
PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

CASH BASIS FINANCIAL STATEMENT

YEAR ENDED JUNE 30, 2022

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Auditors' Report

To the Pulaski County School Board
County of Pulaski, Virginia

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying statement of cash receipts and disbursements of Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2022, and the related notes to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2022, in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Pulaski County School Board, Virginia School Activity Funds and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 this matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1, and for 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 fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Pulaski County School Board, Virginia School Activity Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Pulaski County School Board, Virginia School Activity Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2022, on our consideration of 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 Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting and compliance.

Robinson, Jarmon, Cox, Associates
Blacksburg, Virginia
July 26, 2022



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

**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 Pulaski County School Board, Virginia School Activity Funds for the year ended June 30, 2022, and the related notes to the financial statement and have issued our report thereon dated July 26, 2022, which included a paragraph emphasizing that the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Pulaski County School Board, Virginia School Activity Funds' internal control over financial reporting (internal control) as a basis for designing 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 Pulaski County School Board, Virginia School Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of 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 were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Government Auditing Standards requires the auditor to perform limited procedures on Pulaski County School Board, Virginia School Activity Funds' response to the finding identified in our audit and described in the accompanying schedule of findings and responses. Pulaski County School Board, Virginia School Activity Funds' response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Jarmon, Cox, Associates

Blacksburg, Virginia
July 26, 2022

- 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, 2022

<u>Name of School</u>	<u>Cash Balance July 1, 2021</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Balance June 30, 2022</u>
Critzer Elementary	\$ 53,578.38	\$ 32,449.08	\$ 29,358.00	\$ 56,669.46
Dublin Elementary	87,774.40	41,876.48	18,349.12	111,301.76
Pulaski Elementary	59,863.30	31,043.50	27,163.15	63,743.65
Riverlawn Elementary	80,638.72	39,118.48	21,297.25	98,459.95
Snowville Elementary	38,531.84	80,093.56	13,991.09	104,634.31
Pulaski County Middle School	191,011.47	190,198.56	174,211.90	206,998.13
Pulaski County High	711,985.11	669,072.40	682,708.78	698,348.73
Southwest Virginia Governor's School	<u>321,765.25</u>	<u>14,856.96</u>	<u>26,318.06</u>	<u>310,304.15</u>
Total All Schools	\$ <u>1,545,148.47</u>	\$ <u>1,098,709.02</u>	\$ <u>993,397.35</u>	\$ <u>1,650,460.14</u>

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

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Notes to Financial Statement
As of June 30, 2022

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.

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Notes to Financial Statement
As of June 30, 2022 (Continued)

NOTE 2 - DEPOSITS: (continued)

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

School	Restrictions	Amount	Total
Snowville Elementary	Judy Barr Scholarship	\$ 1,183.90	
	Scholarships	7.65	\$ 1,191.55
Pulaski County High School	Shawn Callis Memorial Scholarship	\$ 500.00	
	Bunts Scholarship	14,446.93	
	Patti Wright Schilling Scholarship - Class '64	6,500.00	
	Duane Dishon Scholarship	11.22	
	Martha & Bobby Jackson Scholarship	500.00	
	Alpha Delta Kappa Scholarship	1,000.00	
	Richard Lineberry Scholarship	1,000.00	
	Critzler PTO Scholarship	250.00	
	Stevens Scholarship	1,685.00	
	Building Trades/Scholarship	1,395.00	
	Camp Cougar Scholarship	5,581.50	
	Cameron Fitzwater Memorial Scholarship	11,463.53	
	HOSA/VBS Scholarship	200.00	
	Deborah Linkous Scholarship	1,000.00	
	PTO Scholarship	4,950.75	
	Tommy Ratliff Memorial Scholarship	1,000.00	
	Social Studies Scholarship	250.00	
	SCA Scholarship	275.01	
	PC Lead Thru Service Scholarship	7,091.00	
	DES PTO Scholarship	250.00	
	RES PTO Scholarship	300.00	
	PES PTO Scholarship	250.00	
	Vickie L Houk Mem Scholarship	500.00	
	Akers Scholarship	10,385.69	
	Cook Scholarship	3,063.24	73,848.87
Southwest Virginia Governor's School	Education Foundation Money Market	\$ 1,992.67	
	Education Foundation Investment Account	97,437.72	99,430.39
Total restricted cash			<u>\$ 174,470.81</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses
Year Ended June 30, 2022

2022-001

Criteria:

The Schools are responsible for establishing and maintaining adequate internal control over their accounts. A key component of internal control is that no one individual should have access to accounting records and the underlying assets.

Condition:

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

Response:

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



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

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, 2022, and our report thereon dated July 26, 2022, which expressed an unmodified opinion on that financial statement, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the financial statement. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
July 26, 2022

- 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, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Clinical Faculty Fund	\$ 791.23	\$ -	\$ -	\$ -	\$ 791.23
General Fund	20,547.35	2,899.92	5,544.90	23.61	17,925.98
United Way	-	63.00	63.00	-	-
Discretionary Fund	-	50.00	-	(50.00)	-
SCO Rounding	-	243.16	-	-	243.16
SCO Processing Fee	-	84.51	-	-	84.51
Guidance Fund	366.96	-	160.19	-	206.77
Pulaski Comm. Partners Coalition	0.46	-	-	(0.46)	-
Childrens Needs Fund	302.24	160.00	-	(462.24)	-
Christmas for Kids	1,155.36	-	-	(1,155.36)	-
Austin Wingo Memorial Fund	-	17,266.70	17,316.70	50.00	-
Instructional Supplies	11,721.25	441.00	110.50	1,537.94	13,589.69
School Improvements	8,808.88	-	-	-	8,808.88
Social Fund	284.88	420.00	676.30	-	28.58
Vending	-	62.91	-	(62.91)	-
Student Needs	191.30	-	-	1,617.60	1,808.90
Kindergarten	250.00	-	201.28	-	48.72
Flood Reimbursement	31.00	6,065.86	-	(31.00)	6,065.86
Third Grade	300.00	-	-	-	300.00
Fourth Grade Field Trips	500.00	-	-	(338.50)	161.50
Fifth Grade	650.09	-	180.00	-	470.09
Library	3,907.73	111.08	285.81	84.00	3,817.00
Library Donations	-	84.00	-	(84.00)	-
American Girl Club	75.00	-	-	-	75.00
Garden Club	1,190.11	-	-	-	1,190.11
Chess Club	416.25	-	-	-	416.25
Fall Pictures	-	1,070.07	-	(1,070.07)	-
Spring Pictures	-	455.87	-	(455.87)	-
Yearbooks	-	12.00	-	(12.00)	-
Pre-K Field Trips	30.45	724.00	719.00	-	35.45
Kindergarten Field Trips	139.93	258.00	330.00	-	67.93
First Grade Field Trips	297.18	-	360.00	62.82	-
Second Grade Field Trips	182.00	796.00	874.00	-	104.00
Third Grade Field Trips	407.50	728.00	883.00	-	252.50
Fourth Grade Field Trips	9.50	-	348.00	338.50	-
Fifth Grade Field Trips	1,021.73	265.00	1,109.38	-	177.35
Critzer Elem Sch Grants	-	188.00	195.94	7.94	-
Totals	\$ 53,578.38	\$ 32,449.08	\$ 29,358.00	\$ -	\$ 56,669.46 *

