

**STAFFORD COUNTY PUBLIC SCHOOLS
ACTIVITY FUNDS**

FINANCIAL AND COMPLIANCE REPORTS

YEAR ENDED JUNE 30, 2017



ASSURANCE, TAX & ADVISORY SERVICES

STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the School Board
Stafford County Public Schools
Stafford, Virginia

Report on the Financial Statement

We have audited the accompanying summary statement of cash receipts, disbursements, net transfers and adjustments (financial statement) of the Stafford County Public Schools Activity Funds (Schools) as of and for the year ended June 30, 2017 and the related notes to the financial statement as listed in the table of contents.

Management's Responsibility 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; this includes determining 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.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances of the Schools as of June 30, 2017, and the results of its cash receipts, disbursements, net transfers and adjustments for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

As discussed in Note 1 to the financial statement, the financial statement presents only a fiduciary fund of the Stafford County School Board which is a component unit of the County of Stafford, Virginia, and is not intended to present fairly the financial position and results of operations of the Stafford County School Board or the County of Stafford, Virginia, in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the Schools' financial statement. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statement.

The accompanying supplementary 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. Such 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2017 on our consideration of the Schools' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Schools' internal control over financial reporting and compliance.

P. B. Mares, CPA

Harrisonburg, Virginia
November 1, 2017

FINANCIAL STATEMENT

STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

**SUMMARY STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
NET TRANSFERS AND ADJUSTMENTS**

Year Ended June 30, 2017

	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
A.G. Wright Middle School	\$ 38,065	\$ 143,144	\$ 143,652	\$ (1,172)	\$ 36,385
Anne E. Moncure Elementary School	25,820	77,760	57,792	2,509	48,297
Anthony Burns Elementary School	30,951	44,523	54,803	48	20,719
Brooke Point High School	271,649	613,253	565,814	-	319,088
Colonial Forge High School	469,919	1,013,770	1,013,981	50,615	520,323
Conway Elementary School	25,564	47,213	55,485	3,558	20,850
Dixon-Smith Middle School	87,388	78,692	87,048	2,292	81,324
Edward E. Drew Middle School	49,080	99,846	79,729	100	69,297
Falmouth Elementary School	18,170	52,990	44,564	2,790	29,386
Ferry Farm Elementary School	20,203	32,735	30,867	(392)	21,679
Garrisonville Elementary School	30,370	48,590	54,743	(130)	24,087
Grafton Village Elementary School	21,729	67,662	67,783	2,188	23,796
H. H. Poole Middle School	45,709	104,485	99,657	3,742	54,279
Hampton Oaks Elementary School	19,620	44,005	42,222	2,952	24,355
Hartwood Elementary School	62,713	56,966	63,108	3,979	60,550
Kate Waller Barrett Elementary School	11,762	60,080	55,231	747	17,358
Margaret Brent Elementary School	42,026	50,604	42,042	1,862	52,450
Mountain View High School	299,697	817,567	783,148	14,631	348,747
North Stafford High School	369,998	735,376	754,906	41,230	391,698
Park Ridge Elementary School	20,336	46,366	42,921	2,858	26,639
Rockhill Elementary School	27,883	59,003	44,153	3,518	46,251
Rocky Run Elementary School	32,153	79,099	69,202	320	42,370
Rodney Thompson Middle School	88,445	126,412	114,566	(303)	99,988
Shirley C. Heim Middle School	95,629	132,986	121,774	4,673	111,514
Stafford Elementary School	25,643	50,655	62,622	7,101	20,777
Stafford High School	256,142	615,938	626,791	47,528	292,817
Stafford Middle School	86,842	43,179	72,706	26,887	84,202
T. Benton Gayle Middle School	79,853	120,023	120,111	(591)	79,174
Widewater Elementary School	25,037	20,448	22,142	2,427	25,770
Winding Creek Elementary School	28,514	86,288	57,206	2,159	59,755
Totals	\$ 2,706,910	\$ 5,569,658	\$ 5,450,769	\$ 228,126	\$ 3,053,925

STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

NOTES TO THE FINANCIAL STATEMENT

Note 1. Significant Accounting Policies

The financial statement of the Stafford County Public Schools Activity Funds (Schools) is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The more significant of the Schools' accounting policies are described below.

