
PULASKI COUNTY SCHOOL BOARD, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2023

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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, 2023, 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, 2023, 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 August 1, 2023, 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
August 1, 2023

**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, 2023, and the related notes to the financial statement and have issued our report thereon dated August 1, 2023, 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 2023-001, 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
August 1, 2023

- 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, 2023

<u>Name of School</u>	<u>Cash Balance July 1, 2022</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Cash Balance June 30, 2023</u>
Critzer Elementary	\$ 56,669.46	\$ 53,538.65	\$ 50,738.89	\$ 59,469.22
Dublin Elementary	111,301.76	75,087.26	65,347.25	121,041.77
Pulaski Elementary	63,743.65	40,497.24	30,515.95	73,724.94
Riverlawn Elementary	98,459.95	26,743.80	39,269.93	85,933.82
Snowville Elementary	104,634.31	40,742.47	81,647.63	63,729.15
Pulaski County Middle School	206,998.13	132,451.81	171,103.87	168,346.07
Pulaski County High	698,348.73	871,099.03	887,048.26	682,399.50
Southwest Virginia Governor's School	<u>310,304.15</u>	<u>23,448.01</u>	<u>11,808.23</u>	<u>321,943.93</u>
Total All Schools	\$ <u><u>1,650,460.14</u></u>	\$ <u><u>1,263,608.27</u></u>	\$ <u><u>1,337,480.01</u></u>	\$ <u><u>1,576,588.40</u></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, 2023

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, 2023 (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:

Snowville Elementary	Judy Barr Scholarship	\$ 1,283.90	
	Scholarships	<u>7.65</u>	\$ 1,291.55
Pulaski County High School	Losi Neblett Scholarship	\$ 250.00	
	Bunts Scholarship	11,946.93	
	Patti Wright Schilling Scholarship - Class '64	9,000.00	
	Duane Dishon Scholarship	11.22	
	Martha & Bobby Jackson Scholarship	1,000.00	
	Alpha Delta Kappa Scholarship	500.00	
	Richard Lineberry Scholarship	1,000.00	
	Critzer PTO Scholarship	2,000.00	
	Stevens Scholarship	2,210.00	
	Building Trades/Scholarship	1,395.00	
	Camp Cougar Scholarship	3,074.50	
	Cameron Fitzwater Memorial Scholarship	8,263.53	
	HOSA/VBS Scholarship	200.00	
	Deborah Linkous Scholarship	1,250.00	
	PTO Scholarship	3,950.75	
	Tommy Ratliff Memorial Scholarship	2,500.00	
	Social Studies Scholarship	250.00	
	SCA Scholarship	275.01	
	PC Lead Thru Service Scholarship	7,526.00	
	DES PTO Scholarship	250.00	
	PES PTO Scholarship	250.00	
	Vickie L Houk Mem Scholarship	500.00	
	Akers Scholarship	10,385.69	
	Cook Scholarship	<u>3,063.24</u>	71,051.87
Southwest Virginia Governor's School	Education Foundation Money Market	\$ 2,174.38	
	Education Foundation Investment Account	<u>108,255.43</u>	<u>110,429.81</u>
Total restricted cash			<u><u>\$ 182,773.23</u></u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses
Year Ended June 30, 2023

2023-001

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, 2023, and our report thereon dated August 1, 2023, 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
August 1, 2023

- Supplementary Information -

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

CRITZER ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ 791.23	\$ -	\$ -	\$ -	\$ 791.23
GENERAL FUND	17,925.98	8,674.83	10,768.55	(631.46)	15,200.80
SCO ROUNDING	243.16	476.87	-	-	720.03
SCO PROCESSING FEE	84.51	201.66	-	-	286.17
GUIDANCE FUND	206.77	600.00	206.98	-	599.79
INSTRUCTIONAL SUPPLIES	13,589.69	878.77	13.88	2,274.01	16,728.59
SCHOOL IMPROVEMENTS	8,808.88	3,928.20	-	-	12,737.08
SOCIAL FUND	28.58	265.00	173.50	-	120.08
VENDING	-	90.11	-	(90.11)	-
CAFETERIA FUND	-	-	406.43	406.43	-
STUDENT NEEDS	1,808.90	-	149.90	-	1,659.00
KINDERGARTEN	48.72	-	-	-	48.72
FLOOD REIMBURSEMENT	6,065.86	-	6,065.86	-	-
THIRD GRADE	300.00	-	-	-	300.00
FOURTH GRADE	161.50	-	-	-	161.50
FIFTH GRADE	470.09	-	-	(470.09)	-
LIBRARY	3,817.00	173.61	25.90	1,376.03	5,340.74
BOOK FAIR	-	5,018.59	3,642.56	(1,376.03)	-
AMERICAN GIRL CLUB	75.00	-	-	-	75.00
GARDEN CLUB	1,190.11	-	-	-	1,190.11
CHESS CLUB	416.25	-	-	-	416.25
FALL PICTURES	-	1,084.05	-	(1,084.05)	-
SPRING PICTURES	-	451.24	-	(451.24)	-
YEARBOOKS	-	738.72	-	(738.72)	-
PRE-K FIELD TRIPS	35.45	750.10	768.00	-	17.55
KINDERGARTEN FIELD TRIPS	67.93	1,442.00	1,498.00	-	11.93
FIRST GRADE FIELD TRIPS	-	299.00	164.00	-	135.00
SECOND GRADE FIELD TRIPS	104.00	744.82	719.00	-	129.82
THIRD GRADE FIELD TRIPS	252.50	1,745.30	1,672.00	-	325.80
FOURTH GRADE FIELD TRIPS	-	973.00	730.00	-	243.00
FIFTH GRADE FIELD TRIPS	177.35	804.78	1,164.00	470.09	288.22
JAMESTOWN FIELDTRIP	-	23,423.00	21,484.00	-	1,939.00
FACULTY EVENTS	-	675.00	990.14	315.14	-
SCHOOL NURSE FUND	-	100.00	96.19	-	3.81
Totals	<u>\$ 56,669.46</u>	<u>\$ 53,538.65</u>	<u>\$ 50,738.89</u>	<u>\$ -</u>	<u>\$ 59,469.22 *</u>

*Represented by:

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\$ 59,469.22

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ -	\$ 100.00	\$ 28.25	\$ -	\$ 71.75
DES REMEMBRANCE FUND	358.49	115.00	413.26	-	60.23
STAFF APPRECIATION FUND	1,604.68	-	1,265.93	6,506.51	6,845.26
MEMORIAL GARDEN	711.51	-	-	-	711.51
GENERAL FUND	6,931.37	1,626.33	2,106.33	0.05	6,451.42
UNITED WAY	1.00	104.10	105.10	-	-
SCO ROUNDING	81.23	50.18	-	-	131.41
SCO PROCESSING FEE	7.48	101.08	-	-	108.56
SCO OVER/UNDER	-	30.00	30.00	-	-
GUIDANCE FUND	-	600.00	462.75	-	137.25
INSTRUCTIONAL SUPPLIES	14,861.56	-	-	-	14,861.56
INTEREST ON CHECKING	98.07	-	-	-	98.07
SHELOS GROWING THE FUTURE	6,006.51	500.00	-	(6,506.51)	-
NEW RIVER VENDING	676.59	105.40	-	-	781.99
SHAMROCK CARES PROGRAM	7,961.40	331.00	301.14	-	7,991.26
PRE-K	572.36	2,658.25	1,279.81	(22.00)	1,928.80
RASH, AMANDA	500.00	-	500.00	-	-
KINDERGARTEN	1,139.50	575.00	1,200.77	619.68	1,133.41
HASH, SARA	754.19	-	-	421.11	1,175.30
FIRST GRADE	918.84	187.75	136.60	358.20	1,328.19
DISHON, KAREN	68.30	-	-	-	68.30
SECOND GRADE	792.25	112.00	-	-	904.25
THIRD GRADE	1,445.02	945.78	87.29	(612.28)	1,691.23
PHILLIPS, STEPHANIE	500.00	-	-	-	500.00
FOURTH GRADE	585.56	225.00	95.95	(111.12)	603.49
FIFTH GRADE	299.92	28.00	-	(28.00)	299.92
TITLE I	1,232.75	-	134.50	-	1,098.25
SPECIAL EDUCATION	790.63	-	-	-	790.63
LIBRARY	1,143.43	4,683.06	3,552.25	-	2,274.24
ART	51.09	-	-	-	51.09
PHYSICAL EDUCATION	6,296.75	-	236.30	-	6,060.45
ELEMENTARY CLUB ACCOUNTS	1,782.13	-	-	-	1,782.13
SCA	3,903.95	-	-	-	3,903.95
PUMPKINS CONTEST FUNDRAISER	661.46	647.96	16.99	812.28	2,104.71
SCHOOL PICTURES	24,336.48	760.24	-	-	25,096.72
YEARBOOKS	8,398.45	2,690.43	218.15	-	10,870.73
BOX TOPS	2,249.45	92.30	-	-	2,341.75
PRE-K FIELD TRIPS	445.00	52.82	70.00	-	427.82
KINDERGARTEN FIELD TRIPS	815.03	9,078.90	8,096.64	(597.68)	1,199.61
FIRST GRADE FIELD TRIPS	2,172.86	985.00	799.00	(358.20)	2,000.66

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

DUBLIN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
SECOND GRADE FIELD TRIPS	\$ 62.40	\$ 186.58	\$ 124.41	\$ -	\$ 124.57
THIRD GRADE FIELD TRIPS	0.06	472.50	191.00	(200.00)	81.56
FOURTH GRADE FIELD TRIPS	5,455.76	18,246.50	16,852.45	(178.88)	6,670.93
CANDY BARS FUNDRAISER (JAMESTO	-	11,380.00	11,379.91	-	0.09
FIFTH GRADE FIELD TRIPS	0.24	14,188.32	14,506.56	318.00	-
PHYSICAL EDUCATION FIELD TRIPS	848.24	-	-	-	848.24
MUSIC FIELD TRIPS	0.74	-	-	-	0.74
EDWARDS, BRITTANY	421.11	-	-	-	421.11
HASH, SARA (GRANT)	421.11	-	-	(421.11)	-
VIARS, LORRIE	464.00	-	-	-	464.00
SIMMERS, RACHEL	0.05	-	-	(0.05)	-
TALLANT, LINDA	19.58	-	-	-	19.58
WEBSTER MINI GRANT (ROBOTICS)	-	3,227.78	1,155.91	-	2,071.87
VA TECH GRANT	2,453.18	-	-	-	2,453.18
Totals	<u>\$ 111,301.76</u>	<u>\$ 75,087.26</u>	<u>\$ 65,347.25</u>	<u>\$ -</u>	<u>\$ 121,041.77 *</u>
*Represented by:					
-- Checking					<u>\$ 121,041.77</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ 272.74	\$ -	\$ 69.68	\$ -	\$ 203.06
CHROMEBOOK - DAMAGED - STUDENT	-	120.00	120.00	-	-
SCHOOL NURSE FUND	-	100.00	98.82	-	1.18
GENERAL FUND	1,635.07	3,117.85	8,467.12	3,850.03	135.83
SCO ROUNDING	352.03	854.64	(3.55)	-	1,210.22
SCO PROCESSING FEE	209.97	266.56	(1.45)	-	477.98
SCO OVER/UNDER	-	-	-	-	-
INSTRUCTIONAL SUPPLIES	887.64	100.00	65.00	-	922.64
INSTRUCTIONAL SUPP - TEACHERS	827.19	-	86.50	-	740.69
BOOK ROOM	-	-	-	-	-
INSTRUCTIONAL SUPPLIES-SBO2021	1,680.41	-	633.15	-	1,047.26
BEFORE/AFTER SCHOOL TUTORING	-	-	-	-	-
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	11,716.00	2,300.00	-	(917.02)	13,098.98
NEW RIVER VENDING	217.96	128.08	-	-	346.04
CAFETERIA FUND	307.88	-	-	-	307.88
NEEDY CHILDREN FUND	270.74	-	-	-	270.74
PROFESSIONAL DEVELOPEMENT	-	-	-	-	-
PES CHEER ACCOUNT	425.91	-	96.20	-	329.71
PES CRISIS MANAGEMENT	321.72	-	-	-	321.72
PES CONNECTIONS MENTOR	500.00	-	-	-	500.00
MUSIC	212.06	-	-	-	212.06
LIBRARY	774.39	10.00	-	-	784.39
ELEMENTARY CLUB ACCOUNTS	58.70	-	-	-	58.70
GARDEN CLUB	2,052.75	43.25	-	-	2,096.00
ROBOTICS	-	1,909.90	-	-	1,909.90
KIDS HELPING KIDS	1,822.40	-	-	-	1,822.40
STEM CLUB	-	-	-	-	-
ELEM FUNDRAISING	38.80	128.22	-	-	167.02
UNITED WAY	-	102.00	102.00	-	-
STEP IT UP GOLDEN TICKET	-	8,876.20	-	-	8,876.20
INCLUSIVE PLAYGROUND	2,000.00	-	-	-	2,000.00
TITLE I FUNDRAISER	279.00	-	-	-	279.00
SCHOOL PICTURES	4,999.36	2,072.26	-	(4,810.56)	2,261.06
YEARBOOKS	6,022.39	3,822.00	3,707.07	-	6,137.32

