
PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2018

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ LOUISA □ FREDERICKSBURG □ STAUNTON □ BLACKSBURG



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Pulaski County School Board
County of Pulaski, Virginia

Report on the Financial Statement

We have audited the accompanying summary statement of cash receipts, disbursements, and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

Opinion

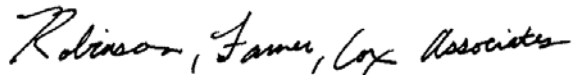
In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, disbursements, and balances of the Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2018, in accordance with the cash basis of 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 July 20, 2018, on our consideration of the Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting and compliance.



Blacksburg, Virginia
July 20, 2018

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, 2018, and the related notes to the financial statement and have issued our report thereon dated July 20, 2018, 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 certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be material weaknesses (2018-001).

Compliance and Other Matters

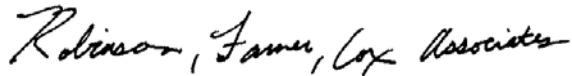
As part of obtaining reasonable assurance about whether the Pulaski County School Board, Virginia School Activity Funds' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

The Pulaski County School Board, Virginia School Activity Funds' response to the 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
July 20, 2018

- 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, 2018

<u>Name of School</u>	<u>Cash Balance July 1, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Balance June 30, 2018</u>
Critzer Elementary	\$ 18,084.93	\$ 20,292.57	\$ 18,961.18	\$ 19,416.32
Dublin Elementary	62,503.91	52,623.84	47,696.99	67,430.76
Pulaski Elementary	24,591.16	54,485.79	51,074.01	28,002.94
Riverlawn Elementary	49,214.32	23,285.29	23,134.34	49,365.27
Snowville Elementary	11,553.58	37,207.74	25,042.76	23,718.56
Dublin Middle	50,626.09	101,027.40	104,741.90	46,911.59
Pulaski Middle	42,020.93	116,699.48	119,621.68	39,098.73
Pulaski County High	496,341.66	779,388.93	772,518.93	503,211.66
Southwest Virginia Governor's School	<u>269,978.70</u>	<u>38,231.18</u>	<u>31,740.34</u>	<u>276,469.54</u>
Total All Schools	\$ <u>1,024,915.28</u>	\$ <u>1,223,242.22</u>	\$ <u>1,194,532.13</u>	\$ <u>1,053,625.37</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, 2018

NOTE 1 - REPORTING ENTITY:

Nature of Activities:

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

Significant Accounting Policy:

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

NOTE 2 - DEPOSITS:

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

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

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

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PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement
As of June 30, 2018 (Continued)

NOTE 2 - DEPOSITS: (Continued)

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

School	Restrictions	Amount	Total
Snowville Elementary	Judy Barr Scholarship	\$ 2,083.90	
	Scholarships	7.65	\$ 2,091.55
Pulaski County High School	Bunts Scholarship	\$ 24,946.93	
	Patti Wright Schilling Scholarship - Class '64	3,000.00	
	Martha & Bobby Jackson Scholarship	750.00	
	Lelia Irvine Scholarships	2,250.00	
	Richard Lineberry Scholarship	1,000.00	
	Critzer PTO Scholarship	500.00	
	MVC Scholarship	500.00	
	Stevens Scholarship	235.00	
	Building Trades/Scholarship	1,395.00	
	Camp Cougar Scholarship	4,304.00	
	Cameron Fitzwater Memorial Scholarship	22,254.53	
	HOSA/VBS Scholarship	400.00	
	Deborah Linkous Scholarship	500.00	
	Jim Chapman Scholarship	500.00	
	Social Studies Scholarship	250.00	
	SCA Scholarship	256.96	
	PC Lead thru Service Scholarship	42.00	
	Akers Scholarship	14,023.20	
	Cook Scholarship	6,833.54	
	Dishon Scholarship	1,482.27	85,423.43
Southwest Virginia Governor's School	Education Foundation Money Market	\$ 1,402.94	
	Education Foundation Investment Account	57,917.41	59,320.35
Total restricted cash			<u>\$ 146,835.33</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses
Year Ended June 30, 2018

2018-001 - 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 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.

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 as of June 30, 2018, and have issued our report thereon dated July 20, 2018, which contained an unmodified opinion on that financial statement. 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
July 20, 2018

- 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, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 16.27	\$ 850.00	\$ 33.55	\$ -	\$ 832.72
General Fund	-	629.66	1,886.52	1,256.86	-
Guidance Fund	193.19	634.67	382.24	62.96	508.58
Pulaski Comm. Partners Coaliti	-	100.00	99.54	-	0.46
Childrens Needs Fund	-	245.00	107.26	-	137.74
Instructional Supplies	4,602.99	2,811.48	1,573.34	(2,963.49)	2,877.64
Office Supplies	-	-	4,225.75	4,225.75	-
Principal Fund	-	-	813.73	813.73	-
School Improvements	9,014.62	-	-	-	9,014.62
Social Fund	533.27	662.50	975.62	-	220.15
Vending	-	114.97	-	(114.97)	-
Student Needs	211.71	-	15.43	-	196.28
First Grade	-	5.00	-	(5.00)	-
Library	1,069.93	3,295.71	2,272.23	6.83	2,100.24
Library Donations	-	6.83	-	(6.83)	-
American Sign Language Club	-	50.00	-	-	50.00
Critter Tales Newspaper	-	50.00	-	-	50.00
UNO Club	-	50.00	44.68	-	5.32
Metal Detecting	-	50.00	24.48	-	25.52
Martial Arts Club	-	50.00	-	-	50.00
Critter And Company Drama Club	-	50.00	-	-	50.00
Under The Sea Club	-	50.00	27.33	-	22.67
Critter Club	-	50.00	-	-	50.00
Fun Food Club	-	50.00	-	-	50.00
Hokie Club	-	50.00	16.32	-	33.68
Random Acts Of Kindness Club	-	50.00	46.89	-	3.11
Critter Book Club	-	50.00	48.54	-	1.46
Karaoke Club	-	50.00	-	-	50.00
Scrabble Club	-	50.00	-	-	50.00
Arts And Crafts Club	-	50.00	-	-	50.00
JMG Club	-	50.00	42.03	-	7.97
Garden Club	1,594.58	1,241.00	705.79	-	2,129.79
Chess Club	416.25	-	-	-	416.25
Fall Pictures	-	1,384.00	-	(1,384.00)	-
Spring Pictures	-	2,339.50	-	(2,339.50)	-
Yearbooks	-	2,209.50	2,040.48	(169.02)	-
Pre-K Field Trips	30.45	294.00	294.00	-	30.45
Kindergarten Field Trips	-	435.00	462.74	27.74	-
First Grade Field Trips	-	682.50	811.26	128.76	-
Second Grade Field Trips	-	-	88.68	88.68	-
Third Grade Field Trips	-	1,306.00	1,474.54	168.54	-
Fourth Grade Field Trips	401.67	-	-	-	401.67
Fifth Grade Field Trips	-	-	179.86	179.86	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