* Represented by:

--Checking

\$ 56,669.46

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
DES Remembrance Fund	\$ 96.49	\$ 516.84	\$ 254.84	\$ -	\$ 358.49
Staff Appreciation Fund	1,008.62	1,752.28	1,156.22	-	1,604.68
Memorial Garden	592.71	197.38	78.58	-	711.51
General Fund	6,025.98	10,758.12	9,852.73	-	6,931.37
United Way	-	125.00	124.00	-	1.00
SCO Rounding	-	81.23	-	-	81.23
SCO Processing Fee	-	7.48	-	-	7.48
Instructional Supplies	13,422.43	1,619.71	180.58	-	14,861.56
Interest on Checking	98.07	-	-	-	98.07
Shelor Growing the Future	5,176.83	2,129.68	-	(1,300.00)	6,006.51
New River Vending	592.96	83.63	-	-	676.59
Shamrock Cares Program	3,381.73	5,199.74	920.07	300.00	7,961.40
Pre-K	572.36	-	-	-	572.36
Rash	-	500.00	-	-	500.00
Kindergarten	693.29	1,126.18	679.97	-	1,139.50
Sara Hash	500.00	-	245.81	500.00	754.19
First Grade	918.84	-	-	-	918.84
Dishon	-	284.00	215.70	-	68.30
Second Grade	569.61	222.64	-	-	792.25
Third Grade	963.21	549.00	67.19	-	1,445.02
Phillips	373.84	126.16	-	-	500.00
Fourth Grade	710.38	-	124.82	-	585.56
Fifth Grade	299.92	-	-	-	299.92
Title I	441.30	595.94	304.49	500.00	1,232.75
Special Education	790.63	-	-	-	790.63
Library	977.23	214.20	48.00	-	1,143.43
Art	51.09	-	-	-	51.09
Physical Education	190.75	6,106.00	-	-	6,296.75
Elementary Club Accounts	1,782.13	-	-	-	1,782.13
SCA	3,744.40	220.42	60.87	-	3,903.95
Pumpkin Contest	661.46	-	-	-	661.46
School Pictures	22,505.67	1,830.81	-	-	24,336.48
Yearbooks	7,019.21	2,586.12	1,206.88	-	8,398.45
Box Tops	2,152.35	97.10	-	-	2,249.45
Pre-K Field Trips	211.00	756.00	522.00	-	445.00
Kindergarten Field Trips	633.03	1,306.00	1,124.00	-	815.03
First Grade Field Trips	1,893.86	794.00	515.00	-	2,172.86
Second Grade Field Trips	62.40	-	-	-	62.40
Third Grade Field Trips	0.06	-	-	-	0.06
Fourth Grade Field Trips	5,248.76	669.00	462.00	-	5,455.76
Fifth Grade Field Trips	0.24	-	-	-	0.24
Physical Education Field Trips	848.24	-	-	-	848.24
Music Field Trips	0.74	-	-	-	0.74
Edwards, Brittany	22.17	398.94	-	-	421.11
Hash, Sara	22.17	398.94	-	-	421.11
Viars, Lorrie	\$ 65.06	\$ 398.94	\$ -	\$ -	\$ 464.00
Simmers, Rachel	-	100.00	99.95	-	0.05
Tallant, Linda	-	125.00	105.42	-	19.58
Va Tech Grant	2,453.18	-	-	-	2,453.18
Totals	\$ 87,774.40	\$ 41,876.48	\$ 18,349.12	\$ -	\$ 111,301.76 *

* Represented by:

--Checking

\$ 111,301.76

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Clinical Faculty Fund	\$ 472.29	\$ -	\$ 199.55	\$ -	\$ 272.74
General Fund	6,341.04	1,839.40	6,545.37	-	1,635.07
SCO Rounding	-	364.81	12.78	-	352.03
SCO Processing Fee	-	215.19	5.22	-	209.97
Instructional Supplies	887.64	-	-	-	887.64
Instructional Supp - Teachers	827.19	-	-	-	827.19
Before/After School Tutoring	-	465.00	465.00	-	-
Instructional Supplies-SBO2021	2,164.10	-	483.69	-	1,680.41
Interest on Checking	14.41	-	-	-	14.41
Pes School Store	1,007.76	-	-	-	1,007.76
Communities In Schools	184.10	-	-	-	184.10
Office Supplies	243.89	-	-	-	243.89
Donations for Brockmeyer Bench	233.80	-	-	-	233.80
School Improvements	145.06	-	-	-	145.06
Shelor Growing the Future	9,116.00	2,600.00	-	-	11,716.00
New River Vending	94.84	123.12	-	-	217.96
Cafeteria Fund	307.88	-	-	-	307.88
Needy Children Fund	270.74	-	-	-	270.74
PES Cheer Account	505.91	-	80.00	-	425.91
PES Crisis Management	321.72	-	-	-	321.72
PES Connections Mentor	500.00	-	-	-	500.00
Music	212.06	-	-	-	212.06
Library	641.39	133.00	-	-	774.39
Elementary Club Accounts	58.70	-	-	-	58.70
Garden Club	2,030.75	22.00	-	-	2,052.75
Kids Helping Kids	1,822.40	-	-	-	1,822.40
Stem Club	-	-	-	-	-
Elem Fundraising	38.80	-	-	-	38.80
United Way	39.00	169.00	208.00	-	-
Inclusive Playground	2,000.00	-	-	-	2,000.00
Title I Fundraiser	-	1,026.05	747.05	-	279.00
School Pictures	732.52	4,266.84	-	-	4,999.36
Yearbooks	5,519.71	3,232.07	2,729.39	-	6,022.39
Box Tops	1,395.05	52.80	-	-	1,447.85
Library Fund Raiser	3,978.72	7,502.20	7,502.28	-	3,978.64
Elementary Field Trips	544.21	-	-	-	544.21
Pre-K Field Trips	35.00	267.64	261.00	-	41.64
Kindergarten Field Trips	664.76	843.00	664.00	-	843.76
First Grade Field Trips	1,122.44	290.00	193.00	-	1,219.44
Second Grade Field Trips	360.70	793.00	774.00	-	379.70
Third Grade Field Trips	628.22	1,153.79	1,026.48	-	755.53
Fourth Grade Field Trips	850.74	77.00	251.75	-	675.99
4Th Grade Chartered Trip	2,415.82	-	-	-	2,415.82
21-22 4th Grade Chartered trip	-	3,783.50	3,747.26	-	36.24
Fifth Grade Field Trips	56.73	378.00	248.29	-	186.44
Physcial Education Field Trips	89.18	-	-	-	89.18
Pulaski Elem Sch Grants	463.62	-	-	-	463.62
Lowe's Grant	2,102.00	-	-	-	2,102.00
Teacher Mini Grants	90.00	543.09	-	-	633.09
Comm Foundation of NRV	-	600.00	541.34	-	58.66
Red Ribbon Week	40.45	-	85.00	-	(44.55)
Stuff the Bus	6,267.49	-	-	-	6,267.49
Love/Pack the Bus	1,007.85	-	-	-	1,007.85
Scholastic Book	12.00	-	-	-	12.00
Scholastic News	1,004.62	303.00	392.70	-	914.92
Totals	\$ 59,863.30	\$ 31,043.50	\$ 27,163.15	\$ -	\$ 63,743.65 *