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
BOX TOPS	\$ 1,447.85	\$ 85.30	\$ -	\$ -	\$ 1,533.15
LIBRARY FUND RAISER	3,978.64	7,891.63	7,891.63	-	3,978.64
ELEMENTARY FIELD TRIPS	544.21	-	1,833.00	1,833.00	544.21
PRE-K FIELD TRIPS	41.64	114.00	89.00	-	66.64
KINDERGARTEN FIELD TRIPS	843.76	1,071.35	865.04	-	1,050.07
FIRST GRADE FIELD TRIPS	1,219.44	671.00	335.00	-	1,555.44
SECOND GRADE FIELD TRIPS	379.70	851.00	811.00	-	419.70
THIRD GRADE FIELD TRIPS	755.53	1,179.00	1,080.00	-	854.53
FOURTH GRADE FIELD TRIPS	675.99	339.00	343.49	-	671.50
4TH GRADE CHARTERED TRIP	2,415.82	-	-	-	2,415.82
21-22 4TH GRADE CHARTERED TRIP	36.24	-	-	-	36.24
FIFTH GRADE FIELD TRIPS	186.44	393.00	169.95	-	409.49
PHYSICAL 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	633.09	1,500.00	-	-	2,133.09
COMM FOUNDATION OF NRV GRANT	58.66	-	-	-	58.66
RED RIBBON WEEK	(44.55)	-	-	44.55	-
STUFF THE BUS	6,267.49	2,295.00	3,275.16	-	5,287.33
LOVE/PACK THE BUS	1,007.85	-	-	-	1,007.85
SCHOLASTIC BOOK	12.00	-	-	-	12.00
SCHOLASTIC NEWS	914.92	156.00	382.14	-	688.78
Totals	<u>\$ 63,743.65</u>	<u>\$ 40,497.24</u>	<u>\$ 30,515.95</u>	<u>\$ -</u>	<u>\$ 73,724.94 *</u>
*Represented by:					
-- Checking					<u>\$ 73,724.94</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ 3,368.75	\$ -	\$ -	\$ -	\$ 3,368.75
COMPUTER LAB	105.73	-	-	-	105.73
FACULTY/STAFF FUND	2,460.74	30.00	2,246.46	-	244.28
STAFF EVENTS	-	1,605.14	1,980.28	408.00	32.86
GENERAL FUND	2,878.23	877.00	3,920.29	1,425.00	1,259.94
SCO ROUNDING	138.98	289.15	-	-	428.13
SCO PROCESSING FEE	77.57	153.82	-	-	231.39
SCO OVER/UNDER	5.00	3.00	-	-	8.00
INSTRUCTIONAL SUPPLIES	1,573.65	-	496.63	-	1,077.02
INTEREST ON CHECKING	34.45	9.50	-	-	43.95
SOCIAL FUND	899.09	560.00	1,020.88	-	438.21
TECHNOLOGY FUND	5.76	129.95	129.95	-	5.76
NEW RIVER VENDING	384.02	25.39	-	(408.00)	1.41
RIVERLAWN BACK PACK PROGRAM	-	310.00	274.00	-	36.00
RIVERLAWN STUDENT STOCKINGS	120.13	-	-	-	120.13
GRANDPARENTS LUNCHEON	-	278.40	278.40	-	-
STUDENT NEEDS	4,773.35	275.96	17.98	(444.93)	4,586.40
STUDENT SHOES	66.91	2,000.00	1,902.02	-	164.89
DONATIONS	1,210.25	-	-	-	1,210.25
GROWING THE FUTRE INCENTIVES	3,000.00	500.00	-	-	3,500.00
CLINIC	600.00	-	-	-	600.00
MUSIC	100.10	-	-	-	100.10
LIBRARY	5,899.88	4,002.89	1,385.07	-	8,517.70
PHYSICAL EDUCATION	134.55	-	316.65	182.10	-
ESCAPE ROOM CLUB	72.65	-	-	-	72.65
GARDEN CLUB	2,235.94	-	391.66	-	1,844.28
ECOLOGY	763.80	-	-	-	763.80
PK PLAYGROUND FUNDRAISER	7,169.38	2,191.31	-	(277.98)	9,082.71
ART FUNDRAISER	420.68	-	-	-	420.68
P.E. FUNDRAISER	13,278.10	4,754.80	15,515.91	(182.10)	2,334.89
FALL PICTURES	9,363.30	1,173.43	-	-	10,536.73
SPRING PICTURES	13,143.93	536.41	-	(1,500.00)	12,180.34
PRE-K FIELD TRIPS	-	57.49	170.00	112.51	-
KINDERGARTEN FIELD TRIPS	-	186.21	659.50	473.29	-
FIRST GRADE FIELD TRIPS	-	1,117.61	1,020.00	(97.61)	-
SECOND GRADE FIELD TRIPS	-	84.00	311.50	227.50	-
THIRD GRADE FIELD TRIPS	-	-	216.00	216.00	-
FOURTH GRADE FIELD TRIPS	-	-	288.00	288.00	-
FIFTH GRADE FIELD TRIPS	-	1,336.50	265.50	(1,071.00)	-
PHYSICAL EDUCATION FIELD TRIPS	-	150.79	137.25	(13.54)	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
MUSIC FIELD TRIPS	\$ -	\$ 160.00	\$ 160.00	\$ -	\$ -
TEACHER MIN GRANT-CONNER	2.03	-	-	-	2.03
ROBOTICS	-	1,909.90	-	-	1,909.90
HOUSE SYSTEM GRANT	600.00	-	-	-	600.00
KIDS HELPING KIDS	702.13	1,140.38	821.79	(3.00)	1,017.72
KIDS CLUB FUND	1,070.09	435.49	636.94	-	868.64
KIDS CLUB-HAT CONTEST	704.15	-	-	-	704.15
RED RIBBON WEEK	200.00	-	-	-	200.00
SCHOLASTIC BOOK CLUB-MIDKIFF	127.00	-	-	-	127.00
SCHOLASTIC BOOK CLUB-JENNINGS	72.07	-	-	-	72.07
SCHOLASTIC BOOK CLUB-QUESENBER	29.00	-	-	-	29.00
SCHOLASTIC BOOK CLUB-RES	162.81	-	-	-	162.81
SCHOLASTIC BOOK CLUB-DUNCAN	321.00	-	152.87	-	168.13
SCHOLASTIC BOOK CLUB-CASTELLUC	326.50	-	100.98	-	225.52
SCHOLASTIC NEWS	-	359.28	672.06	312.78	-
PTO FUNDS-ARNOLD	185.23	-	-	-	185.23
PTO FUNDS-AYLOR	1,284.75	-	-	-	1,284.75
PTO FUNDS-BENTLEY	579.86	-	-	-	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	259.54	-	23.75	-	235.79
PTO FUNDS-COOK	403.05	-	68.00	-	335.05
PTO FUNDS-HODGE	222.24	-	126.34	-	95.90
PTO FUNDS-DUNCAN	555.17	-	45.93	-	509.24
PTO FUNDS-DUNNIGAN	561.19	-	14.50	-	546.69
PTO FUNDS-LAWSON	548.02	-	76.85	-	471.17
PTO FUNDS-FISHER	671.35	-	-	-	671.35
PTO FUNDS-HAMMOND	235.00	-	-	-	235.00
PTO FUNDS-HICKMAN	554.28	-	424.14	-	130.14
PTO FUNDS-HOUDE	350.00	-	-	-	350.00
PTO FUNDS-HUNT	85.31	-	60.80	-	24.51
PTO FUNDS-K. JONES	654.72	-	258.69	-	396.03
PTO FUNDS-HUBBLE	632.28	-	194.99	-	437.29
PTO FUNDS-KING L.	517.40	-	20.34	-	497.06
PTO FUNDS-KING V.	458.49	-	-	-	458.49
PTO FUNDS-MCDOWELL	573.08	-	290.00	-	283.08
PTO FUNDS-BURCHETT	663.46	-	-	-	663.46
PTO FUNDS-MOORE	848.11	-	137.53	-	710.58
PTO FUNDS-PHILLIPS, P.	473.62	-	390.96	-	82.66