CRITZER ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Pencil/Eraser Machine	\$ -	\$ 145.25	\$ 136.80	\$ (8.45)	\$ -
Student Recongnition	-	100.00	131.55	31.55	-
Total	\$ 18,084.93	\$ 20,292.57	\$ 18,961.18	\$ -	\$ 19,416.32 *

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

\$ 19,416.32 *

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
DES Remembrance Fund	\$ 306.10	\$ 789.00	\$ 686.59	\$ -	\$ 408.51
Staff Appreciation Fund	1,248.59	-	177.23	-	1,071.36
General Fund	9,829.09	2,377.95	4,194.29	(363.05)	7,649.70
Guidance Fund	-	100.00	91.20	-	8.80
Instructional Supplies	12,751.11	-	-	-	12,751.11
Interest On Checking	93.81	4.26	-	-	98.07
Shelor Growing The Future	3,687.24	2,452.00	1,634.46	(1,452.00)	3,052.78
New River Vending	219.02	117.50	-	-	336.52
Year End Allocation	215.96	-	-	-	215.96
K-Va-T Food Stores (Food City)	325.00	300.00	-	(300.00)	325.00
Shamrock Cares Program	1,142.91	647.67	541.96	(210.00)	1,038.62
Pre-K	469.86	66.75	-	-	536.61
Putnam	21.50	-	-	48.00	69.50
Blankenship	-	-	-	48.00	48.00
Kindergarten	146.77	-	-	-	146.77
Akers	83.00	37.88	-	159.00	279.88
Clemons	163.46	37.88	11.78	64.00	253.56
Skeens	137.38	37.87	56.96	68.00	186.29
Souder, H	-	37.87	17.00	17.00	37.87
First Grade	405.07	11.00	-	-	416.07
Fuller	100.08	-	46.30	68.00	121.78
Dalton, A	97.31	-	-	155.00	252.31
Dishon	30.71	-	-	141.00	171.71
Second Grade	83.60	81.50	20.40	-	144.70
Hall, Jo	15.21	-	112.27	109.00	11.94
Martin	-	-	-	36.00	36.00
Chambers	-	-	-	25.00	25.00
Third Grade	200.26	137.00	-	-	337.26
Bishop	33.75	-	-	-	33.75
Mowery	154.38	-	-	-	154.38
Castle	304.97	-	-	-	304.97
Phillips	40.60	-	-	-	40.60
Fourth Grade	249.50	3.00	-	-	252.50
Nester	38.36	-	-	-	38.36
Edwards	42.01	-	-	-	42.01
Fifth Grade	14.50	25.75	-	-	40.25
Boyd	24.28	-	-	-	24.28
Monroe	81.26	-	-	-	81.26
Souder, G	2.46	-	-	-	2.46
Sarver	143.89	-	17.97	-	125.92
Smith	22.75	-	-	-	22.75
Carroll	14.49	-	-	-	14.49
Sexton	95.85	-	97.43	1.58	-
Special Education	38.86	-	-	-	38.86
Hall, C	206.52	-	-	36.00	242.52

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Stone	\$ 9.25	\$ -	\$ -	\$ -	\$ 9.25
Dalton, R	34.69	-	50.88	16.19	-
Library	498.31	667.93	303.81	-	862.43
Art	51.09	-	-	-	51.09
Physical Education	236.29	150.25	237.44	-	149.10
Elementary Club Accounts	-	200.00	38.76	778.00	939.24
SCA	3,308.67	931.05	301.93	-	3,937.79
Inclusive Playground	2,850.00	200.00	-	-	3,050.00
American Heart Association	-	498.87	498.87	-	-
School Pictures	11,248.75	4,302.00	-	-	15,550.75
Yearbooks	2,396.43	2,611.00	1,733.25	-	3,274.18
Box Tops	1,030.60	516.80	-	-	1,547.40
Pre-K Field Trips	51.00	258.00	259.00	-	50.00
Kindergarten Field Trips	132.17	902.56	1,118.08	83.35	-
First Grade Field Trips	1,104.13	3,150.25	3,478.20	-	776.18
Second Grade Field Trips	159.64	663.00	841.60	18.96	-
Fourth Grade Field Trips	3,374.07	29,594.25	30,346.02	171.00	2,793.30
Gifted Field Trips	-	250.00	248.05	-	1.95
Physical Education Field Trips	-	463.00	408.76	10.00	64.24
21st Century Grant	23.12	-	-	-	23.12
Va Tech Grant	2,453.18	-	-	-	2,453.18
Weekly Reader	261.05	-	-	-	261.05
Scholastic News	-	-	126.50	271.97	145.47
Total	\$ 62,503.91	\$ 52,623.84	\$ 47,696.99	\$ -	\$ 67,430.76 *

* Represented by cash on deposit with:

National Bank of Blacksburg, Dublin, Virginia

--Checking

\$ 67,430.76

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 451.23	\$ 800.00	\$ 33.33	\$ (700.00)	\$ 517.90
General Fund	855.25	3,177.05	2,831.83	1,050.08	2,250.55
Instructional Supplies	6.08	628.09	4,236.65	3,609.65	7.17
Instructional Supp - Teachers	-	1,132.00	271.10	201.20	1,062.10
Book Room	-	700.00	116.63	500.00	1,083.37
Interest On Checking	14.19	0.22	-	-	14.41
Pes School Store	932.12	2,849.03	970.50	(2,810.65)	-
Communities In Schools	184.10	-	-	-	184.10
Office Supplies	417.46	-	-	-	417.46
School Improvements	1,058.01	-	-	-	1,058.01
Shelor Growing The Future	578.56	2,500.00	332.53	(1,500.00)	1,246.03
New River Vending	279.02	196.24	-	-	475.26
Cafeteria Fund	56.90	1,368.30	1,269.75	(8.00)	147.45
Needy Children Fund	276.74	-	6.00	-	270.74
Professional Developement	-	1,036.99	3,236.99	2,200.00	-
Music	212.06	-	-	-	212.06
Library	864.36	138.04	386.38	-	616.02
Elementary Club Accounts	-	92.00	454.83	362.83	-
Garden Club	1,853.59	-	-	-	1,853.59
Kids Helping Kids	2,133.25	-	30.00	(280.85)	1,822.40
Stem Club	-	-	790.74	790.74	-
Inclusive Playground	2,000.00	-	-	-	2,000.00
School Pictures	2,648.49	4,977.50	-	(5,214.36)	2,411.63
Yearbooks	858.36	3,248.00	2,611.91	(15.00)	1,479.45
Box Tops	2,818.89	532.10	1,521.06	(871.48)	958.45
Library Fund Raiser	-	11,040.58	11,040.57	-	0.01
Elementary Field Trips	418.85	2,176.15	4,752.40	2,157.40	-
Pre-K Field Trips	14.00	-	-	-	14.00
Kindergarten Field Trips	74.60	298.00	268.97	-	103.63
First Grade Field Trips	414.77	532.00	487.44	-	459.33
Second Grade Field Trips	59.30	702.00	677.04	-	84.26
Third Grade Field Trips	-	562.50	406.38	3.00	159.12
Fourth Grade Field Trips	198.36	621.00	845.78	26.42	-
4Th Grade Chartered Trip	1,196.65	11,384.32	10,420.79	(540.42)	1,619.76
Fifth Grade Field Trips	6.54	3.00	-	(3.00)	6.54
Physcial Education Field Trips	-	899.43	1,101.02	201.59	-
Pulaski Elem Sch Grants	-	521.00	50.00	-	471.00
Red Ribbon Week	-	100.00	380.85	280.85	-
Stuff The Bus	2,772.58	1,740.00	458.29	-	4,054.29
Love/Pack The Bus	936.85	-	-	-	936.85
Scholastic Book	-	209.80	763.80	560.00	6.00
Scholastic News	-	320.45	320.45	-	-
Total	\$ 24,591.16	\$ 54,485.79	\$ 51,074.01	\$ -	\$ 28,002.94 *

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

\$ 28,002.94

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 3,368.75	\$ -	\$ -	\$ -	\$ 3,368.75
Computer Lab	105.73	-	-	-	105.73
Faculty/Staff Fund	-	2,200.00	913.64	-	1,286.36
General Fund	1,764.49	463.96	3,331.46	2,450.00	1,346.99
Instructional Supplies	3,742.96	-	805.37	-	2,937.59
Interest On Checking	1.93	4.79	-	-	6.72
Social Fund	25.84	600.00	541.51	-	84.33
Technology Fund	736.77	-	433.00	-	303.77
New River Vending	132.13	67.70	-	-	199.83
Riverlawn Back Pack Program	-	310.00	310.00	-	-
Student Needs	3,171.91	110.20	346.56	(649.57)	2,285.98
Donations	1,210.25	-	-	-	1,210.25
Music	100.10	-	-	-	100.10
Library	4,252.42	2,537.88	4,702.57	-	2,087.73
Physical Education	-	500.00	151.34	-	348.66
Garden Club	1,261.97	488.00	164.90	-	1,585.07
Ecology	763.80	-	-	-	763.80
Fall Pictures	9,311.97	1,722.80	-	(2,500.00)	8,534.77
Spring Pictures	8,747.66	2,232.30	-	-	10,979.96
Wythe Museums	-	502.50	564.00	61.50	-
Pre-K Field Trips	-	174.00	186.00	12.00	-
Kindergarten Field Trips	-	1,357.00	1,236.76	(120.24)	-
First Grade Field Trips	-	579.00	577.23	(1.77)	-
Second Grade Field Trips	-	789.00	826.54	37.54	-
Third Grade Field Trips	-	642.50	727.60	85.10	-
Fourth Grade Field Trips	-	545.00	688.26	143.26	-
Fifth Grade Field Trips	-	476.00	531.22	55.22	-
Physical Education Field Trips	-	145.50	198.06	52.56	-
1st Grade Ag Classroom Grant	500.00	-	500.00	-	-
Va Breakfast Challenge	-	1,000.00	-	-	1,000.00
Kids Helping Kids	2,733.04	1,631.16	2,350.24	(1,500.00)	513.96
Kids Club Fund	-	-	817.71	1,500.00	682.29
Red Ribbon Week	100.00	100.00	-	-	200.00
Scholastic News	-	571.00	895.40	324.40	-
PTO Funds-Arnold	185.23	-	-	-	185.23
PTO Funds-Aylor	1,064.77	50.00	27.72	-	1,087.05
PTO Funds-Bentley	440.14	93.00	47.41	-	485.73
PTO Funds-Berkebile	3.11	110.00	61.78	-	51.33
PTO Funds-Burkhart	144.34	100.00	114.00	25.00	155.34
PTO Funds-Chandler	7.65	50.00	24.99	-	32.66
PTO Funds-Clay	47.32	100.00	40.43	25.00	131.89
PTO Funds-Cook	25.44	50.00	-	-	75.44
PTO Funds-Davis	317.01	50.00	316.14	-	50.87
PTO Funds-Duncan	-	120.00	-	-	120.00
PTO Funds-Dunnigan	32.96	120.00	-	-	152.96
PTO Funds-Hall	-	121.00	29.42	-	91.58
PTO Funds-Fisher	309.34	50.00	-	-	359.34
PTO Funds-Hammond	34.43	110.00	94.43	-	50.00
PTO Funds-Hickman	1.28	93.00	-	-	94.28
PTO Funds-Houde	200.00	-	-	-	200.00
PTO Funds-Hunt	76.81	110.00	104.56	-	82.25