* Represented by:
--Checking

\$ 63,743.65

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Clinical Faculty Fund	\$ 3,368.75	\$ -	\$ -	\$ -	\$ 3,368.75
Computer Lab	105.73	-	-	-	105.73
Faculty/Staff Fund	3,369.30	2,023.57	2,932.13	-	2,460.74
General Fund	828.45	4,596.86	2,507.08	(40.00)	2,878.23
SCO Rounding	-	138.98	-	-	138.98
SCO Processing Fee	-	77.57	-	-	77.57
SCO Over/Under	-	5.00	-	-	5.00
Instructional Supplies	2,054.16	145.95	618.46	(8.00)	1,573.65
Interest on Checking	24.65	9.80	-	-	34.45
Social Fund	137.46	1,178.44	416.81	-	899.09
Technology Fund	5.76	-	-	-	5.76
New River Vending	341.87	42.15	-	-	384.02
Riverlawn Back Pack Program	-	914.00	914.00	-	-
Riverlawn Student Stockins	120.13	-	-	-	120.13
Student Needs	3,779.87	920.63	55.89	128.74	4,773.35
Student Shoes	231.42	2,394.91	2,559.42	-	66.91
Donations	1,210.25	-	-	-	1,210.25
Growing the Future Incentives	2,000.00	1,000.00	-	-	3,000.00
Clinic	-	600.00	-	-	600.00
Family Assistance Donations	-	-	-	-	-
Music	100.10	-	-	-	100.10
Library	3,989.15	4,676.43	2,765.70	-	5,899.88
Physical Education	361.49	100.00	326.94	-	134.55
Escape Room Club	72.65	-	-	-	72.65
Garden Club	1,935.96	299.98	-	-	2,235.94
Ecology	763.80	-	-	-	763.80
United Way	-	50.00	50.00	-	-
PK Playground Fundraiser	7,149.38	20.00	-	-	7,169.38
Playground Supplies	-	-	-	-	-
Art Fundraiser	420.68	-	-	-	420.68
P.E. Fundraiser	7,885.80	5,392.30	-	-	13,278.10
Fall Pictures	8,397.24	966.06	-	-	9,363.30
Spring Pictures	11,270.46	1,873.47	-	-	13,143.93
Pre-K Field Trips	-	148.50	96.00	(52.50)	-
Kindergarten Field Trips	-	564.00	549.00	(15.00)	-
First Grade Field Trips	-	216.00	184.00	(32.00)	-
First Grade Exploration Week	-	-	-	-	-
Second Grade Field Trips	-	216.00	188.00	(28.00)	-
Third Grade Field Trips	-	372.00	268.00	(104.00)	-
Third Grade Field Trips Refunds	-	-	-	-	-
Fourth Grade Field Trips	-	279.00	232.00	(47.00)	-
Fifth Grade Field Trips	-	144.00	120.00	(24.00)	-
Physcial Education Field Trips	-	-	-	-	-
Inclusion Project Mini Grant	-	-	-	-	-
Va Breakfast Challenge	-	-	-	-	-
Teacher Mini Grant-Castellucci	4.01	236.96	240.97	-	-
Teacher Mini Grant-Jennings	-	100.00	115.31	15.31	-
Teacher Mini Grant-Conner	-	415.00	412.97	-	2.03
House System Grant	-	600.00	-	-	600.00
Kids Helping Kids	926.38	563.75	788.00	-	702.13
Kids Club Fund	372.16	697.93	-	-	1,070.09
Kids Club-Hat Contest	704.15	-	-	-	704.15

