-	246.15	246.15	-
English Department	-	503.00	284.07	-	218.93
Math Department	64.15	800.00	-	-	864.15
Auto Body	190.72	2,428.00	2,209.38	-	409.34
Auto Technology	4,211.47	5,833.00	8,248.60	(89.99)	1,705.88
Carpentry	4,166.48	1,053.00	1,992.77	-	3,226.71
Business Education	75.00	-	-	-	75.00
Criminal Justice	176.15	375.00	76.61	-	474.54
Child Care	14,857.88	51,066.76	58,910.88	(1,000.00)	6,013.76
Cosmetology	1,314.67	7,392.20	6,814.38	-	1,892.49
Stem	1,821.21	865.00	-	-	2,686.21
Electricity	110.87	-	-	-	110.87
Horticulture	4,119.81	9,265.97	11,975.05	320.00	1,730.73
Occupational Foods	2,052.32	31,262.03	31,412.72	1,503.09	3,404.72
CTE Center	2,920.05	3,103.73	4,036.21	(131.01)	1,856.56
Family and Consumer Science	161.27	-	135.74	-	25.53
Small Animal Care	1,060.87	255.00	1,174.04	-	141.83
Welding/Small Engines	831.30	1,095.02	1,202.70	-	723.62
Pharma Tech	-	300.00	-	-	300.00
Library	4,062.88	1,433.89	3,559.22	(122.65)	1,814.90
Art	6,424.89	1,953.00	12.00	273.00	8,638.89
Physical Education	381.51	-	330.75	-	50.76
SCA	5,742.31	2,753.00	2,924.65	130.65	5,701.31