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
PTO Funds-Reed	\$ 229.72	\$ 50.00	\$ -	\$ -	\$ 279.72
PTO Funds-Kennedy	114.64	125.00	-	-	239.64
PTO Funds-King L.	119.10	50.00	6.93	-	162.17
PTO Funds-King V.	71.22	100.00	-	-	171.22
PTO Funds-Mcdowell	178.43	145.00	47.65	-	275.78
PTO Funds-Millen	257.65	93.00	41.59	-	309.06
PTO Funds-Moore	205.59	127.00	-	-	332.59
PTO Funds-Phillips, P.	172.86	145.00	-	-	317.86
PTO Funds-Nurse	37.81	50.00	6.37	-	81.44
PTO Funds-Owen	-	125.00	47.84	-	77.16
PTO Funds-Phillips, S.	29.89	50.00	-	-	79.89
PTO Funds-Pirie	372.62	127.00	53.73	-	445.89
PTO Funds-Dickerson	5.83	121.00	-	-	126.83
PTO Funds-Price	24.41	121.00	-	-	145.41
PTO Funds-Pruitt	421.53	-	-	-	421.53
PTO Funds-Quesenberry	516.35	145.00	18.82	-	642.53
PTO Funds-Itrt	47.50	-	38.35	-	9.15
PTO Funds-Reed	50.00	-	-	-	50.00
PTO Funds-Riley	234.60	120.00	-	-	354.60
PTO Funds-Simmers	106.93	127.00	125.09	-	108.84
PTO Funds-Soper	39.63	-	-	-	39.63
PTO Funds-Music	148.39	50.00	-	-	198.39
PTO Funds-Vaughn	402.94	-	-	-	402.94
PTO Funds-Williams	-	110.00	87.72	-	22.28
PTO Funds-Wilson	315.95	100.00	-	-	415.95
PTO Funds-Worrell	189.18	127.00	-	-	316.18
Total	\$ 49,214.32	\$ 23,285.29	\$ 23,134.34	\$ -	\$ 49,365.27 *

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

\$ 49,365.27

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 1,308.00	\$ 450.00	\$ -	\$ -	\$ 1,758.00
General Fund	541.28	20,154.75	8,259.34	-	12,436.69
Interest On Checking	6.06	-	-	-	6.06
Principal Fund	468.43	-	-	-	468.43
Social Fund	41.55	560.00	489.32	-	112.23
Technology Fund	7.08	-	-	-	7.08
Vending	36.19	22.99	-	-	59.18
Donations	1,547.90	561.46	146.34	-	1,963.02
Kindergarten	45.00	-	-	-	45.00
Fourth Grade	125.00	-	-	-	125.00
Library	1,554.15	114.00	1,298.42	-	369.73
Fund Raiser Ses	803.29	-	-	-	803.29
School Pictures	-	1,423.50	1,423.50	-	-
Yearbooks	-	1,628.00	1,628.00	-	-
Library Fund Raiser	1,411.38	2,056.20	2,423.70	-	1,043.88
Pre-K Field Trips	-	182.50	182.50	-	-
Kindergarten Field Trips	-	334.50	300.00	-	34.50
First Grade Field Trips	-	187.50	109.52	-	77.98
Third Grade Field Trips	-	933.00	874.32	-	58.68
Fourth Grade Field Trips	-	1,487.45	1,398.50	-	88.95
Fifth Grade Field Trips	-	4,172.89	3,933.92	-	238.97
Judy Barr Scholarship	2,013.90	70.00	-	-	2,083.90
Scholarships Ses	7.65	-	-	-	7.65
Red Ribbon Week	300.00	100.00	148.15	-	251.85
Savings Account	1,336.72	-	-	-	1,336.72
School T-Shirts	-	2,769.00	2,427.23	-	341.77
Total	\$ 11,553.58	\$ 37,207.74	\$ 25,042.76	\$ -	\$ 23,718.56 *

* Represented by cash on deposit with:

National Bank, Blacksburg, Virginia

--Checking \$ 21,627.01

Restricted Cash

National Bank, Blacksburg, Virginia

--Checking

Judy Barr Scholarship 2,083.90

Scholarships 7.65

Total \$ 23,718.56

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN MIDDLE SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 1,473.04	\$ -	\$ 69.85	\$ -	\$ 1,403.19
General Fund	9,074.53	1,879.01	11,313.76	6,823.04	6,462.82
Interest On Checking	52.05	13.57	-	-	65.62
School Based Interventions	1,225.72	-	-	(1,225.72)	-
Olweus	-	411.31	304.83	1,225.72	1,332.20
Shelor Growing The Future	85.54	1,250.00	-	(1,335.54)	-
Social Fund	413.67	-	447.74	300.00	265.93
Vending Pe	-	21.38	16.50	(4.88)	-
Pepsi	-	604.38	-	(604.38)	-
Donations	126.57	600.00	600.00	-	126.57
Sixth Grade	831.34	-	19.90	-	811.44
Seventh Grade	2.72	-	-	-	2.72
Eighth Grade	86.38	500.00	54.97	(16.55)	514.86
Band	605.96	7,202.20	6,193.62	-	1,614.54
Choir	7,819.34	10,977.10	12,889.38	25.00	5,932.06
Choir Donations	-	25.00	-	(25.00)	-
Special Education	529.80	386.50	675.23	(229.95)	11.12
Special Educ Advisory Committe	-	-	-	347.59	347.59
Agriculture	1,047.10	4,056.00	3,567.28	176.00	1,711.82
Information Technology	35.50	51.86	33.33	-	54.03
Family And Consumer Science	35.88	546.21	530.68	-	51.41
Library	1,623.07	3,434.53	3,104.12	20.31	1,973.79
Art	577.98	1,459.00	1,355.89	-	681.09
Physical Education	2,817.49	699.00	578.77	4.88	2,942.60
Pep Club	-	49.98	66.53	16.55	-
Cricut Club	-	141.00	117.20	-	23.80
FCCLA	185.75	-	-	-	185.75
FFA	2,842.79	5,655.57	5,264.35	(1,440.50)	1,793.51
Drama	648.22	-	-	-	648.22
SGA	1,078.26	1,915.75	2,192.15	-	801.86
Great American Opportunities	-	12,276.18	7,300.68	(4,975.50)	-
School Pictures	-	2,703.20	-	(2,703.20)	-
Yearbooks	8,624.29	6,084.00	5,902.51	-	8,805.78
Box Tops	86.90	432.40	14.15	(505.15)	-
Sixth Grade Field Trips	-	6,752.44	6,581.50	-	170.94
Seventh Grade Field Trips	60.05	-	93.86	33.81	-
Eighth Grade Field Trips	447.06	1,400.00	904.66	-	942.40
DC Field Trip	1,206.90	15,473.00	16,083.78	-	596.12
Special Education Field Trips	-	210.00	419.64	209.64	-
Basketball Boys	598.65	1,162.00	3,126.19	1,365.54	-
Basketball Girls	545.89	4,151.58	5,659.48	962.01	-
Cheerleading	2,352.25	1,207.25	864.34	-	2,695.16
Outdoor Track	-	-	291.78	291.78	-
Volleyball	459.73	3,346.00	3,375.57	310.68	740.84
Volleyball Donations	-	919.00	608.32	(310.68)	-
Wrestling	330.33	1,359.00	1,254.86	-	434.47
Awards	925.00	-	-	-	925.00
TSC Grants For Growing	-	-	1,264.50	1,264.50	-
Agenda Advertising	604.64	-	-	-	604.64
School Store	1,165.70	4.00	-	-	1,169.70