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Red Ribbon Week	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00
School T-Shirts	31.41	1,081.59	1,113.00	-	-
Scholastic Book	208.50	-	-	(208.50)	-
Scholastic Book Club-Price	-	-	-	-	-
Scholastic Book Club-Midkee	127.00	-	-	-	127.00
Scholastic Book Club-Notebaert	22.07	50.00	-	-	72.07
Scholastic Book Club-Queneber	29.00	-	-	-	29.00
Scholastic Book Club-Res	162.81	-	-	-	162.81
Scholastic Book Club-Duncan	144.00	346.50	169.50	-	321.00
Scholastic Bookclub- Castelluc	-	118.00	-	208.50	326.50
Scholastic News	-	166.60	340.36	173.76	-
PTO Funds-Arnold	185.23	-	-	-	185.23
PTO Funds-Aylor	1,176.96	210.09	102.30	-	1,284.75
PTO Funds-Bentley	723.94	75.00	219.08	-	579.86
PTO Funds-Berkebile	51.33	-	-	-	51.33
PTO Funds-Burkhart	155.34	-	-	-	155.34
PTO Funds-Chandler	100.66	-	-	-	100.66
PTO Funds-Clay	298.65	75.00	114.11	-	259.54
PTO Funds-Cook	364.29	89.00	50.24	-	403.05
PTO Funds-Hodge	172.24	50.00	-	-	222.24
PTO Funds-Duncan	420.18	134.99	-	-	555.17
PTO Funds-Dunnigan	366.81	194.38	-	-	561.19
PTO Funds-Lawson	446.08	150.50	56.56	8.00	548.02
PTO Funds-Fisher	596.35	75.00	-	-	671.35
PTO Funds-Hammond	117.02	107.98	-	10.00	235.00
PTO Funds-Hickman	375.87	178.41	-	-	554.28
PTO Funds-Houde	300.00	50.00	-	-	350.00
PTO Funds-Hunt	64.63	204.59	183.91	-	85.31
PTO Funds-Kjones	373.98	280.74	-	-	654.72
PTO Funds-Kennedy	572.94	75.00	15.66	-	632.28
PTO Funds-King L.	455.04	75.00	12.64	-	517.40
PTO Funds-King V.	458.49	-	-	-	458.49
PTO Funds-Mcdowell	555.23	113.00	95.15	-	573.08
PTO Funds-Burchett	588.46	75.00	-	-	663.46
PTO Funds-Moore	793.59	75.00	20.48	-	848.11
PTO Funds-Phillips, P.	598.28	99.00	223.66	-	473.62
PTO Funds-Nurse	100.00	75.00	59.99	-	115.01
PTO Funds-Owen	345.58	84.00	89.29	-	340.29
PTO Funds-Phillips, S.	294.05	137.24	42.68	10.00	398.61
PTO Funds-Jennings	166.70	447.73	358.43	(15.31)	240.69
PTO Funds-Dickerson	80.21	146.96	138.38	-	88.79
PTO Funds-Price	100.00	75.00	-	-	175.00
PTO Funds-Pruitt	421.53	-	-	-	421.53
PTO Funds-Quesenberry	906.80	215.73	198.13	-	924.40
PTO Funds-Itrt	67.16	41.99	-	-	109.15
PTO Funds-slade	100.00	-	-	10.00	110.00
PTO Funds-Riley	329.76	337.45	276.50	-	390.71
PTO Funds-Midkiff	156.26	297.97	279.30	-	174.93
PTO Funds-Soper	39.63	-	-	-	39.63
PTO Funds-Music	448.39	50.00	-	-	498.39
PTO Funds-Waldron	666.94	101.00	45.00	-	722.94
PTO Funds-Reece	259.81	105.00	154.77	-	210.04
PTO Funds-Wilson	549.34	104.00	-	-	653.34

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDS

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

Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
PTO Funds-Worrell	\$ 777.18	\$ 75.00	\$ 331.61	\$ -	\$ 520.57
PTO Funds-Castelluccio	603.58	157.00	89.84	10.00	680.74
PTO Funds-Wirt	80.10	162.80	42.50	-	200.40
PTO Funds-Lundy	440.00	75.00	133.50	-	381.50
PTO Funds-delisle	198.11	75.00	-	-	273.11
PTO Funds-Lusk	90.00	-	-	-	90.00
PTO Funds-ELL	200.00	50.00	-	-	250.00
PTO Funds-Part Time Title One	50.00	50.00	-	-	100.00
PTO Funds- Conner	-	75.00	-	-	75.00
PTO Funds- SOL Coach	-	50.00	-	-	50.00
Totals	\$ <u>80,638.72</u>	\$ <u>39,118.48</u>	\$ <u>21,297.25</u>	\$ <u>-</u>	\$ <u>98,459.95</u> *

* Represented by:

--Checking

\$ 98,459.95

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Clinical Faculty Fund	\$ 1,895.51	\$ -	\$ -	\$ -	\$ 1,895.51
Faculty/Staff Fund	89.10	-	-	-	89.10
General Fund	14,820.60	56,615.73	3,317.31	(88.00)	68,031.02
United Way Donations	-	29.00	29.00	-	-
Amy Parsell-Sonic Card Fund	12.98	-	-	-	12.98
Kim Fox-Sonic Card Fund	5.00	-	-	-	5.00
Traci Dishon-Sonic Card Fund	37.61	-	-	-	37.61
April Bishopp-Sonic Card Fund	75.02	-	-	-	75.02
Trina Payne-Sonic Card Fund	4.03	-	-	-	4.03
SCO Rounding	-	186.87	-	-	186.87
SCO Processing fee	-	88.56	-	-	88.56
Interest on Checking	6.06	-	-	-	6.06
Principal Fund	468.43	-	-	-	468.43
Social Fund	62.69	590.00	281.99	-	370.70
Technology Fund	7.08	-	-	-	7.08
Vending	143.25	-	-	-	143.25
Donations	7,358.96	569.82	206.75	-	7,722.03
Domations-track	-	6,553.20	-	-	6,553.20
Kindergarten	45.00	-	-	-	45.00
Fourth Grade	125.00	-	-	-	125.00
Library	366.96	84.00	-	-	450.96
Move to the Music Club	38.00	-	-	-	38.00
Cooking Club	38.00	-	-	-	38.00
Game Club	3.05	-	-	-	3.05
Craft Club	38.00	-	-	-	38.00
Agriculture Club	64.31	-	-	-	64.31
Sew What Club	114.00	-	-	-	114.00
World Explanation Club	114.00	-	-	-	114.00
Fund Raiser Ses	803.29	-	-	-	803.29
School Pictures	1,795.89	2,866.56	-	-	4,662.45
Yearbooks	922.62	2,001.00	900.75	-	2,022.87
Library Fund Raiser	1,203.70	3,258.32	3,082.28	-	1,379.74
Pre-K Field Trips	(2.00)	275.50	114.00	(96.00)	63.50
Kindergarten Field Trips	127.75	565.00	187.50	(150.00)	355.25
First Grade Field Trips	113.81	537.00	228.00	(204.00)	218.81
Second Grade Field Trips	165.00	483.00	284.36	(162.00)	201.64
Third Grade Field Trips	244.00	1,022.00	-	(165.00)	1,101.00
Fourth Grade Field Trips	1,513.50	2,517.00	2,583.58	362.50	1,809.42
Fifth Grade Field Trips	2,383.38	1,709.00	2,575.57	502.50	2,019.31
Physical Education Field Trips	221.64	92.00	-	-	313.64
Judy Barr Scholarship	1,333.90	50.00	200.00	-	1,183.90
Scholarships Ses	7.65	-	-	-	7.65
Red Ribbon Week	149.10	-	-	-	149.10
Savings Account	1,336.72	-	-	-	1,336.72
School T-Shirts	279.25	-	-	-	279.25
Totals	\$ 38,531.84	\$ 80,093.56	\$ 13,991.09	\$ -	\$ 104,634.31 *

* Represented by:

--Checking - unrestricted	\$ 103,442.76
--Checking - restricted	1,191.55
Total	\$ 104,634.31