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
FCCLA	\$ 126.00	\$ 2,459.48	\$ 2,057.38	\$ (8.00)	\$ 520.10
FFA	1,961.92	23,602.59	24,899.17	100.00	765.34
African American History	539.43	-	-	-	539.43
After Prom Celebration	4,214.18	2,835.00	5,047.31	-	2,001.87
Art Leauge	832.46	240.00	-	-	1,072.46
Cave	1,892.85	225.00	352.40	-	1,765.45
CUGA (Environmental)	48.79	-	-	-	48.79
DECA	34.50	7,023.05	6,773.92	(50.00)	233.63
EFE (Work Program)	-	1,145.00	1,401.00	256.00	-
Freshman Class	1,012.62	-	-	-	1,012.62
Sophomore Class	1,185.41	-	-	-	1,185.41
Junior Class	9,952.72	12,210.00	8,514.52	(1,175.00)	12,473.20
Senior Class	-	1,790.00	1,769.64	-	20.36
FBLA	571.34	-	343.00	-	228.34
FCA	5,410.83	20.00	918.13	-	4,512.70
Forensics	120.00	-	-	-	120.00
Graduating Class Gift Project	650.48	-	-	-	650.48
HOSA	397.25	6,480.30	6,338.81	-	538.74
Interact	639.77	-	-	-	639.77
Literary Magazine	375.00	-	-	-	375.00
MACC	-	91.00	1,255.42	1,164.42	-
National Honor Society	7,617.04	4,644.30	3,640.98	-	8,620.36
New River Federation (Ffa)	595.57	-	-	-	595.57
Newspaper	239.72	-	-	-	239.72
PVTP Program	290.56	66.04	63.15	-	293.45
Quidditch	85.00	-	-	-	85.00
Science Club	9.19	-	-	-	9.19
Sportsman	112.00	-	-	-	112.00
Stitchery	43.67	-	-	-	43.67
Students For Christ	403.91	-	-	-	403.91
Skills Usa	1,072.57	8,608.00	7,963.28	66.00	1,783.29
Tars (Teenage Republicans)	253.39	-	-	-	253.39
Transition Services	956.20	-	17.44	-	938.76
VTFT (Va Teachers For Tomorrow)	-	-	265.15	265.15	-
Video	2,280.64	1,630.00	2,297.76	25.00	1,637.88
VOGS	66.62	-	-	-	66.62
Young Democrats	253.46	-	-	-	253.46
Rho Kappa Club	1,492.39	-	-	-	1,492.39
Fellowship Of Christian Ath	370.55	-	-	-	370.55
Red Cross	35.00	318.00	297.00	(21.00)	35.00
Bowling Club	48.00	-	-	-	48.00
40th Celebration	1,243.09	-	-	-	1,243.09
Emergency Buckets	231.51	-	-	-	231.51
Faculty/Senior Bball Game	-	830.00	-	-	830.00
Yearbooks	3,946.20	12,156.40	11,353.97	55.00	4,803.63
Fine Arts Fundraiser	320.00	-	-	-	320.00
English Department Field Trip	-	351.00	420.00	69.00	-
Athletic Misc	74,098.13	25,067.57	6,553.63	(33,989.77)	58,622.30
Spring Sports Prac Facility	247.39	-	-	-	247.39
Throwback Night	391.38	-	-	-	391.38
First Aid Supplies	-	-	3,095.60	3,095.60	-
Baseball	-	3,889.00	6,400.91	2,511.91	-
Baseball Boosters	-	25,470.92	10,605.90	(487.35)	14,377.67
Baseball Budget	-	-	225.00	225.00	-
Basketball Boys	-	8,932.50	8,611.43	(321.07)	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Basketball Boys Boosters	\$ 676.22	\$ 6,095.19	\$ 6,397.53	\$ 975.00	\$ 1,348.88
Basketball Boys Budget	-	300.00	1,535.50	1,235.50	-
Bball Boys Conf/Region/State	-	998.00	1,325.72	327.72	-
Basketball Girls	-	6,512.50	7,872.64	1,360.14	-
Basketball Girls Boosters	1,399.59	7,185.00	9,552.03	1,623.86	656.42
Basketball Girls Budget	-	-	1,533.57	1,533.57	-
Bball Girls Conf/Region/State	-	19,756.93	25,188.23	5,431.30	-
Basketball Girls Cougar Events	143.38	-	-	-	143.38
Cheerleading	-	388.75	-	(388.75)	-
Cheerleading Boosters	4,119.34	20,481.38	13,864.92	2,114.75	12,850.55
Cheerleading Program Sales	-	1,726.00	-	(1,726.00)	-
Cheerleading Conf/Reg/State	-	919.72	1,566.44	646.72	-
Cheerleading Competition	7,258.23	21,004.16	23,063.25	(275.00)	4,924.14
PCMS Cheerleading Booster	50.94	-	-	-	50.94
Cross Country	-	75.00	2,150.94	2,075.94	-
Cross Country Boosters	3,477.92	4,683.00	3,871.27	-	4,289.65
Cross Country Conf/Reg/State	-	474.00	1,054.68	580.68	-
Football	-	71,453.46	24,801.78	(46,651.68)	-
Football Boosters	466.22	21,395.73	21,450.51	1,623.86	2,035.30
Football Budget	-	-	22,275.74	22,275.74	-
Football Conf/Reg/State	-	-	2,373.74	2,373.74	-
Football Jamboree	884.77	3,452.35	590.91	-	3,746.21
PCMS Football	-	7,076.00	3,222.54	(3,853.46)	-
PCMS Football Boosters	660.00	-	-	-	660.00
PCMS Football Budget	-	-	2,359.57	2,359.57	-
Golf	-	-	370.19	370.19	-
Golf Budget	-	-	529.81	529.81	-
Golf Conf/Region/State	-	-	874.72	874.72	-
Indoor Track	-	315.00	5,185.79	4,870.79	-
Indoor Track Budget	-	-	136.50	136.50	-
Outdoor Track	-	-	2,845.57	2,845.57	-
Outdoor Track Boosters	-	3,768.43	585.10	-	3,183.33
Outdoor Track Conf/Reg/State	-	-	1,438.03	1,438.03	-
Soccer Boys	-	4,665.00	4,947.47	282.47	-
Soccer Boys Boosters	154.70	8,621.41	8,621.41	-	154.70
Soccer Boys Budget	-	-	1,158.33	1,158.33	-
Soccer Boys Conf/Reg/State	-	-	143.13	143.13	-
Soccer Girls	-	2,675.00	4,551.86	1,876.86	-
Soccer Girls Booster	443.47	-	-	-	443.47
Soccer Girls Budget	-	-	575.62	575.62	-
Softball	-	3,941.00	6,930.38	2,989.38	-
Softball Boosters	1,556.33	-	1,427.80	-	128.53
Softball Budget	-	-	1,300.00	1,300.00	-
Softball Conf/Reg/State	-	-	200.00	200.00	-
Swimming Boosters	5,827.57	10,015.44	10,494.72	-	5,348.29
Tennis Boys	-	-	136.80	136.80	-
Tennis Boys Budget	-	-	274.40	274.40	-
Tennis Boys Conf/Reg/State	-	-	89.60	89.60	-
Tennis Girls	-	-	416.80	416.80	-
Tennis Girls Booster	1,134.33	488.70	477.36	-	1,145.67
Tennis Girls Budget	-	-	274.40	274.40	-
Volleyball	-	4,750.00	5,307.32	557.32	-
Volleyball Booster	221.47	6,474.18	2,591.54	-	4,104.11
Wrestling	-	750.00	2,660.40	1,910.40	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