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Calculators	\$ -	\$ 1,568.00	\$ 1,500.00	\$ -	\$ 68.00
Red Ribbon Week	-	100.00	100.00	-	-
Total	\$ <u>50,626.09</u>	\$ <u>101,027.40</u>	\$ <u>104,741.90</u>	\$ <u>-</u>	\$ <u>46,911.59</u> *

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

\$ 46,911.59

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 1,471.68	\$ -	\$ -	\$ -	\$ 1,471.68
General Fund	2,555.39	-	1,156.87	(539.49)	859.03
Guidance Fund	204.00	100.00	109.93	-	194.07
Interest On Checking	14.05	14.60	-	-	28.65
School Based Interventions	-	-	2,012.97	2,012.97	-
Shelor Growing The Future	-	1,550.00	-	(1,550.00)	-
Coffee Fund	5.88	190.00	327.15	131.27	-
Coke	306.48	172.18	-	(131.27)	347.39
Student Assistance	2,302.90	955.00	418.10	-	2,839.80
Donations	1,062.03	531.59	-	(1,000.00)	593.62
Middle School Classroom Accts	-	-	41.09	41.09	-
Sixth Grade	675.51	-	418.88	-	256.63
Seventh Grade	302.25	-	-	(256.11)	46.14
Eighth Grade	300.46	-	19.86	-	280.60
Band	1,249.93	1,427.40	1,625.56	-	1,051.77
Choir	3,023.03	30,942.83	31,402.19	-	2,563.67
Choir All District	-	1,200.00	783.03	-	416.97
Special Education	111.83	-	19.20	-	92.63
Agriculture	179.24	265.00	149.56	-	294.68
Information Technology	1,946.78	-	920.10	-	1,026.68
Family And Consumer Science	1,022.73	-	-	-	1,022.73
Library	1,629.85	412.00	404.58	-	1,637.27
Art	261.92	-	268.92	7.00	-
Physical Education	1,502.20	478.00	274.93	-	1,705.27
FFA	516.37	10,211.45	8,355.81	-	2,372.01
Art Leauge	15.00	-	-	(7.00)	8.00
School Pictures	5,480.67	3,725.75	-	(2,996.35)	6,210.07
Yearbooks	5.00	2,345.00	3,505.10	2,205.10	1,050.00
Library Fund Raiser	-	2,226.52	2,226.52	-	-
Sixth Grade Field Trips	-	6,863.00	5,335.00	(750.00)	778.00
Seventh Grade Field Trips	-	2,299.29	2,555.40	256.11	-
DC Field Trip	5,236.08	43,370.65	49,169.23	2,491.25	1,928.75
Athletic Misc	-	291.27	370.00	78.73	-
Basketball Boys	509.24	1,321.00	1,032.22	-	798.02
Basketball Girls	805.09	1,321.00	1,691.41	-	434.68
Cheerleading	1,833.42	-	-	(197.65)	1,635.77
Football	38.23	-	-	-	38.23
Outdoor Track	-	-	107.43	107.43	-
Volleyball	5,309.64	4,112.65	4,008.51	-	5,413.78
Wrestling	-	-	90.22	90.22	-
Science Grant	733.73	-	561.92	-	171.81
School Store	561.22	5.00	-	-	566.22

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Petty Cash	\$ 50.00	\$ 43.30	\$ 50.00	\$ 6.70	\$ 50.00
Sunshine Fund	<u>799.10</u>	<u>325.00</u>	<u>209.99</u>	<u>-</u>	<u>914.11</u>
Total	<u>\$ 42,020.93</u>	<u>\$ 116,699.48</u>	<u>\$ 119,621.68</u>	<u>\$ -</u>	<u>\$ 39,098.73</u> *