PULASKI COUNTY MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Clinical Faculty Fund	\$ 2,874.87	\$ -	\$ -	\$ -	\$ 2,874.87
General Fund	38,739.97	15,934.45	26,941.29	(157.91)	27,575.22
Change Fund	370.00	600.00	370.00	-	600.00
SCO Rounding	-	692.01	-	-	692.01
SCO Processing Fee	-	37.47	-	-	37.47
Guidance Fund	12.58	-	123.80	111.22	-
Student Assistance	3,014.74	1,160.00	1,630.73	-	2,544.01
Instructional Supplies	5,257.69	-	-	-	5,257.69
Reading Materials	6,677.87	-	137.22	-	6,540.65
Teacher Appreciation	3,336.91	-	783.13	-	2,553.78
Interest On Checking	58.01	-	215.92	157.91	-
Olweus/Pbis	675.24	-	-	-	675.24
Shelor Growing The Future	1,498.91	2,800.00	-	-	4,298.91
Social Fund	681.20	620.00	286.29	-	1,014.91
Coffee Fund	175.29	-	-	-	175.29
Coke	825.76	1,909.97	1,512.36	-	1,223.37
Donations	286.29	250.00	-	(111.22)	425.07
Art (FFE)	4,851.00	-	126.07	-	4,724.93
Culinary (FFE)	5,000.00	-	-	-	5,000.00
Pe/Athletics (FFE)	7,308.82	-	6,241.43	-	1,067.39
Band/Chorus (FFE)	13,783.44	-	-	-	13,783.44
Science Classrooms (Ffe)	1,394.98	-	588.04	-	806.94
Special Education Classrooms	5,000.00	-	-	-	5,000.00
General Incidentals (Ffe)	836.83	-	44.85	-	791.98
Sixth Grade	780.24	-	-	-	780.24
Seventh Grade	2.72	-	-	-	2.72
Eighth Grade	164.65	280.60	229.18	-	216.07
Band	4,914.32	12,337.33	11,519.75	-	5,731.90
Choir	8,293.82	13,864.57	12,733.91	-	9,424.48
Choir All District	414.97	-	-	-	414.97
Special Education	151.87	2.62	17.38	-	137.11
Special Educ Advisory Committe	347.59	-	-	-	347.59
Sped Coffee Shop	193.45	-	-	-	193.45
Agriscience	570.87	610.00	509.42	-	671.45
Information Technology	617.85	-	141.28	-	476.57
STEM	-	150.00	-	-	150.00
STEM Lab	-	24,000.00	-	-	24,000.00
Family And Consumer Science	1,450.56	662.00	1,551.42	-	561.14
Library	3,814.67	5,971.77	5,676.21	-	4,110.23
Art	549.67	258.31	318.77	-	489.21
Physical Education	38.21	-	-	-	38.21
Drama	11,053.73	3,375.00	3,823.23	-	10,605.50
pc Fishing Team	-	1,039.90	-	-	1,039.90
Pep Club	44.35	-	-	-	44.35
Criminal Justice Club	83.69	-	-	-	83.69
Cricut Club	22.85	-	-	-	22.85
Deca Club	662.62	-	-	-	662.62
Student Vs Cancer Club	45.50	-	-	-	45.50
Junior National Honors	-	240.00	-	-	240.00

PULASKI COUNTY MIDDLE SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
FCCLA	\$ 185.75	\$ -	\$ -	\$ -	\$ 185.75
FFA	3,392.55	330.00	600.00	-	3,122.55
SGA	863.68	-	-	-	863.68
Middle School Fund Raising	1,153.54	14,314.83	9,591.10	-	5,877.27
Sixth Grade	579.46	-	-	-	579.46
Seventh Grade	308.46	-	54.97	-	253.49
Eighth Grade	187.43	-	-	-	187.43
Sixth Grade	415.26	-	-	-	415.26
Eighth Grade	-	151.87	-	-	151.87
School Pictures	4,471.59	5,907.34	-	-	10,378.93
Yearbooks	6,837.04	3,352.00	3,029.35	-	7,159.69
Box Tops	135.95	-	-	-	135.95
Library Fund Raiser	0.23	-	-	-	0.23
Sixth Grade Field Trips	2,679.63	-	-	-	2,679.63
Seventh Grade Field Trips	6,555.00	-	-	-	6,555.00
Eighth Grade Field Trips	1,218.99	130.50	-	-	1,349.49
DC Field Trip	3,935.33	1,927.22	-	-	5,862.55
Misc. Athletics	9,858.85	11,940.83	19,762.10	(1,938.60)	98.98
Basketball Boys	320.90	4,063.50	2,432.40	(276.19)	1,675.81
Basketball Girls	646.83	3,774.95	2,467.83	(108.39)	1,845.56
Cheerleading	2,654.90	2,766.00	5,927.09	1,476.59	970.40
Football	-	5,265.00	5,126.80	-	138.20
Baseball	2,995.75	1,948.82	3,687.40	276.19	1,533.36
Outdoor Track	-	32,935.58	33,493.51	557.93	-
Soccer Boys	392.69	1,822.17	2,071.40	-	143.46
Soccer Girls	472.70	1,117.66	1,375.51	-	214.85
Softball	-	3,483.85	4,054.25	570.40	-
Field Signs	-	3,881.32	1,165.00	-	2,716.32
Volleyball	2,815.62	2,051.79	1,775.33	(893.72)	2,198.36
Wrestling	-	418.00	753.79	335.79	-
Awards	925.00	-	-	-	925.00
STEM	2.15	-	-	-	2.15
Reading 2021-22 SY	-	150.00	144.69	-	5.31
Spanish 2021-22 SY	-	279.00	276.00	-	3.00
Computer 2021-22 SY	-	901.70	901.70	-	-
School Store	77.59	488.63	-	-	566.22
Petty Cash	50.00	-	-	-	50.00
Totals	\$ 191,011.47	\$ 190,198.56	\$ 174,211.90	\$ -	\$ 206,998.13 *