Funds	Cash Balance July 1, 2018	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2019
Wrestling Booster	\$ 601.00	\$ 1,000.00	\$ 1,669.10	\$ 68.10	\$ -
Field Maintenance Baseball	-	-	2,343.19	2,343.19	-
Field Maintenance Softball	-	-	1,633.94	1,633.94	-
Field Maintenance Football	-	252.52	7,530.03	7,277.51	-
Field Maintenance PCMS FB	-	108.22	1,156.02	1,047.80	-
Field Maintenance Soccer	-	-	2,727.39	2,727.39	-
Concessions	3,264.74	25,198.80	18,723.56	(8,148.38)	1,591.60
Isaep Funds	797.00	-	-	-	797.00
Bunts Scholarship	24,946.93	-	3,500.00	-	21,446.93
Patti Wright Schilling Class64	3,000.00	6,500.00	3,000.00	-	6,500.00
Lee Cook Scholarship	-	1,000.00	1,000.00	-	-
Martha And Bobby Jackson Schl	750.00	3,000.00	2,000.00	-	1,750.00
Lelia Irvine Memorial Schol	2,250.00	-	-	-	2,250.00
Richard Lineberry Schol	1,000.00	500.00	500.00	-	1,000.00
Critzer PTO Scholarship	500.00	250.00	500.00	-	250.00
MVC Scholarship	500.00	500.00	1,000.00	-	-
Stevens Scholarship	235.00	800.00	200.00	-	835.00
Building Trade Scholarship	1,395.00	-	-	-	1,395.00
Camp Cougar Scholarship	4,304.00	250.00	-	(1,044.50)	3,509.50
Cameron Fitzwater Scholarship	22,254.53	909.00	3,000.00	-	20,163.53
HOSA/VBS Scholarship	400.00	-	200.00	-	200.00
Instructional Grant	1,281.48	6,500.00	4,911.35	-	2,870.13
Deborah Linkous Memorial	500.00	500.00	500.00	-	500.00
PTO Scholarship	-	-	2,000.00	2,000.00	-
Jim Chapman Scholarship	500.00	-	500.00	-	-
Social Studies Scholarship	250.00	-	-	-	250.00
Sca Scholarship	256.96	18.05	-	-	275.01
PC Lead Thru Service Scholar	42.00	1,118.00	-	-	1,160.00
Shelor Toyota Scholarship	-	1,000.00	-	-	1,000.00
Early Childhood SCHR	-	-	1,000.00	1,000.00	-
Matthew Shrewbury Scholarship	-	500.00	500.00	500.00	500.00
Harvey D Shelburn Scholarship	-	1,000.00	-	-	1,000.00
Special Olympics	2,671.44	692.83	3,103.92	(100.00)	160.35
Books Sold	768.49	-	-	-	768.49
Advanced Placement	39.15	5,799.00	5,469.00	94.00	463.15
Dual Enrollment	6,566.18	-	-	-	6,566.18
PSAT	82.15	1,893.00	1,766.00	-	209.15
Camp Cougar	34,615.18	35,911.50	38,228.29	1,044.50	33,342.89
Cyber Camp	1,568.59	-	-	-	1,568.59
Robotics	1,000.00	-	-	-	1,000.00
PTO	2,046.04	-	-	-	2,046.04
ODU Research Foundation	800.00	-	-	-	800.00
Commitment To Graduate	500.00	-	500.00	-	-
Walmart/Social Studies	218.16	-	-	-	218.16
Totals	\$ 503,211.66	\$ 803,260.70	\$ 853,097.25	\$ -	\$ 453,375.11