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

RIVERLAWN ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
PTO FUNDS-NURSE	\$ 115.01	\$ -	\$ -	\$ -	\$ 115.01
PTO FUNDS-OWEN	340.29	-	309.03	-	31.26
PTO FUNDS-PHILLIPS, S.	398.61	-	119.24	-	279.37
PTO FUNDS-COMPTON	240.69	-	155.72	-	84.97
PTO FUNDS-DICKERSON	88.79	-	-	25.00	113.79
PTO FUNDS-PRICE	175.00	-	119.00	-	56.00
PTO FUNDS-PRUITT	421.53	-	-	-	421.53
PTO FUNDS-QUESENBERRY	924.40	-	-	-	924.40
PTO FUNDS-ITRT	109.15	-	-	-	109.15
PTO FUNDS-SLADE	110.00	-	-	-	110.00
PTO FUNDS-RILEY	390.71	-	180.40	50.00	260.31
PTO FUNDS-MIDKIFF	174.93	-	119.78	-	55.15
PTO FUNDS-SOPER	39.63	-	-	-	39.63
PTO FUNDS-MUSIC	498.39	-	50.00	-	448.39
PTO FUNDS-WALDRON	722.94	-	-	-	722.94
PTO FUNDS-REECE	210.04	-	-	-	210.04
PTO FUNDS-WILSON	653.34	-	-	-	653.34
PTO FUNDS-WORRELL	520.57	-	-	-	520.57
PTO FUNDS -CASTELLUCCIO	680.74	-	180.71	-	500.03
PTO FUNDS-WIRT	200.40	-	-	-	200.40
PTO FUNDS-LUNDY	381.50	-	-	-	381.50
PTO FUNDS-DELISLE	273.11	-	40.84	-	232.27
PTO FUNDS-LUSK	90.00	-	-	-	90.00
PTO FUNDS- ELL	250.00	-	-	-	250.00
PTO FUNDS-PART TIME TITLE ONE	100.00	-	-	-	100.00
PTO FUNDS-CONNER	75.00	-	-	-	75.00
PTO FUNDS-SOL COACH	50.00	-	-	-	50.00
PTO FUNDS-WOOD	-	100.00	373.82	277.98	4.16
Totals	\$ 98,459.95	\$ 26,743.80	\$ 39,269.93	\$ -	\$ 85,933.82 *

*Represented by:

-- Checking

\$ 85,933.82

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ 1,895.51	\$ -	\$ -	\$ -	\$ 1,895.51
FACULTY/STAFF FUND	89.10	-	-	-	89.10
GENERAL FUND	68,031.02	2,012.67	59,987.43	(85.00)	9,971.26
UNITED WAY DONATIONS	-	88.00	88.00	-	-
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 BOPP-SONIC CARD FUND	75.02	-	47.79	-	27.23
TRINA PAYNE-SONIC CARD FUND	4.03	-	-	-	4.03
SCO ROUNDING	186.87	32.03	-	-	218.90
SCO PROCESSING FEE	88.56	12.48	-	-	101.04
INTEREST ON CHECKING	6.06	-	-	-	6.06
PRINCIPAL FUND	468.43	-	-	-	468.43
SOCIAL FUND	370.70	784.50	659.63	-	495.57
TECHNOLOGY FUND	7.08	-	-	-	7.08
VENDING	143.25	-	-	-	143.25
DONATIONS	7,722.03	1,713.77	35.93	-	9,399.87
DONATIONS-TRACK	6,553.20	8,491.00	-	-	15,044.20
KINDERGARTEN	45.00	-	-	-	45.00
FOURTH GRADE	125.00	-	-	-	125.00
LIBRARY	450.96	10.95	97.95	-	363.96
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 EXPLORATION CLUB	114.00	-	-	-	114.00
SES ROBOTICS TEAM CLUB	-	1,909.90	-	-	1,909.90
FUND RAISER SES	803.29	-	-	-	803.29
SCHOOL PICTURES	4,662.45	1,216.37	-	-	5,878.82
YEARBOOKS	2,022.87	1,308.00	-	-	3,330.87
LIBRARY FUND RAISER	1,379.74	6,287.80	4,497.74	-	3,169.80
PRE-K FIELD TRIPS	63.50	395.00	262.00	(152.00)	44.50
KINDERGARTEN FIELD TRIPS	355.25	593.00	286.00	(336.00)	326.25
FIRST GRADE FIELD TRIPS	218.81	244.00	-	(252.00)	210.81
SECOND GRADE FIELD TRIPS	201.64	942.00	549.00	(328.00)	266.64
THIRD GRADE FIELD TRIPS	1,101.00	342.00	405.00	-	1,038.00
FOURTH GRADE FIELD TRIPS	1,809.42	3,030.00	2,985.00	473.00	2,327.42
FIFTH GRADE FIELD TRIPS	2,019.31	8,163.00	8,944.27	680.00	1,918.04