* Represented by:
--Checking

\$ 206,998.13

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Clinical Faculty Fund	\$ 334.72	\$ -	\$ -	\$ -	\$ 334.72
General Fund	2,672.80	32,330.42	37,368.27	6,764.00	4,398.95
PCHS Graduation	1,920.00	18,119.27	20,039.27	-	-
Building and Grounds	-	10.00	207.13	197.13	-
Fine Arts M Shrewsbury	1,275.00	-	-	-	1,275.00
Activity/Athletic Change Fund	-	8,500.00	8,500.00	-	-
Restitution - Harrell	844.22	470.08	-	-	1,314.30
SCO Rounding	196.09	1,333.83	-	-	1,529.92
SCO Processing Fee	-	387.20	-	-	387.20
Int Campaign	609.50	5,353.00	-	-	5,962.50
Instructional Supplies	1,800.02	-	-	-	1,800.02
Interest on Checking	1,878.13	71.63	-	-	1,949.76
Office Supplies	-	-	1,115.59	1,115.59	-
Shelor Growing the Future	3,680.27	2,750.00	180.00	-	6,250.27
Student Fees	6,354.69	2,838.00	3,545.63	-	5,647.06
Student Parking	25,934.89	-	1,294.35	-	24,640.54
Transcripts	535.41	120.00	-	-	655.41
Coke	226.01	-	-	-	226.01
Lance	55.14	-	-	-	55.14
Pepsi	4,942.34	1,148.56	2,185.53	(2,840.22)	1,065.15
Student Assistance	2,254.57	-	65.66	(60.00)	2,128.91
Guidance/Christmas Angel	907.10	2,555.00	1,919.80	(60.00)	1,482.30
Endeavor	602.60	-	-	-	602.60
SNP Special Fund	4,711.35	700.00 #	200.00	-	5,211.35
Akers Memorial Scholarship	10,380.58	5.11	1,000.00	-	9,385.69
Lee Cook Scholarship	4,061.48	1.76	1,000.00	-	3,063.24
Science Technology	1,106.28	-	-	-	1,106.28
Drivers Education	14,182.92	11,081.00	8,785.00	-	16,478.92
Band	7,504.53	-	1,557.99	-	5,946.54
Band Boosters	17,989.80	5,585.58	14,117.43	473.49	9,931.44
Choir	458.22	-	1,006.94	548.72	-
Choir Boosters	3,199.98	2,942.00	2,509.85	(665.47)	2,966.66
Theatre Arts	15,699.97	15,500.81	21,913.49	-	9,287.29
Theatre Arts-Talent Show	-	500.00	-	-	500.00
Theatre Arts Boosters	11,260.57	4,300.51	2,445.40	(549.75)	12,565.93
Theatre Arts Region	-	-	632.96	632.96	-
English Department	218.93	-	-	-	218.93
English Language Learners	500.00	-	-	-	500.00
Math Department	1,158.71	1,000.00	732.87	-	1,425.84
Auto Body	1,626.73	1,648.00	661.50	-	2,613.23
Auto Technology	4,934.71	2,890.00	5,204.34	-	2,620.37
Carpentry	3,293.82	1,215.00	1,952.49	-	2,556.33
Business Education	75.00	-	-	-	75.00
Criminal Justice	474.54	87.00	-	-	561.54
Child Care	30,522.71	46,084.90	48,160.59	(1,251.00)	27,196.02
Cosmetology	2,911.60	3,462.19	3,979.96	-	2,393.83
Stem	1,683.94	3,714.00	1,402.70	-	3,995.24
Stem Robotics PCMS	3,614.28	-	789.75	-	2,824.53
Electricity	110.87	-	-	-	110.87
Horticulture	7,751.45	13,257.00	14,254.21	126.00	6,880.24
Occupational Foods	14,415.59	21,773.06	35,660.48	2,096.30	2,624.47
CTE Center	5,493.61	5,063.53	7,080.63	(631.00)	2,845.51
Cyber Security	-	1,097.02	1,092.27	-	4.75
Small Animal Care	162.72	540.00	180.11	-	522.61
Welding/Small Engines	1,605.28	1,120.10	-	-	2,725.38
Pharma Tech	300.00	292.00	434.84	(16.80)	140.36
Menstrual Equality	746.31	-	618.79	-	127.52
Library	3,076.35	901.00	955.12	(60.00)	2,962.23
Art	9,680.93	1,297.00	3,074.59	183.25	8,086.59
Physical Education	31.36	447.47	226.65	-	252.18
PC Fishing team	-	701.80	-	-	701.80
SCA	5,436.01	2,862.00	2,448.79	-	5,849.22
FCCLA	655.15	785.00	1,128.11	-	312.04
FFA	3,271.11	9,573.00	9,314.99	46.00	3,575.12
African American History	539.43	-	-	-	539.43
After Prom Celebration	2,001.87	-	-	-	2,001.87
Art League	561.65	-	-	-	561.65

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Cave	\$ 2,214.57	\$ 90.00	\$ -	\$ -	\$ 2,304.57
CUGA (Environmental)	48.79	-	-	-	48.79
DECA	5,848.17	11,387.00	16,193.75	-	1,041.42
EFE (Work Program)	-	1,020.00	910.00	(110.00)	-
Freshman Class	1,012.62	-	-	-	1,012.62
Sophomore Class	1,185.41	-	-	-	1,185.41
Junior Class	6,113.28	10,015.50	8,063.12	(1,300.00)	6,765.66
Senior Class	825.92	873.50	149.96	-	1,549.46
FBLA	768.59	187.00	136.01	-	819.58
FCA	3,496.15	-	-	-	3,496.15
Forensics	120.00	-	-	-	120.00
Graduating Class Gift Project	650.48	-	-	-	650.48
HOSA	1,994.82	1,409.00	1,137.35	-	2,266.47
Interact	639.77	-	-	-	639.77
Literary Magazine	375.00	-	-	-	375.00
MACC	-	-	650.00	650.00	-
National Honor Society	9,384.03	2,079.00	2,171.00	(50.00)	9,242.03
New River Federation (FFA)	595.57	-	-	-	595.57
Newspaper	239.72	-	-	-	239.72
PVTP Program	2,043.33	1,465.00	998.19	-	2,510.14
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	1,547.56	3,060.55	4,952.06	1,041.00	697.05
Tars (Teenage Republicans)	253.39	-	-	-	253.39
Transition Services	938.76	-	-	-	938.76
Video	1,022.89	966.00	-	300.00	2,288.89
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	-	33.91	-	1.09
Bowling Club	48.00	-	-	-	48.00
Gender Sexuality	-	231.50	223.35	-	8.15
40th Celebration	1,243.09	-	-	-	1,243.09
Emergency Buckets	231.51	-	-	-	231.51
Faculty/Senior Bball Game	830.00	-	-	-	830.00
Yearbooks	14,328.03	6,695.36	7,674.82	180.00	13,528.57
Fine Arts Fundraiser	320.00	-	-	-	320.00
Special Education Field Trips	500.00	-	-	-	500.00
Athletic Misc	22,684.01	79,213.16	30,623.90	(2,513.98)	68,759.29
Uniforms	1,790.30	-	-	-	1,790.30
Athletic Contingency	192,659.88	-	-	(49,400.00)	143,259.88
Spring Sports Prac Facility	247.39	-	-	-	247.39
Throwback Night	391.38	-	-	-	391.38
First Aid Supplies	-	-	3,189.80	3,189.80	-
Baseball	-	5,587.40	8,262.04	2,674.64	-
Baseball Boosters	9,274.94	9,548.00	9,197.66	-	9,625.28
Baseball Budget	-	-	472.33	472.33	-
Baseball Conf/Region/State	-	-	220.00	220.00	-
Basketball Boys	-	10,824.61	10,614.67	(209.94)	-
Basketball Boys Boosters	397.93	4,603.23	4,694.73	-	306.43
Basketball Boys Budget	-	-	986.15	986.15	-
Bball Boys Conf/Region/State	-	-	600.95	600.95	-
Basketball Girls	-	8,293.81	9,192.80	898.99	-
Basketball Girls Boosters	319.95	12,448.00	9,229.41	2,303.17	5,841.71
Basketball Girls Budget	-	-	2,353.81	2,353.81	-
Bball Girls Conf/Region/State	-	9,795.93	13,209.25	3,413.32	-
Basketball Girls Cougar Events	143.38	-	-	-	143.38
Cheerleading	-	-	600.30	600.30	-
Cheerleading Boosters	15,362.01	13,972.09	25,809.27	2,370.00	5,894.83
Cheerleading Program Sales	-	870.00	-	(870.00)	-
Cheerleading Conf/Reg/State	-	1,945.42	2,666.24	720.82	-
Cheerleading Competition	3,199.79	10,950.36	8,434.88	-	5,715.27
PCMS Cheerleading Booster	50.94	-	-	-	50.94