A. Reporting Entity

Stafford County Public Schools Activity Funds consist of thirty funds, each of which is an individual school with activity funds. School activity funds are received from extracurricular school activities, such as entertainment, athletics, and clubs, and from activities of the School involving personnel, students, or property, and are to be used solely in accordance with the purpose for which such funds are collected. Therefore, these funds are "held in trust" by the Stafford County School Board for these groups and are not assets of the Stafford County School Board and cannot be used to offset costs that must be paid by the Schools.

This financial statement presents the Stafford County Public Schools Activity Funds, an entity for which the School Board of the County of Stafford, Virginia is considered to be financially accountable. The Stafford County Public Schools Activity Funds are reported as a fiduciary fund of the Stafford County School Board, which is reported as a discretely presented component unit in a separate column in the combined financial statements of the County of Stafford, Virginia.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Schools' accounts are maintained on a cash basis, and the summary statement of cash receipts, disbursements, net transfers and adjustments recognizes only cash received and disbursed. Therefore, receivables and payables, inventories, and accrued income and expenses, which would be recognized under GAAP, and which may be material in amount, are not recognized in the accompanying financial statement.

C. Subsequent Events

The Schools have evaluated subsequent events through November 1, 2017, the date on which the financial statement was available to be issued.

Note 2. Deposits

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.

STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

NOTES TO THE FINANCIAL STATEMENT

Note 2. Deposits (Continued)

The Schools categorize its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

- North Stafford High School Activity Funds' money market account of \$34,276 is valued using quoted market prices (Level 1 inputs).
- Stafford High School Activity Funds' certificates of deposit of \$53,932 and money market account of \$35,263 are valued using quoted market prices (Level 1 inputs).

SUPPLEMENTARY INFORMATION

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
A.G. WRIGHT MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
All District Band	\$ -	\$ 2,567	\$ 2,785	\$ 274	\$ 56
Athletics	3,377	2,584	9,776	10,128	6,313
Band	87	480	442	-	125
Band Instrument Rental	1,604	1,075	2,295	(384)	-
Book Fair	-	7,052	4,977	(2,075)	-
Book Orders	-	28	146	118	-
Building Usage	709	-	667	-	42
Chorus	2,739	4,664	8,125	2,939	2,217
Drama	1,169	1,947	1,973	-	1,143
Faculty Vending Machines	-	186	94	(61)	31
Faculty Fund	-	100	411	311	-
Faculty Fundraiser For A Cause	-	4,161	4,353	192	-
Field Trips	-	9,191	10,101	910	-
Field Trip - 6th Grade	-	7,572	5,600	(1,972)	-
Field Trip - 7th Grade	-	6,877	7,804	927	-
Field Trip - 8th Grade	-	8,892	7,349	(1,543)	-
Field Trip - Other	-	2,145	-	(2,145)	-
Field Trip - Specials	-	7,565	8,116	551	-
Film Club	721	-	-	(721)	-
Film Grant - YSA	-	4,000	1,195	-	2,805
Focus	-	162	1,264	1,102	-
Fundraiser	-	12,925	4,057	(8,868)	-
Gate Fees	-	4,194	2,815	(1,379)	-
General	8,786	8,991	10,268	679	8,188
Grant MLK	-	-	2,003	2,500	497
Grants	2,500	2,500	658	(2,500)	1,842
Gymsuits	7,244	-	-	(7,244)	-
Home Economics	409	325	453	-	281
Industrial Arts Project	24	-	-	(24)	-
Jr. National Honor Society	1,393	1,447	1,664	5	1,181
Library Lost and Damaged	1,437	298	105	(345)	1,285
Lost or Damaged Textbooks	-	133	59	-	74
Library General	2,781	730	3,033	2,399	2,877
Math	617	420	-	-	1,037
Miscellaneous In/Out	-	898	701	(197)	-
Model UN	-	6,909	8,034	1,125	-
Necessity	12	-	-	(12)	-
Outstanding Checks from B.B.	-	-	100	100	-
P.E. - Physical Education	5	-	-	-	5
Physical Education Uniform Sales	-	2,998	7,395	4,397	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
A.G. WRIGHT MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
PTO Donations	\$ -	\$ 1,872	\$ 1,792	\$ (80)	\$ -
Sales Tax 5.3% (Goods)	-	168	166	(2)	-
Science	23	-	-	(23)	-
Social Events	1	-	-	(1)	-
Spirit/Sunshine	147	820	673	(216)	78
Strings	-	6,318	5,981	(275)	62
Strings Rental	560	1,600	1,788	(83)	289
SCA - Student Council Association	1,693	4,810	3,201	(592)	2,710
Video/Broadcasting Club	-	2,399	863	721	2,257
Vocational Education	-	450	579	129	-
Trade Books	27	-	-	(27)	-
Wrestling	-	876	824	120	172
Yearbook	-	9,503	8,776	(30)	697
YOVASO	-	312	191	-	121
	\$ 38,065	\$ 143,144	\$ 143,652	\$ (1,172)	\$ 36,385