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SNOWVILLE ELEMENTARY SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
PHYSICAL EDUCATION FIELD TRIPS	\$ 313.64	\$ -	\$ -	\$ -	\$ 313.64
JUDY BARR SCHOLARSHIP	1,183.90	100.00	-	-	1,283.90
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	3,066.00	2,801.89	-	543.36
Totals	<u>\$ 104,634.31</u>	<u>\$ 40,742.47</u>	<u>\$ 81,647.63</u>	<u>\$ -</u>	<u>\$ 63,729.15 *</u>
*Represented by:					
-- Checking					\$ 62,437.60
-- Checking - Restricted					1,291.55
Total					<u>\$ 63,729.15</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY MIDDLE SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ 2,874.87	\$ -	\$ -	\$ -	\$ 2,874.87
GENERAL FUND	27,575.22	2,401.70	28,732.90	(160.15)	1,083.87
CHANGE FUND	600.00	600.00	600.00	-	600.00
SCO ROUNDING	692.01	1,280.19	-	-	1,972.20
SCO PROCESSING FEE	37.47	141.83	-	-	179.30
SCO OVER/UNDER	-	12.00	-	(12.00)	-
GUIDANCE FUND	-	-	55.11	55.11	-
STUDENT ASSISTANCE	2,544.01	1,180.00	1,429.82	(55.11)	2,239.08
INSTRUCTIONAL SUPPLIES	5,257.69	-	-	-	5,257.69
READING MATERIALS	6,540.65	-	6,700.80	160.15	(0.00)
TEACHER APPRECIATION	2,553.78	-	562.78	-	1,991.00
OLWEUS/PBIS	675.24	-	-	-	675.24
SHELOE GROWING THE FUTURE	4,298.91	2,850.00	-	-	7,148.91
SOCIAL FUND	1,014.91	220.00	302.15	-	932.76
COFFEE FUND	175.29	-	-	-	175.29
COKE	1,223.37	1,511.91	1,524.56	-	1,210.72
DONATIONS	425.07	515.30	-	-	940.37
ART (FFE)	4,724.93	-	-	-	4,724.93
CULINARY (FFE)	5,000.00	-	-	-	5,000.00
PE/ATHLETICS (FFE)	1,067.39	-	1,059.64	-	7.75
BAND/CHORUS (FFE)	13,783.44	-	-	-	13,783.44
SCIENCE CLASSROOMS (FFE)	806.94	-	788.16	-	18.78
SPECIAL EDUCATION CLASSROOMS	5,000.00	-	1,273.00	-	3,727.00
GENERAL INCIDENTALS (FFE)	791.98	-	681.00	-	110.98
SIXTH GRADE	780.24	-	290.91	-	489.33
SEVENTH GRADE	2.72	-	-	-	2.72
EIGHTH GRADE	216.07	805.00	819.97	-	201.10
BAND	5,731.90	-	40.00	(433.89)	5,258.01
BAND ALL DISTRICT	-	-	433.89	433.89	-
CHOIR	9,424.48	4,324.00	6,390.52	-	7,357.96
CHOIR ALL DISTRICT	414.97	-	-	-	414.97
SPECIAL EDUCATION	137.11	-	-	-	137.11
SPECIAL EDUC ADVISORY COMMITTEE	347.59	-	-	-	347.59
SPED COFFEE SHOP	193.45	-	-	-	193.45
AGRISCIENCE	671.45	516.00	524.77	-	662.68
INFORMATION TECHNOLOGY	476.57	-	102.98	-	373.59
STEM	150.00	730.00	156.94	-	723.06
STEM LAB (PCBOS)	24,000.00	-	6,245.01	-	17,754.99
FAMILY AND CONSUMER SCIENCE	561.14	964.00	167.39	-	1,357.75
LIBRARY	4,110.23	4,638.99	4,723.04	-	4,026.18

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY MIDDLE SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
ART	\$ 489.21	\$ 817.00	\$ 454.53	\$ -	\$ 851.68
PHYSICAL EDUCATION	38.21	-	20.00	-	18.21
DRAMA	10,605.50	6,339.07	7,385.33	-	9,559.24
PC FISHING TEAM	1,039.90	362.30	1,402.20	-	-
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 SOCIETY	240.00	907.95	970.28	-	177.67
SPANISH CLUB	-	534.00	530.00	-	4.00
FCCLA	185.75	-	-	-	185.75
FFA	3,122.55	1,959.50	3,589.42	-	1,492.63
SGA	863.68	-	-	-	863.68
COMPETITION CHEER	-	2,498.00	1,210.00	-	1,288.00
MIDDLE SCHOOL FUND RAISING	5,877.27	14,304.95	8,218.60	-	11,963.62
SIXTH GRADE	579.46	-	-	-	579.46
SEVENTH GRADE	253.49	-	-	-	253.49
EIGHTH GRADE	187.43	2,704.00	1,770.00	-	1,121.43
SIXTH GRADE	415.26	-	-	-	415.26
EIGHTH GRADE	151.87	-	52.51	-	99.36
SCHOOL PICTURES	10,378.93	1,537.00	-	(1,745.90)	10,170.03
YEARBOOKS	7,159.69	3,781.17	21.00	-	10,919.86
BOX TOPS	135.95	-	-	-	135.95
LIBRARY FUND RAISER	0.23	-	-	-	0.23
SIXTH GRADE FIELD TRIPS	2,679.63	2,433.00	2,703.00	12.00	2,421.63
SEVENTH GRADE FIELD TRIPS	6,555.00	411.00	-	-	6,966.00
EIGHTH GRADE FIELD TRIPS	1,349.49	1,752.00	2,626.65	-	474.84
8TH GRADE SPRING TRIP	5,862.55	28,225.37	30,660.47	-	3,427.45
MISC. ATHLETICS	98.98	1,706.00	2,605.43	800.45	-
BASKETBALL BOYS	1,675.81	4,693.00	3,486.64	(1,294.54)	1,587.63
BASKETBALL GIRLS	1,845.56	4,504.00	2,739.07	(1,600.44)	2,010.05
CHEERLEADING	970.40	3,346.00	5,220.47	1,745.90	841.83
FOOTBALL	138.20	5,756.00	3,085.10	(2,615.06)	194.04
BASEBALL	1,533.36	2,598.00	6,746.42	2,615.06	-
CROSS COUNTRY	-	-	775.00	775.00	-
GOLF	-	-	303.26	303.26	-
OUTDOOR TRACK	-	1,076.00	2,897.79	1,821.79	-
SOCCER BOYS	143.46	1,577.00	2,545.90	825.44	-
SOCCER GIRLS	214.85	1,774.49	1,373.66	-	615.68

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY MIDDLE SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
SOFTBALL	\$ -	\$ 7,606.33	\$ 9,016.05	\$ 1,409.72	\$ -
FIELD SIGNS	2,716.32	2,020.00	815.00	(1,409.72)	2,511.60
VOLLEYBALL	2,198.36	2,375.00	1,923.36	(1,821.79)	828.21
WRESTLING	-	1,678.00	1,868.83	190.83	-
AWARDS	925.00	-	-	-	925.00
STEM MINI GRANT	2.15	-	-	-	2.15
READING MINI GRANT	5.31	-	-	-	5.31
SPANISH MINI GRANT	3.00	-	-	-	3.00
COMPUTER MNI GRANT	-	432.56	432.56	-	-
SCHOOL STORE	566.22	-	-	-	566.22
PETTY CASH	50.00	52.20	50.00	-	52.20
Totals	<u>\$ 206,998.13</u>	<u>\$ 132,451.81</u>	<u>\$ 171,103.87</u>	<u>\$ -</u>	<u>\$ 168,346.07 *</u>

*Represented by:

-- Checking

\$ 168,346.07

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
CLINICAL FACULTY FUND	\$ 334.72	\$ -	\$ -	\$ -	\$ 334.72
GENERAL FUND	4,398.95	26,337.02	30,221.42	2,229.08	2,743.63
PCHS GRADUATION	-	23,970.30	23,770.30	-	200.00
BUILDING AND GROUNDS	-	-	630.50	630.50	-
FINE ARTS M SHREWSBURY	1,275.00	-	-	-	1,275.00
ACTIVITY/ATHLETIC CHANGE FUND	-	5,100.00	5,100.00	-	-
RESTITUTION - HARRELL	1,314.30	573.70	-	-	1,888.00
SCO ROUNDING	1,529.92	2,004.75	-	-	3,534.67
SCO PROCESSING FEE	387.20	264.19	-	-	651.39
SCO OVER/UNDER	-	485.00	-	-	485.00
COMMIT TO GRADUATE	5,962.50	2,174.77	5,300.00	-	2,837.27
INSTRUCTIONAL SUPPLIES	1,800.02	-	-	-	1,800.02
INTEREST ON CHECKING	1,949.76	165.99	-	-	2,115.75
OFFICE SUPPLIES	-	-	1,401.41	1,401.41	-
SHELOR GROWING THE FUTURE	6,250.27	2,000.00	-	(4,000.00)	4,250.27
STUDENT FEES	5,647.06	-	1,395.00	-	4,252.06
STUDENT PARKING	24,640.54	347.00	1,928.35	-	23,059.19
TRANSCRIPTS	655.41	42.00	-	-	697.41
COKE	226.01	-	-	-	226.01
LANCE	55.14	-	-	-	55.14
PEPSI	1,065.15	1,308.53	-	(2,318.25)	55.43
STUDENT ASSISTANCE	2,128.91	200.00	465.38	-	1,863.53
GUIDANCE/CHRISTMAS ANGEL	1,482.30	3,370.00	3,350.50	-	1,501.80
GUIDANCE - CLOTHING CLOSET	-	1,340.00	693.44	-	646.56
ENDEAVOR	602.60	-	-	-	602.60
SNP SPECIAL FUND	5,211.35	397.00	2,530.14	-	3,078.21
AKERS MEMORIAL SCHOLARSHIP	9,385.69	2.24	1,500.00	-	7,887.93
LEE COOK SCHOLARSHIP	3,063.24	25.03	1,000.00	-	2,088.27
SCIENCE TECHNOLOGY	1,106.28	-	-	-	1,106.28
DRIVERS EDUCATION	16,478.92	8,200.00	2,763.00	-	21,915.92
BAND	5,946.54	-	2,201.93	-	3,744.61
BAND BOOSTERS	9,931.44	21,864.41	15,516.73	1,619.39	17,898.51
BAND ALL DISTICT	-	-	359.59	359.59	-
CHOIR BOOSTERS	2,966.66	4,432.50	2,427.77	(300.00)	4,671.39
THEATRE ARTS	9,287.29	18,435.76	18,464.07	(105.00)	9,153.98
THEATRE ARTS - TALENT SHOW	500.00	-	-	-	500.00
THEATRE ARTS BOOSTERS	12,565.93	52,596.36	46,362.75	-	18,799.54
ENGLISH DEPARTMENT	218.93	-	150.00	-	68.93
ENGLISH LANGUAGE LEARNERS	500.00	-	-	-	500.00
MATH DEPARTMENT	1,425.84	500.00	1,018.73	(500.00)	407.11

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
AUTO BODY	\$ 2,613.23	\$ 1,720.00	\$ 2,140.75	\$ -	\$ 2,192.48
AUTO TECHNOLOGY	2,620.37	3,224.48	4,494.25	-	1,350.60
CARPENTRY	2,556.33	735.00	855.64	(180.00)	2,255.69
BUSINESS EDUCATION	75.00	-	-	-	75.00
CRIMINAL JUSTICE	561.54	-	104.00	-	457.54
CHILD CARE	27,196.02	46,091.00	68,480.43	(500.00)	4,306.59
COSMETOLOGY	2,393.83	4,330.18	4,580.71	-	2,143.30
STEM	3,995.24	400.00	339.00	180.00	4,236.24
STEM ROBOTICS PCMS	2,824.53	1,365.00	766.60	155.00	3,577.93
ELECTRICITY	110.87	-	-	-	110.87
HORTICULTURE	6,880.24	31,092.40	28,380.73	(814.26)	8,777.65
OCCUPATIONAL FOODS	2,624.47	21,248.25	23,607.47	3,384.26	3,649.51
CTE CENTER	2,845.51	25,483.57	10,662.24	(1,275.00)	16,391.84
CYBER SECURITY	4.75	-	-	-	4.75
SMALL ANIMAL CARE	522.61	964.00	874.28	75.00	687.33
WELDING/SMALL ENGINES	2,725.38	1,536.85	120.00	775.00	4,917.23
PHARMACY TECH	140.36	-	100.35	-	40.01
CNA	-	400.00	-	-	400.00
MENSTRUAL EQUALITY	127.52	-	123.82	-	3.70
LIBRARY	2,962.23	326.00	1,753.42	-	1,534.81
ART	8,086.59	2,002.50	1,162.42	-	8,926.67
PHYSICAL EDUCATION	252.18	-	112.18	-	140.00
PC FISHING TEAM	701.80	252.65	954.45	-	-
SCA	5,849.22	3,329.00	3,569.73	-	5,608.49
FCCLA	312.04	918.00	946.00	-	284.04
FFA	3,575.12	19,909.10	19,591.21	-	3,893.01
AFRICAN AMERICAN HISTORY	539.43	-	-	-	539.43
AFTER PROM CELEBRATION	2,001.87	14,798.00	11,663.02	2,710.00	7,846.85
ART LEAGUE	561.65	-	-	-	561.65
CAVE	2,304.57	224.00	-	-	2,528.57
CUGA (ENVIRONMENTAL)	48.79	-	-	-	48.79
DECA	1,041.42	21,372.78	20,878.95	500.00	2,035.25
FRESHMAN CLASS	1,012.62	-	-	-	1,012.62
SOPHOMORE CLASS	1,185.41	-	-	-	1,185.41
JUNIOR CLASS	6,765.66	15,042.43	7,809.98	(3,610.00)	10,388.11
SENIOR CLASS	1,549.46	1,215.43	60.00	-	2,704.89
FBLA	819.58	201.00	191.71	-	828.87
FCA	3,496.15	250.00	-	-	3,746.15
FORENSICS	120.00	-	406.34	286.34	-
GRADUATING CLASS GIFT PROJECT	650.48	-	-	-	650.48