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
Cross Country	\$ -	\$ -	\$ 3,017.81	\$ 3,017.81	\$ -
Cross Country Boosters	1,536.29	5,161.80	3,581.00	-	3,117.09
Cross Country Conf/Reg/State	-	-	439.98	439.98	-
Football	-	59,759.59	19,094.25	(40,665.34)	-
Football Boosters	27,788.55	30,804.50	9,815.00	2,328.14	51,106.19
Football Budget	-	-	23,057.11	23,057.11	-
Football Budget Training Equipment	3,046.79	-	3,046.79	-	-
Golf	-	-	682.42	682.42	-
Golf Budget	-	-	299.88	299.88	-
Golf Conf/Region/State	-	-	40.80	40.80	-
Indoor Track	-	-	5,024.09	5,024.09	-
Indoor Track booster	402.00	-	-	-	402.00
Indoor Track Budget	-	-	326.24	326.24	-
Indoor Track Conf/Region/State	-	-	1,313.08	1,313.08	-
Outdoor Track	-	745.00	5,547.94	4,802.94	-
Outdoor Track Boosters	2,132.73	1,106.00	1,602.00	-	1,636.73
Outdoor Track Budget	-	-	366.65	366.65	-
Outdoor Track Conf/Reg/State	-	-	1,299.34	1,299.34	-
Soccer Boys	-	5,459.00	5,684.30	225.30	-
Soccer Boys Boosters	154.70	225.00	-	-	379.70
Soccer Boys Budget	-	-	46.27	46.27	-
Soccer Boys Conf/Reg/State	-	-	942.68	942.68	-
Soccer Girls	-	3,323.00	4,159.21	836.21	-
Soccer Girls budget	-	-	46.26	46.26	-
Softball	-	4,745.60	8,355.40	3,609.80	-
Softball Boosters	388.53	360.00	-	-	748.53
Softball Budget	-	-	1,246.95	1,246.95	-
Swimming	-	-	781.40	781.40	-
Swimming Boosters	2,599.59	6,064.00	5,100.50	(40.00)	3,523.09
Swimming Conf/Reg/State	-	-	140.71	140.71	-
Tennis Boys	-	-	354.60	354.60	-
Tennis Boys Budget	-	-	299.98	299.98	-
Tennis Girls	-	-	214.00	214.00	-
Tennis Girls Booster	922.12	-	205.00	-	717.12
Tennis Girls Budget	-	-	299.97	299.97	-
Volleyball	-	8,091.12	6,611.60	(1,479.52)	-
Volleyball Booster	447.71	-	353.44	-	94.27
Volleyball Budget	-	-	355.37	355.37	-
Wrestling	-	1,356.00	5,632.59	4,276.59	-
Wrestling Booster	977.90	3,613.00	2,876.43	-	1,714.47
Wrestling Budget	-	-	119.95	119.95	-
Wrestling Conf/Reg/State	-	60.00	1,813.40	1,753.40	-
Field Maintenance Baseball	-	-	2,415.94	2,415.94	-
Field Maintenance Softball	-	-	3,022.21	3,022.21	-
Field Maintenance Football	-	-	12,896.78	12,896.78	-
Field Maintenance Soccer	-	-	1,050.00	1,050.00	-
Mini Granys	-	333.00	303.25	-	29.75
Concessions	822.35	23,710.48	17,155.94	(4,943.55)	2,433.34
Shawn Callis Memorial Scholarship	2,000.00	-	1,500.00	-	500.00
ISAEP Funds	797.00	-	-	-	797.00
Bunts Scholarship	17,946.93	-	3,500.00	-	14,446.93
Patti Wright Schilling Class64	8,000.00	3,000.00	4,500.00	-	6,500.00
Alpha Delta Kappa Scholarship	-	1,000.00	-	-	1,000.00
Duane Dishon Scholarship	11.22	-	-	-	11.22
Martha And Bobby Jackson Schl	1,000.00	-	500.00	-	500.00
Richard Lineberry Schol	1,500.00	500.00	1,000.00	-	1,000.00
Critzer PTO Scholarship	250.00	-	-	-	250.00
MVC Scholarship	-	-	500.00	500.00	-
Stevens Scholarship	2,560.00	625.00	1,500.00	-	1,685.00
Building Trade Scholarship	1,395.00	-	-	-	1,395.00
Camp Cougar Scholarship	5,581.50	-	-	-	5,581.50
Cameron Fitzwater Scholarship	14,663.53	300.00	3,500.00	-	11,463.53
HOSA/VBS Scholarship	200.00	-	-	-	200.00
Instructional Grant	2,870.13	-	-	-	2,870.13
Deborah Linkous Memorial	1,000.00	500.00	500.00	-	1,000.00