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

\$ 39,098.73

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Clinical Faculty Fund	\$ 334.72	\$ -	\$ -	\$ -	\$ 334.72
General Fund	1,377.37	10,492.16	16,777.68	4,908.15	-
Pchs Graduation	-	16,739.36	16,695.94	(43.42)	-
Building And Grounds	-	-	734.83	734.83	-
Fine Arts M Shrewsbury	-	1,275.00	-	-	1,275.00
Inl Campaign	2,561.74	4,350.00	7,400.00	1,500.00	1,011.74
Instructional Supplies	1,178.32	350.00	-	-	1,528.32
Interest On Checking	1,401.04	118.66	3.00	-	1,516.70
Office Supplies	-	-	416.24	416.24	-
Security	-	-	145.00	145.00	-
Shelor Growing The Future	8,548.34	4,500.00	-	(2,000.00)	11,048.34
Student Fees	-	5,628.00	9,275.00	3,647.00	-
Student Parking	16,913.51	5,611.00	2,157.09	(1,124.84)	19,242.58
Transcripts	657.65	137.00	-	-	794.65
Coke	160.60	-	-	-	160.60
Lance	55.14	-	-	-	55.14
Pepsi	5,811.39	1,234.60	-	(4,263.25)	2,782.74
Student Assistance	456.37	-	72.82	-	383.55
Guidance/Christmas Angel	9.67	100.00	93.64	-	16.03
Endeavor	-	602.60	-	-	602.60
Akers Memorial Scholarship	14,987.19	36.01	-	(1,000.00)	14,023.20
Lee Cook Scholarship	7,312.90	20.64	500.00	-	6,833.54
Duane Dishon Scholarship	1,478.09	6.22	2.04	-	1,482.27
Science Technology	510.42	755.00	324.14	-	941.28
Drivers Education	56,095.61	20,600.00	19,334.64	(300.00)	57,060.97
Summer School	17,403.42	-	17,403.42	-	-
Band	213.57	-	204.99	-	8.58
Band Boosters	2,773.15	9,212.58	5,381.25	394.50	6,998.98
Choir	162.79	40.75	74.70	-	128.84
Choir Boosters	2,291.05	8,772.00	10,486.86	794.50	1,370.69
Theatre Arts	19,386.43	28,557.05	29,951.19	(200.00)	17,792.29
Theatre Arts Boosters	35,087.42	74,631.00	82,509.65	(1,183.50)	26,025.27
Theatre Arts Region	-	1,134.00	1,412.50	278.50	-
Math Department	-	-	235.85	300.00	64.15
Auto Body	1,249.82	6,430.00	7,489.10	-	190.72
Auto Technology	4,762.42	4,362.50	4,933.45	20.00	4,211.47
Carpentry	4,608.90	960.00	1,414.42	12.00	4,166.48
Business Education	75.00	-	-	-	75.00
Criminal Justice	211.14	-	34.99	-	176.15
Child Care	26,188.94	47,969.00	58,374.68	(925.38)	14,857.88
Cosmetology	2,146.47	9,152.01	9,983.81	-	1,314.67
Stem	1,981.47	-	160.26	-	1,821.21
Electricity	126.66	-	15.79	-	110.87
Horticulture	6,498.38	4,875.70	7,254.27	-	4,119.81
Occupational Foods	3,057.48	23,125.00	23,317.58	(812.58)	2,052.32
CTE Center	2,612.56	5,146.05	4,583.56	(255.00)	2,920.05
Family And Consumer Science	78.00	562.50	479.23	-	161.27
Small Animal Care	1,113.59	483.00	535.72	-	1,060.87
Welding/Small Engines	620.15	920.40	709.25	-	831.30
Library	2,853.06	1,209.82	-	-	4,062.88
Art	5,946.07	1,225.00	1,128.68	382.50	6,424.89
Physical Education	1,182.80	-	801.29	-	381.51
SCA	3,737.40	3,717.75	1,712.84	-	5,742.31
FCCLA	990.92	4,330.01	6,812.89	1,617.96	126.00
FFA	1,709.77	39,834.43	39,532.28	(50.00)	1,961.92

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
African American History	\$ 439.43	\$ 100.00	\$ -	\$ -	\$ 539.43
After Prom Celebration	4,619.98	5,965.00	6,370.80	-	4,214.18
Art Leauge	652.46	180.00	-	-	832.46
Cave	2,407.60	265.00	779.75	-	1,892.85
CUGA (Environmental)	48.79	-	-	-	48.79
DECA	283.50	4,698.36	4,947.36	-	34.50
EFE (Work Program)	34.00	2,440.00	2,570.00	96.00	-
Freshman Class	1,012.62	-	-	-	1,012.62
Sophomore Class	1,185.41	-	-	-	1,185.41
Junior Class	6,496.72	12,707.70	9,251.70	-	9,952.72
Senior Class	383.62	2,297.00	2,700.87	20.25	-
FBLA	571.34	-	-	-	571.34
FCA	-	6,780.62	1,369.79	-	5,410.83
Forensics	120.00	-	-	-	120.00
Graduating Class Gift Project	650.48	-	-	-	650.48
HOSA	513.64	3,833.51	3,899.90	(50.00)	397.25
Interact	639.77	-	-	-	639.77
Literary Magazine	375.00	-	-	-	375.00
MACC	-	-	1,124.84	1,124.84	-
National Honor Society	5,147.66	5,354.00	2,884.62	-	7,617.04
New River Federation (Ffa)	595.57	-	-	-	595.57
Newspaper	239.72	-	-	-	239.72
PVTP Program	329.87	860.13	899.44	-	290.56
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	45.57	2,500.00	1,473.00	-	1,072.57
Tars (Teenage Republicans)	253.39	-	-	-	253.39
Transition Services	656.20	300.00	-	-	956.20
VTFT (Va Teachers For Tomorrow)	-	417.00	587.79	170.79	-
Video	1,018.63	2,690.00	1,577.99	150.00	2,280.64
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	-	305.41	270.41	-	35.00
Bowling Club	-	80.00	32.00	-	48.00
40th Celebration	1,243.09	-	-	-	1,243.09
Emergency Buckets	2,308.00	-	2,076.49	-	231.51
Faculty/Senior Bball Game	-	195.00	-	(195.00)	-
Yearbooks	2,605.29	16,576.96	15,291.05	55.00	3,946.20
Fine Arts Fundraiser	320.00	-	-	-	320.00
Athletic Misc	64,139.01	33,531.78	8,030.65	(15,542.01)	74,098.13
Spring Sports Prac Facility	247.39	-	-	-	247.39
Throwback Night	391.38	-	-	-	391.38
First Aid Supplies	-	-	3,126.88	3,126.88	-
Baseball	-	2,701.50	6,224.64	3,523.14	-
Baseball Boosters	853.74	6,277.72	7,618.81	487.35	-
Baseball Budget	-	-	1,909.50	1,909.50	-
Baseball Conf/Region/State	-	-	179.29	179.29	-
Basketball Boys	-	12,616.00	8,203.23	(4,412.77)	-
Basketball Boys Boosters	36.71	5,180.97	4,541.46	-	676.22
Basketball Boys Budget	-	300.00	2,100.00	1,800.00	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Bball Boys Conf/Region/State	\$ -	\$ 4,026.20	\$ 5,599.00	\$ 1,572.80	\$ -
Basketball Girls	-	7,065.00	8,361.24	1,296.24	-
Basketball Girls Boosters	3,215.49	6,039.68	7,855.58	-	1,399.59
Basketball Girls Budget	-	-	1,308.51	1,308.51	-
Basketball Girls Cougar Events	143.38	-	-	-	143.38
Cheerleading Boosters	-	11,768.66	16,696.17	9,046.85	4,119.34
Cheerleading Program Sales	543.55	2,059.46	-	(2,603.01)	-
Cheerleading Conf/Reg/State	-	32.37	1,423.53	1,391.16	-
Cheerleading Competition	3,060.90	16,880.41	13,733.08	1,050.00	7,258.23
PCMS Cheerleading Booster	50.94	-	-	-	50.94
Cross Country	-	-	2,760.12	2,760.12	-
Cross Country Boosters	1,862.55	4,721.00	3,105.63	-	3,477.92
Cross Country Budget	-	-	200.00	200.00	-
Cross Country Conf/Reg/State	-	2,527.55	2,952.35	424.80	-
Football	-	87,474.87	24,851.90	(62,622.97)	-
Football Boosters	3,434.33	17,218.76	20,186.87	-	466.22
Football Budget	-	-	21,864.53	21,864.53	-
Football Jamboree	-	6,031.00	5,146.23	-	884.77
PCMS Football	-	7,740.00	3,969.56	(3,770.44)	-
PCMS Football Boosters	410.00	250.00	-	-	660.00
PCMS Football Budget	-	-	187.80	187.80	-
Golf	-	-	351.60	351.60	-
Golf Budget	91.00	-	1,118.50	1,027.50	-
Indoor Track	-	-	4,802.91	4,802.91	-
Indoor Track Budget	-	-	400.00	400.00	-
Outdoor Track	-	-	2,808.78	2,808.78	-
Outdoor Track Boosters	83.63	-	83.63	-	-
Outdoor Track Budget	-	-	956.55	956.55	-
Outdoor Track Conf/Reg/State	-	-	2,427.76	2,427.76	-
Soccer Boys	-	3,910.00	4,024.34	114.34	-
Soccer Boys Boosters	-	4,980.80	4,826.10	-	154.70
Soccer Boys Budget	-	-	600.00	600.00	-
Soccer Boys Conf/Reg/State	-	-	152.92	152.92	-
Soccer Girls	-	2,475.00	3,791.98	1,316.98	-
Soccer Girls Booster	443.47	-	-	-	443.47
Soccer Girls Conf/Reg/State	-	-	85.64	85.64	-
Softball	-	3,443.50	7,276.28	3,832.78	-
Softball Boosters	154.78	1,500.00	98.45	-	1,556.33
Softball Budget	-	-	1,352.95	1,352.95	-
Softball Conf/Reg/State	-	-	350.00	350.00	-
Swimming	-	-	210.54	210.54	-
Swimming Boosters	6,469.04	10,946.00	11,587.47	-	5,827.57
Tennis Boys	-	-	316.80	316.80	-
Tennis Boys Budget	-	-	317.99	317.99	-
Tennis Boys Conf/Reg/State	-	-	86.80	86.80	-
Tennis Girls	-	-	266.00	266.00	-
Tennis Girls Booster	984.33	150.00	-	-	1,134.33
Tennis Girls Budget	-	-	228.00	228.00	-
Tennis Girls Conf/Reg/State	-	-	203.56	203.56	-
Volleyball	-	4,320.00	5,458.79	1,138.79	-
Volleyball Booster	-	221.47	-	-	221.47
Wrestling	-	455.00	2,503.60	2,048.60	-
Wrestling Booster	284.00	1,124.00	807.00	-	601.00
Wrestling Conf/Reg/State	-	-	918.23	918.23	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2018 (Continued)