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
HOSA	\$ 2,266.47	\$ 1,140.00	\$ 713.99	\$ -	\$ 2,692.48
INTERACT	639.77	-	-	-	639.77
LITERARY MAGAZINE	375.00	-	-	-	375.00
MACC	-	510.08	1,281.00	770.92	-
NATIONAL HONOR SOCIETY	9,242.03	2,166.00	1,960.02	-	9,448.01
NEW RIVER FEDERATION (FFA)	595.57	-	-	-	595.57
NEWSPAPER	239.72	-	-	-	239.72
LIFE CENTERED ED	2,510.14	754.80	2,135.78	-	1,129.16
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	697.05	1,749.00	1,988.00	-	458.05
TARS (TEENAGE REPUBLICANS)	253.39	-	-	-	253.39
TRANSITION SERVICES	938.76	-	-	-	938.76
VIDEO	2,288.89	928.00	1,621.31	405.00	2,000.58
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	1.09	-	-	-	1.09
BOWLING CLUB	48.00	-	-	-	48.00
GENDER SEXUALITY ALLIANCE	8.15	-	-	-	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	13,528.57	4,278.69	12,554.85	-	5,252.41
FINE ARTS FUNDRAISER	320.00	-	-	-	320.00
ENGLISH DEPARTMENT FIELD TRIP	-	520.50	311.50	-	209.00
SPECIAL EDUCATION FIELD TRIPS	500.00	-	-	-	500.00
ATHLETIC MISC	68,759.29	19,972.28	49,993.58	19,505.46	58,243.45
UNIFORMS	1,790.30	93,507.30	87,960.49	-	7,337.11
ATHLETIC CONTINGENCY	143,259.88	-	-	(54,400.00)	88,859.88
ATHLETIC TRACK RING DONATIONS	-	1,102.15	8,429.00	7,326.85	-
ATH - EQUIP UNIFORM - D SMITH	-	25,000.00	4,584.35	-	20,415.65
SPRING SPORTS PRAC FACILITY	247.39	-	-	-	247.39
THROWBACK NIGHT	391.38	-	-	-	391.38
FIRST AID SUPPLIES	-	-	4,743.56	4,743.56	-
BASEBALL	-	5,608.56	7,139.06	1,530.50	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
BASEBALL BOOSTERS	\$ 9,625.28	\$ 13,331.00	\$ 12,069.94	\$ -	\$ 10,886.34
BASEBALL BUDGET	-	-	1,342.07	1,342.07	-
BASKETBALL BOYS	-	13,995.90	8,176.11	(5,819.79)	-
BASKETBALL BOYS BOOSTERS	306.43	4,875.00	4,730.70	(450.73)	-
BASKETBALL BOYS BUDGET	-	-	1,782.87	1,782.87	-
BASKETBALL GIRLS	-	13,354.79	8,904.02	(4,450.77)	-
BASKETBALL GIRLS BOOSTERS	5,841.71	2,470.70	9,295.07	1,422.66	440.00
BASKETBALL GIRLS BUDGET	-	-	2,237.96	2,237.96	-
BBALL GIRLS CONF/REGION/STATE	-	15,787.51	17,293.38	1,505.87	-
BASKETBALL GIRLS COUGAR EVENTS	143.38	-	-	-	143.38
CHEERLEADING BOOSTERS	5,894.83	32,683.59	31,167.71	1,500.00	8,910.71
CHEERLEADING CONF/REG/STATE	-	457.50	1,433.76	976.26	-
CHEERLEADING COMPETITION	5,715.27	11,056.40	13,168.45	-	3,603.22
PCMS CHEERLEADING BOOSTER	50.94	-	-	-	50.94
CROSS COUNTRY	-	-	2,015.61	2,015.61	-
TRACK CROSS COUNTRY BOOSTERS	3,117.09	1,000.00	830.37	-	3,286.72
CROSS COUNTRY BUDGET	-	-	400.00	400.00	-
CROSS COUNTRY CONF/REG/STATE	-	-	486.72	486.72	-
FOOTBALL	-	50,355.60	16,281.35	(34,074.25)	-
FOOTBALL BOOSTERS	51,106.19	19,449.97	21,909.78	1,473.60	50,119.98
FOOTBALL BUDGET	-	0.81	22,058.82	22,058.01	-
FOOTBALL BENEFITS-RADFORD	-	13,568.65	9,272.55	(4,296.10)	-
GOLF	-	-	175.60	175.60	-
GOLF BOOSTERS	-	420.00	-	-	420.00
GOLF BUDGET	-	-	239.03	239.03	-
INDOOR TRACK	-	-	5,835.41	5,835.41	-
INDOOR TRACK BOOSTERS	402.00	106.25	-	-	508.25
INDOOR TRACK BUDGET	-	-	400.00	400.00	-
INDOOR TRACK CONF/REG/STATE	-	-	218.36	218.36	-
OUTDOOR TRACK	-	1,326.00	3,423.83	2,097.83	-
OUTDOOR TRACK BOOSTERS	1,636.73	-	749.84	-	886.89
OUTDOOR TRACK BUDGET	-	-	1,550.40	1,550.40	-
OUTDOOR TRACK CONF/REG/STATE	-	-	1,027.68	1,027.68	-
SOCCER BOYS	-	5,494.20	5,227.21	(266.99)	-
SOCCER BOYS BOOSTERS	379.70	-	-	-	379.70
SOCCER GIRLS	-	1,937.28	3,546.38	1,626.14	17.04
SOFTBALL	-	4,825.20	6,441.19	1,615.99	-
SOFTBALL BOOSTERS	748.53	1,459.60	1,574.98	-	633.15
SOFTBALL BUDGET	-	-	1,598.00	1,598.00	-
SWIMMING	-	-	2,691.74	2,691.74	-

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
SWIMMING BOOSTERS	\$ 3,523.09	\$ 7,923.00	\$ 8,203.33	\$ -	\$ 3,242.76
TENNIS BOYS	-	-	200.80	200.80	-
TENNIS BOYS BOOSTER	-	80.00	-	-	80.00
TENNIS BOYS BUDGET	-	-	257.25	257.25	-
TENNIS GIRLS	-	-	230.40	230.40	-
TENNIS GIRLS BOOSTER	717.12	-	154.46	-	562.66
TENNIS GIRLS BUDGET	-	-	257.24	257.24	-
VOLLEYBALL	-	5,181.44	6,226.79	1,045.35	-
VOLLEYBALL BOOSTER	94.27	5,930.00	2,560.24	-	3,464.03
VOLLEYBALL BUDGET	-	-	487.49	487.49	-
WRESTLING	-	2,093.44	3,297.00	1,203.56	-
WRESTLING BOOSTER	1,714.47	6,347.05	5,659.96	-	2,401.56
WRESTLING BUDGET	-	-	139.99	139.99	-
WRESTLING CONF/REG/STATE	-	531.33	2,859.60	2,328.27	-
FIELD MAINTENANCE BASEBALL	-	-	548.56	548.56	-
FIELD MAINTENANCE SOFTBALL	-	-	583.92	583.92	-
FIELD MAINTENANCE FOOTBALL	-	10,000.00	7,378.40	7,378.40	10,000.00
FIELD MAINTENANCE SOCCER	-	-	1,418.70	1,418.70	-
CONCESSIONS	2,433.34	25,780.95	16,160.12	(4,084.46)	7,969.71
MINI GRANTS	29.75	-	-	-	29.75
LOIS NEBLETT SCHOLARSHIP	-	250.00	-	-	250.00
SHAWN CALLIS MEMORIAL SCH	500.00	-	500.00	-	-
ISAEP FUNDS	797.00	-	-	-	797.00
BUNTS SCHOLARSHIP	14,446.93	-	2,000.00	(500.00)	11,946.93
PATTI WRIGHT SCHILLING CLASS64	6,500.00	4,000.00	1,500.00	-	9,000.00
DUANE DISHON SCHOLARSHIP	11.22	-	-	-	11.22
ALPHA DELTA KAPPA SCHOLARSHIP	1,000.00	-	500.00	-	500.00
MARTHA AND BOBBY JACKSON SCHL	500.00	1,000.00	500.00	-	1,000.00
RICHARD LINEBERRY SCHOL	1,000.00	-	-	-	1,000.00
CRITZER PTO SCHOLARSHIP	250.00	2,000.00	250.00	-	2,000.00
STEVENS SCHOLARSHIP	1,685.00	525.00	-	-	2,210.00
BUILDING TRADE SCHOLARSHIP	1,395.00	-	-	-	1,395.00
CAMP COUGAR SCHOLARSHIP	5,581.50	300.00	-	(2,807.00)	3,074.50
CAMERON FITZWATER SCHOLARSHIP	11,463.53	300.00	4,000.00	500.00	8,263.53
HOSA/VBS SCHOLARSHIP	200.00	-	-	-	200.00
INSTRUCTIONAL GRANT	2,870.13	-	-	-	2,870.13
DEBORAH LINKOUS MEMORIAL	1,000.00	1,000.00	750.00	-	1,250.00
PTO SCHOLARSHIP	4,950.75	-	1,000.00	-	3,950.75
TOMMY RATLIFF MEM SCHOLARSHIP	1,000.00	2,000.00	500.00	-	2,500.00
SOCIAL STUDIES SCHOLARSHIP	250.00	-	-	-	250.00