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2022

Funds	Cash Balance July 1, 2021	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2022
PTO Scholarship	\$ -	\$ 11,825.75	\$ -	\$ (6,875.00)	\$ 4,950.75
Tommy Ratliff Mem Scholarship	-	1,000.00	-	-	1,000.00
Social Studies Scholarship	250.00	-	-	-	250.00
SCA Scholarship	275.01	-	-	-	275.01
PC Lead Thru Service Scholar	4,421.00	15,170.00	12,500.00	-	7,091.00
Early Childhood SCHR	-	-	1,000.00	1,000.00	-
Matthew Shrewbury Scholarship	500.00	-	500.00	-	-
DES PTO Scholarship	500.00	-	250.00	-	250.00
RES PTO Scholarship	-	600.00	300.00	-	300.00
PES PTO Scholarship	-	750.00	500.00	-	250.00
Michael T. Edwards Scholarship	400.00	-	400.00	-	-
Joseph Reed Mem Scholarship	500.00	-	500.00	-	-
Mary Montgomery Mem Scholarship	500.00	-	500.00	-	-
Thomas Brown Mem Scholarship	500.00	-	500.00	-	-
Ellavester Howard Mem Scholarship	500.00	-	500.00	-	-
Vickie L Houk Mem Scholarship	500.00	500.00	500.00	-	500.00
Special Olympics	144.75	100.00	-	-	244.75
Books Sold	768.49	-	-	-	768.49
Advanced Placement	742.30	3,101.00	2,857.00	-	986.30
Dual Enrollment	6,566.18	-	-	-	6,566.18
PSAT	-	1,500.00	1,457.00	-	43.00
Camp Cougar	24,711.63	29,237.31	27,810.49	-	26,138.45
Robotics	3,500.00	500.00	-	-	4,000.00
PTO	2,046.04	-	-	-	2,046.04
ODU Research Foundation	800.00	-	-	-	800.00
Walmart/Social Studies	218.16	-	-	-	218.16
Totals	\$ 711,985.11	\$ 669,072.40	\$ 682,708.78	\$ -	\$ 698,348.73 *

* Represented by:

--Checking - Unrestricted	\$ 624,499.86
--Checking - Restricted	60,399.94
--Certificate of Deposit - Restricted	13,448.93
Total	\$ 698,348.73

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances
Year Ended June 30, 2022

Cash Balance, July 1, 2021	\$ 321,765.25
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Receipts:

Interest Income	\$ 437.83
Miscellaneous	5,269.13
Scholarships	9,150.00
Total receipts	\$ 14,856.96

Total receipts and cash balance	\$ 336,622.21
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Disbursements:

Recruiting Funds	\$ 1,500.00
Scholarship Funds/Tuition Payments	11,600.00
Science Fair/State Science Fair	42.79
Investment Expense	6,894.40
Miscellaneous	6,280.87
Total disbursements	\$ 26,318.06

Cash Balance, June 30, 2022	\$ 310,304.15 *
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* Represented by:

Money Market - Unrestricted	\$ 148,103.91
Checking - Unrestricted	32,535.22
Certificate of Deposit - Unrestricted	30,234.63
Money Market - Restricted	1,992.67
Investment - Restricted	97,437.72

Total Funds	\$ 310,304.15
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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

TO THE PRINCIPAL

Critzer Elementary School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

None for fiscal year 2022

BLACKSBURG OFFICE:

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

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TO THE PRINCIPAL

Dublin Elementary School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

None for FY 2022

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TO THE PRINCIPAL

Pulaski County High School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

General

- All journal entries/fund transfers should be approved by the principal. We noted no approval from the principal on the transfer/journal entry forms.

Cash

- The total amount of scholarships issued per activity account 150, Akers Memorial Scholarship, does not agree to the activity reported in the CD asset account 900, Akers Memorial Scholarship. It is noted that beginning balance did not agree and, therefore, ending balance between the two accounts differs as well. We recommend that these accounts be reviewed and updated as needed to ensure accurate reporting.

Receipts

- Teacher receipts and system generated receipts should appropriately distinguish between cash and check amounts collected and same should agree to the deposit slip. We noted the following:
 - Teacher receipts supporting system receipt numbers 5519 and 6031 did not indicate cash/check designations for all receipts remitted to the bookkeeper.
 - The cash/check designation for receipt numbers 5098 and 5629 did not agree to the deposit slip.
- Money should be receipted in the system when money is collected, at a minimum by the next business day. Money collected by the bookkeeper was dated 09/29/2021 - 10/14/2021 on handwritten receipts but was not posted to the system or deposited until 10/15/2021.

Athletic and Other Special Events

- The Report of Ticket Sales should be completed accurately. The Report of Ticket sales for 3 out of 5 events/games tested noted that the cash on hand was over/under the total that should have been on hand based on ticket sales. We recommend that care be taken during the sale of tickets to ensure that amounts are accurate.

Fundraising Activities

- Items sold to generate a profit should be accounted for in their own fund or posted to the applicable club/fund with sufficient description detail in order to properly calculate gross profit. The Little Caesar's Pizza fundraiser collections were not properly detailed to accurately calculate gross profit.

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TO THE PRINCIPAL

Pulaski County Middle School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

Fundraising Activities

- Non-related DC trip refunds and Dave's Moonwalk and More, Inc. purchases are being posted to the picture commission and middle school fundraiser accounts, respectively. In the event profits from a fundraising account are needed/used to cover the expenses of another account, a transfer should be used to move funds to the appropriate account.

Receipts

- Receipts should be issued to the individuals remitting the funds at the time of remittance. We noted several receipts being issued to the bookkeeper when a teacher or other staff turned money in to bookkeeper, include receipt numbers 361, 293, and 202.

Athletic Events

- The Report of Ticket Sales should be completed accurately. The Report of Ticket sales for 4 out of 5 tested noted that the cash on hand was over/under the total that should have been on hand based on ticket sales. We recommend that care be taken during the sale of tickets to ensure that amounts are accurate.

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TO THE PRINCIPAL

Pulaski Elementary School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

General

- Any fund with a negative balance at year-end should be cleared by a transfer from a fund(s) with a positive balance. The Red Ribbon Week fund had a balance of \$(44.55) at year-end.

Receipts

- Monies collected by the front office should be entered into the system as received from the individual who submitted the funds rather than as received from the bookkeeper. This allows the system to properly reflect who is submitting funds. For example, reimbursements from the school board should be entered into the system as received from the Pulaski County School Board or monies collected by a teacher should be entered into the system as received from that teacher's name.

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TO THE PRINCIPAL

Riverlawn Elementary School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

No comments based on procedures performed.

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TO THE PRINCIPAL

Snowville Elementary School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

Receipts

- Monies collected by the front office should be entered into the system as received from the individual who submitted the funds rather than as received from the bookkeeper. This allows the system to properly reflect who is submitting funds. For example, reimbursements from the school board should be entered into the system as received from the Pulaski County School Board.
- Money should be receipted in the system when money is collected, at a minimum by the next business day. We noted the following:
 - Receipts collected by Main Office dated 10/18/2021-10/21/21 were remitted to the bookkeeper on 10/22/21.
 - Receipts collected by Main Office dated 02/07/2022-02/11/2022 were remitted to the bookkeeper on 02/11/2022.

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TO THE PRINCIPAL

Southwest Virginia Governor's School

This report is to follow up our recent audit of the cash basis financial statements of Pulaski County School Board, Virginia School Activity Funds for the period ended June 30, 2022. 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.

None for fiscal year 2022

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