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2019 (Continued)

* Represented by cash on deposit with:

National Bank, Blacksburg, Virginia

--Checking	\$	368,417.87
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Restricted Cash:

National Bank, Blacksburg, Virginia

--Checking

Bunts Scholarship	21,446.93
Patti Wright Schilling Scholarship - Class '64	6,500.00
Martha & Bobby Jackson Scholarship	1,750.00
Lelia Irvine Memorial Scholarship	2,250.00
Richard Lineberry Scholarship	1,000.00
Critzer PTO Scholarship	250.00
Stevens Scholarship	835.00
Building Trades/Scholarship	1,395.00
Camp Cougar Scholarship	3,509.50
Cameron Fitzwater Memorial Scholarship	20,163.53
HOSA/VBS Scholarship	200.00
Deborah Linkous Scholarship	500.00
Social Studies Scholarship	250.00
SCA Scholarship	275.01
PC Lead Thru Service Scholarship	1,160.00
Shelor Toyota Scholarship	1,000.00
Matthew Shrewsbury Scholarship	500.00
Harvey D Shelburne Scholarship	1,000.00

--Certificate of Deposit

Akers Scholarship	14,082.21
Cook Scholarship	5,895.90
Dishon Scholarship	994.16

Total	\$	<u>453,375.11</u>
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PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances
Year Ended June 30, 2019

Cash Balance, July 1, 2018	\$ 276,469.54
<u>Receipts:</u>	
Awards Banquet	\$ 3,060.00
Interest Income	977.58
Investment Income-Educational Foundation	14,288.65
Miscellaneous	517.06
Scholarships	9,250.00
Summer Camp	7,402.25
Vending	109.84
Total receipts	\$ 35,605.38
Total receipts and cash balance	\$ 312,074.92
<u>Disbursements:</u>	
Awards Banquet	\$ 3,060.00
Licenses and Permits	25.00
Recruiting Funds	1,500.00
Scholarship Funds/Tuition Payments	10,950.00
Science Fair/State Science Fair	202.58
Summer Camp	7,402.25
V.J.A.S.	420.00
Miscellaneous	70.00
Total disbursements	\$ 23,629.83
Cash Balance, June 30, 2019	\$ 288,445.09 *
* Represented by cash on deposit:	
National Bank Money Market	\$ 147,278.44
National Bank Checking	39,301.12
Carter Bank & Trust Retirement Fund CD	29,166.09
Restricted cash:	
National Bank Education Foundation Money Market	493.38
Edward Jones Investment	72,206.06
Total Funds	\$ 288,445.09

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 8, 2019

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, 2019. 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

Receipts

- Receipts should appropriately distinguish between cash and check amounts collected and agree to the deposit slip/bank receipt for the same. The total amount of cash and checks for deposit number 185 dated 12/03/2018 did not agree to the cash/check split posted to the software.

Fundraising Activities

- Staff should price yearbooks in order to cover costs associated with the purchase of the same. Additionally, adequate controls should be maintained over inventory to minimize any associated losses. The school's yearbook fund showed a loss for the year.

DUBLIN ELEMENTARY 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 K. Dishon dated 11/03/2018 were remitted to the bookkeeper on 11/14/2018.
- Receipts should appropriately distinguish between cash and check amounts collected and agree to the deposit slip/bank receipt for the same. The total amount of cash and checks for deposit number 156 dated 09/26/2018 did not agree to the cash/check split posted to the software.

Disbursements

- Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and purchase total. Check number 13065 payable to Brite Ideas did not have adequate documentation. Check was written for \$510.00, however, the total due per the invoice provided was \$473.21.

Fundraising Activities

- Non-related transactions for snacks for back to school registration and SOL testing are being posted to the School Pictures account. In the event profits from a fundraising account are needed to cover the expenses of another account, a transfer should be used to move funds to the appropriate account.