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

PULASKI COUNTY HIGH SCHOOL
ACTIVITY FUNDSStatement of Cash Receipts, Disbursements and Balances-All Funds
Year Ended June 30, 2023

Funds	Cash Balance July 1, 2022	Receipts	Disbursements	Interfund Transfers	Cash Balance June 30, 2023
SCA SCHOLARSHIP	\$ 275.01	\$ -	\$ -	\$ -	\$ 275.01
PC LEAD THRU SERVICE SCHOLAR	7,091.00	2,935.00	2,500.00	-	7,526.00
EARLY CHILDHOOD SCHR	-	-	500.00	500.00	-
DES PTO SCHOLARSHIP	250.00	500.00	500.00	-	250.00
RES PTO SCHOLARSHIP	300.00	-	300.00	-	-
STUDENT ADVISOR TO SCHOOL BOAR	-	1,500.00	-	-	1,500.00
PES PTO SCHOLARSHIP	250.00	-	-	-	250.00
VICKIE L HOUK MEM SCH	500.00	-	-	-	500.00
SPECIAL OLYMPICS	244.75	-	-	-	244.75
BOOKS SOLD	768.49	-	-	-	768.49
ADVANCED PLACEMENT	986.30	3,976.00	3,751.00	-	1,211.30
DUAL ENROLLMENT	6,566.18	-	-	-	6,566.18
PSAT	43.00	1,680.00	1,268.00	-	455.00
SCIENCE AWARDS	-	250.00	-	-	250.00
CAMP COUGAR	26,138.45	25,254.34	21,850.94	2,807.00	32,348.85
ROBOTICS	4,000.00	-	-	-	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	<u>\$ 698,348.73</u>	<u>\$ 871,099.03</u>	<u>\$ 887,048.26</u>	<u>\$ -</u>	<u>\$ 682,399.50 *</u>

*Represented by:

-- Checking	\$ 611,347.63
-- Checking - Restricted	57,602.94
-- Certificate of Deposit - Restricted	13,448.93
Total	<u>\$ 682,399.50</u>

PULASKI COUNTY SCHOOL BOARD, VIRGINIA

SOUTHWEST VIRGINIA GOVERNOR'S SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances
Year Ended June 30, 2023

Cash Balance, July 1, 2022	\$ 310,304.15
<u>Receipts:</u>	
Interest Income	\$ 714.70
Investment Income-Educational Foundation	10,817.71
Miscellaneous	1,665.60
Scholarships	10,250.00
Total receipts	\$ 23,448.01
Total receipts and cash balance	\$ 333,752.16
<u>Disbursements:</u>	
Recruiting Funds	\$ 1,500.00
Scholarship Funds/Tuition Payments	9,450.00
Science Fair/State Science Fair	758.23
Investment Expense	0.00
Miscellaneous	100.00
Total disbursements	\$ 11,808.23
Cash Balance, June 30, 2023	\$ 321,943.93 *
* Represented by:	
Money Market - Unrestricted	\$ 148,749.57
Checking - Unrestricted	32,470.25
Certificate of Deposit - Unrestricted	30,294.30
Money Market - Restricted	2,174.38
Investment - Restricted	108,255.43
Total Funds	\$ 321,943.93



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, 2023. 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

- 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 Krispy Kreme and Little Caesar's fundraisers were posted to the Jamestown Fieldtrip Fund and collections were not properly detailed to accurately calculate gross profit.

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TO THE PRINCIPAL

Dublin Elementary School

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General

- During review, we noted that 5 activity accounts' beginning balances did not agree to the prior year's ending balance. We recommend that changes not be made to prior period balances after the bank reconciliation has been completed and information provided for audit.
- Transfers from funds that have a sponsor (e.g. fundraising or clubs) to another fund require documented approval of the both the principal and activity sponsor. Transfer number 2319 did not have proof the activity sponsor's approval and we do not see a place for approval on the forms currently utilized.

Fundraising Activities

- Non-related fieldtrip transactions are being posted to the Candy Bars 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.

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TO THE PRINCIPAL

Pulaski County High School

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General

- All journal entries/fund transfers should be approved by the principal and the club sponsor, as applicable. There were several instances where we noted no approval by the principal and the approval forms do not have a space for sponsor approval.

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. In the prior year, 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

- 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 several instances in which amounts were not turned in timely, including the following:
 - Receipts collected by Julie Anderson dated 09/27/2022 were remitted to the bookkeeper on 10/04/2022.
 - Receipts collected by Melanie Lester dated 12/16/2022 were remitted to the bookkeeper on 01/02/2023.
 - Receipts collected by Melanie Lester dated 12/20/2022 were remitted to the bookkeeper on 01/02/2023.

Fundraising Activities

- Staff should price yearbooks in order to cover costs associated with the purchase of the same. Additionally, adequate controls should be maintained over inventory to minimize any associated losses. The school's yearbooks fund showed a loss for fiscal year 2022. The final invoice for the fiscal year 2023 yearbook has not been paid, so we are unable to calculate profit for 2023.

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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, 2023. 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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Pulaski Elementary School

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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.
- The receipting process should provide an adequate audit trail. System generated receipts should be supported by teacher/sponsor receipts or logs and amounts should be easily verified. We were unable to agree system receipt numbers 3607 and 4301, to initial collection records maintained by teacher/sponsor.

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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, 2023. 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, 2023. 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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Southwest Virginia Governor's School

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No comments based on procedures performed.

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