Funds	Cash Balance July 1, 2017	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2018
Field Maintenance Baseball	\$ -	\$ -	\$ 2,616.44	\$ 2,616.44	\$ -
Field Maintenance Softball	-	-	2,365.20	2,365.20	-
Field Maintenance Football	-	-	6,811.66	6,811.66	-
Field Maintenance PCMS FB	-	-	3,164.50	3,164.50	-
Field Maintenance Soccer	-	-	1,908.75	1,908.75	-
Concessions	6,663.24	32,075.75	28,642.66	(6,831.59)	3,264.74
Cheer Boosters 2015-2016	6,200.64	243.20	-	(6,443.84)	-
Isaep Funds	797.00	-	-	-	797.00
Bunts Scholarship	23,514.93	3,432.00	2,000.00	-	24,946.93
Patti Wright Schilling Class64	3,000.00	3,000.00	3,000.00	-	3,000.00
Lee Cook Scholarship	500.00	500.00	1,000.00	-	-
Duane Dishon Scholarship	500.00	-	500.00	-	-
G. Wood Medical Scholarship	2,000.00	-	2,000.00	-	-
Martha And Bobby Jackson Schl	250.00	1,000.00	500.00	-	750.00
Lelia Irvine Memorial Schol	2,250.00	-	-	-	2,250.00
Richard Lineberry Schol	950.00	500.00	500.00	50.00	1,000.00
Critzer PTO Scholarship	250.00	500.00	250.00	-	500.00
MVC Scholarship	1,000.00	-	1,000.00	500.00	500.00
Stevens Scholarship	610.00	125.00	500.00	-	235.00
Building Trade Scholarship	1,395.00	-	-	-	1,395.00
Camp Cougar Scholarship	2,340.00	3,000.00	-	(1,036.00)	4,304.00
Cameron Fitzwater Scholarship	25,400.40	854.13	4,000.00	-	22,254.53
HOSA/VBS Scholarship	600.00	-	250.00	50.00	400.00
Instructional Grant	1,281.48	-	-	-	1,281.48
Deborah Linkous Memorial	500.00	500.00	500.00	-	500.00
PTO Scholarship	-	-	500.00	500.00	-
Jim Chapman Scholarship	-	-	500.00	1,000.00	500.00
Akers Scholarship	-	-	1,000.00	1,000.00	-
Social Studies Scholarship	-	250.00	-	-	250.00
Sca Scholarship	-	256.96	-	-	256.96
PC Lead Thru Service Scholar	-	42.00	-	-	42.00
Shelor Toyota Scholarship	-	1,000.00	1,000.00	-	-
Special Olympics	1,881.10	1,425.00	634.66	-	2,671.44
Books Sold	768.49	-	-	-	768.49
Advanced Placement	1,869.75	4,989.00	6,319.60	(500.00)	39.15
Dual Enrollment	6,566.18	-	-	-	6,566.18
PSAT	872.15	2,128.00	2,368.00	(550.00)	82.15
Camp Cougar	-	36,476.70	3,397.52	1,536.00	34,615.18
Cyber Camp	3,421.94	330.00	2,183.35	-	1,568.59
Robotics	-	1,000.00	-	-	1,000.00
PTO	2,588.54	40.00	582.50	-	2,046.04
ODU Research Foundation	800.00	-	-	-	800.00
Commitment To Graduate	3,500.00	-	3,000.00	-	500.00
Walmart/Social Studies	218.16	-	-	-	218.16
Total	\$ 496,341.66	\$ 779,388.93	\$ 772,518.93	\$ -	\$ 503,211.66