DUBLIN ELEMENTARY SCHOOL (CONTINUED)

Fundraising Activities (Continued)

- Staff should price yearbooks in order to cover costs associated with the purchase of the same. Additionally, adequate controls should be maintained over inventory to minimize any associated losses. The school's yearbook fund showed a loss for the year. It appears that an overpayment of the Lifetouch invoice contributed to the loss.

PULASKI ELEMENTARY SCHOOL

- No recommendations

RIVERLAWN ELEMENTARY 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 L. King dated 05/21/2019 were remitted to the bookkeeper on 05/23/2019.

SNOWVILLE ELEMENTARY SCHOOL

Disbursements

- Purchase orders should be completely filled out and approved by the principal. The purchase order for check number 5647 payable to Macado's did not have the principal's approval.

DUBLIN MIDDLE SCHOOL

Receipts

- Teacher logs and receipts should be filled out in their entirety, including the date, amount, the individual turning in funds, and cash or check designation. We noted teacher receipts for system generated receipt number 1249 did not indicate cash or check designation.
- Receipts should appropriately distinguish between cash and check amounts collected and agree to the deposit analysis for the same. The total amount of cash and checks for receipt number 1104 dated 10/02/2018 did not agree to the cash/check split per the teacher receipts.

Fundraising Activities

- Staff should price yearbooks in order to cover costs associated with the purchase of the same. Additionally, adequate controls should be maintained over inventory to minimize any associated losses. The school's yearbook fund showed a loss for the year.

PULASKI MIDDLE SCHOOL

Athletic and Other Special Events

- During our review, we noted the change fund for athletic events was used for other items, such as postage. In addition, the athletic change fund was not deposited back into the school activity fund accounts until June even though the last athletic game was in January. We recommend the athletic change fund only be used for athletic events and we recommend the change fund be deposited back into the school activity fund accounts when athletic games are over.

Receipts

- Receipts should appropriately distinguish between cash and check amounts collected and agree to the deposit slip/bank receipt for the same. The total amount of cash and checks for deposit numbers 179 and 248 dated 10/09/2018 and 02/20/2019, respectively, did not agree to the cash/check split posted to the software.

PULASKI MIDDLE SCHOOL (CONTINUED)

Receipts (Continued)

- Receipts should appropriately distinguish between cash and check amounts collected and agree to the deposit analysis for the same. The total amount of cash and checks for receipt numbers 463 and 490 dated 09/05/2018 and 10/03/2018, respectively, did not agree to the cash/check split per the teacher receipts.

Fundraising Activities

- Staff should price yearbooks in order to cover costs associated with the purchase of the same. Additionally, adequate controls should be maintained over inventory to minimize any associated losses. The school's yearbook fund showed a loss for the fiscal year 2018 and fiscal year 2019.

PULASKI COUNTY HIGH SCHOOL

Athletic and Other Special Events

- The Report of Ticket Sales should be reviewed to document the cause for significant overages/underages. We noted a total underage of \$19 for three games tested, football vs Abingdon, football vs Patrick Henry, and basketball vs Carroll. In the instance there are overages/underages, we recommend the cause be documented on the Report of Ticket Sales.

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. We noted the several errors including the following errors:
 - Receipts collected by D. Worrell dated 08/23/2018 - 08/27/2018 were remitted to the bookkeeper on 08/28/2018.
 - Receipts collected by J. Harding dated 02/26/2019 - 03/04/2019 were remitted to the bookkeeper on 03/05/2019.
 - Receipts collected by J. Anderson dated 05/21/2019 - 05/23/2019 were remitted to the bookkeeper on 05/23/2019.
- Receipts should appropriately distinguish between cash and check amounts collected and agree to the deposit slip/bank receipt for the same. The total amount of cash and checks for deposit number 308 dated 04/18/2019 did not agree to the cash/check split posted to the software.
- Teacher logs and receipts should be filled out in their entirety, including the date, amount, the individual turning in funds, and cash or check designation. We noted numerous teacher receipts that did not indicate cash or check.

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL

Disbursements

- Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and purchase total. Check number 9149 payable to Frank Cahoon did not have adequate documentation. Check was written for \$300.00, however, the total due per the scholarship letter provided was \$250.00.