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2018 (Continued)

* Represented by cash on deposit with:

National Bank, Blacksburg, Virginia

--Checking

\$ 417,788.23

Restricted Cash:

National Bank, Blacksburg, Virginia

--Checking

Bunts Scholarship 24,946.93

Patti Wright Schilling Scholarship - Class '64 3,000.00

Martha & Bobby Jackson Scholarship 750.00

Lelia Irvine Memorial Scholarship 2,250.00

Richard Lineberry Scholarship 1,000.00

Critzer PTO Scholarship 500.00

MVC Scholarship 500.00

Stevens Scholarship 235.00

Building Trades/Scholarship 1,395.00

Camp Cougar Scholarship 4,304.00

Cameron Fitzwater Memorial Scholarship 22,254.53

HOSA/VBS Scholarship 400.00

Deborah Linkous Scholarship 500.00

Jim Chapman Scholarship 500.00

Social Studies Scholarship 250.00

SCA Scholarship 256.96

PC Lead Thru Service Scholarship 42.00

--Certificate of Deposit: Akers Scholarship 14,023.20

--Certificate of Deposit: Cook Scholarship 6,833.54

--Certificate of Deposit: Dishon Scholarship 1,482.27

Total \$ 503,211.66

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances
Year Ended June 30, 2018

Cash Balance, July 1, 2017	\$ 269,978.70
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Receipts:

Awards Banquet	\$ 4,632.00
Interest Income	1,047.59
Investment Income-Educational Foundation	9,150.75
Miscellaneous	275.26
Scholarships	10,000.00
Summer Camp	13,045.00
Vending	80.58
Total receipts	\$ 38,231.18
 Total receipts and cash balance	 \$ 308,209.88

Disbursements:

Awards Banquet	\$ 4,632.00
Licenses and Permits	25.00
Recruiting Funds	1,500.00
Scholarship Funds/Tuition Payments	10,306.00
Science Fair/State Science Fair	40.00
Staff Development	1,659.50
Student Activity/Alaska Trip	3,900.00
Summer Camp	9,147.84
V.J.A.S.	530.00
Total disbursements	\$ 31,740.34

Cash Balance, June 30, 2018	\$ 276,469.54
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Represented by cash on deposit:

National Bank Money Market	\$ 146,668.55
National Bank Money Market	41,663.31
Carter Bank & Trust Retirement Fund CD	28,817.33

Restricted cash:

National Bank Education Foundation Money Market	1,402.94
Edward Jones Investment	57,917.41
Total Funds	\$ 276,469.54

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: July 20, 2018

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, 2018. 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

General

- Funds generated from donations, student activities, or fundraisers should be used to benefit the students. Funds in the amount of \$813.73 were transferred from the Instructional Supplies account to the Principal Fund which included purchases that appeared to be unrelated to student activities.

Disbursements

- Checks should not be issued to cash, made payable to the school itself, or made payable to the bank. Check number 7771 in the amount of \$50.00 was written to National Bank.

DUBLIN ELEMENTARY SCHOOL

- No comments

PULASKI ELEMENTARY SCHOOL

General

- Gift cards should be treated as cash. Gift cards should be signed for by the recipient to prove receipt.

Fundraising Activities

- Non-related picture and yearbook transactions are being posted to the Box Tops 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.

RIVERLAWN ELEMENTARY SCHOOL

- No comments

SNOWVILLE ELEMENTARY SCHOOL

Receipts

- Receipts should be posted to the appropriate fund for which the money was received. Receipt number 176 for Angela Arnold intended for 4th grade field trip was posted to the general fund.

Disbursements

- Disbursements should be posted to the appropriate fund for which the money is being used. In the event money from one account is needed to cover the expenses of another account, a transfer should be used to move the funds to the appropriate account. We noted several errors including the following:
 - Portions of check numbers 5524 and 5525 payable to Sunshine tours were posted to the general fund to cover fourth and fifth grade field trip expenses.
 - Portions of check number 5568 payable to Pulaski County School Board was posted to the school picture account and the yearbook account for reimbursement for SOL tutoring.
 - Check number 5535 payable to American Civil War Museum was posted to the general fund to cover field trip expenses.

DUBLIN MIDDLE SCHOOL

- No comments

PULASKI MIDDLE SCHOOL

Athletic and Other Special Events

- When a change fund is necessary, the check for establishing the change fund should be issued to the individual responsible for the money and an appropriate audit trail should be maintained to ensure subsequent deposit of the same when the change fund is no longer needed. We were unable to confirm subsequent deposit of the change fund established with check number 18801 in the amount of \$370.00.

Fundraising Activities

- Items sold to generate a profit should be accounted for in their own fund or posted to the applicable club/fund with sufficient description detail in order to properly calculate gross profit. Several fundraisers were comingled with receipts for the DC field trip. Please provide enough detail that would allow profit calculation.
- 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 COUNTY HIGH SCHOOL

General

- Gift cards should be treated as cash. Gift cards should be signed for by the recipient to prove receipt.

Cash

- During our audit, we noted the School is writing checks to itself to transfer funds. The School should use an activity transfer to transfer funds rather than writing a check.

PULASKI COUNTY HIGH SCHOOL (CONTINUED)

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 following errors:
 - Receipts collected by L. Phillips dated 09/11/2017-09/18/2017 were remitted to the bookkeeper on 09/19/2017.
 - Receipts collected by D. Stoots dated 09/12/2017 were remitted to the bookkeeper on 09/21/2017.
 - Receipts collected by F. Goad dated 04/19/2018 were remitted to the bookkeeper on 04/23/2018.
- Receipts and/or supporting documentation must exist for all collections. We were unable to locate supporting documentation for receipt number 1136. We did note there was a blanket receipt to "public" but not to individuals.

Fundraising Activities

- For the fruit sales the School earned a profit margin 18.70% based on our analysis; however, the fundraising approval form estimated profit would be 50%. Whenever profit falls short of estimates on the approval form, someone should investigate why profit was lower than anticipated and document same.

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL

- No comments