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$36,584.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
ANNE E. MONCURE ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 56	\$ 1,583	\$ 521	\$ -	\$ 1,118
Building Usage 30%	-	5,505	5,505	-	-
Building Usage	9,082	14,515	3,471	-	20,126
Chorus - Extracurricular	72	210	235	70	117
Donations	-	750	-	-	750
Faculty Fund	2,158	624	1,421	-	1,361
Faculty Vending Machines	-	395	-	-	395
Field Trip -Other	-	511	539	28	-
Field Trip - 1st Grade	-	1,640	3,001	1,361	-
Field Trip - 2nd Grade	-	3,559	4,488	929	-
Field Trip - 3rd Grade	-	1,788	1,651	(137)	-
Field Trip - 4th Grade	-	2,127	959	(1,168)	-
Field Trip - 5th Grade	-	3,008	3,570	562	-
Field Trip - Kindergarten	-	4,318	4,982	664	-
General	10,640	5,827	1,693	6,826	21,600
Hospitality	3,188	-	-	(3,188)	-
Library Cage Grant	-	1,000	500	-	500
Library General	554	242	14	-	782
Library Lost and Damaged	-	100	15	-	85
Music	70	-	-	(70)	-
Outstanding Checks from B.B.	-	-	51	51	-
PTO Donations	-	15,914	14,764	-	1,150
School Pictures	-	6,607	-	(6,607)	-
Spirit/Sunshine Fund	-	7,537	10,412	3,188	313
	<u>\$ 25,820</u>	<u>\$ 77,760</u>	<u>\$ 57,792</u>	<u>\$ 2,509</u>	<u>\$ 48,297</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$54,266.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
ANTHONY BURNS ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 1,283	\$ 747	\$ 1,057	\$ -	\$ 973
Building Usage	1,151	399	200	-	1,350
Building Usage 30%	-	171	86	-	85
Chorus	319	2,151	2,242	84	312
Classroom - 1st Grade	165	-	-	(12)	153
Classroom - 2nd Grade	287	-	-	(246)	41
Classroom - 3rd Grade	544	-	-	(21)	523
Classroom - 4th Grade	59	-	-	922	981
Classroom - 5th Grade	468	-	-	129	597
Faculty	1,332	-	51	(1,247)	34
Field Trip - 1st Grade	-	4,200	4,354	154	-
Field Trip - 2nd Grade	-	4,064	3,887	(177)	-
Field Trip - 3rd Grade	-	4,920	4,557	(363)	-
Field Trip - 4th Grade	-	5,019	4,605	(414)	-
Field Trip - 5th Grade	-	-	256	256	-
Field Trip - Kindergarten	-	1,963	1,862	(101)	-
Field Trip - Other	-	394	394	-	-
General	15,355	310	13,344	5,483	7,804
Library General	2,365	-	1,052	-	1,313
Library Lost and Damaged	1,742	619	42	-	2,319
PTO Donations	5,796	6,981	11,144	-	1,633
School Pictures	-	5,646	-	(5,646)	-
Spirit/Sunshine	85	6,939	5,670	1,247	2,601
	\$ 30,951	\$ 44,523	\$ 54,803	\$ 48	\$ 20,719

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$20,768.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
BROOKE POINT HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Achieve	\$ 392	\$ 2,784	\$ 2,582	\$ 240	\$ 834
Achieve Fundraiser	-	240	-	(240)	-
Alexandra Bickle Scholarship	-	1,100	1,100	-	-
All District Band	-	7,123	6,466	(657)	-
Alternate Education	1,819	263	453	-	1,629
AP Testing	-	40,258	35,515	(4,743)	-
Art	219	-	-	-	219
ASL	336	810	738	(10)	398
Athletic Pictures	-	1,500	-	(1,500)	-
Athletics	16,634	104,572	103,363	1,200	19,043
Autism	62	-	-	-	62
Automotive	1,672	1,831	2,238	-	1,265
Band	107	3,193	3,298	1,032	1,034
Basketball - Boys	66	-	-	-	66
Basketball - Girls	1,323	-	-	-	1,323
Black Hawk Café/Food OCC	2,821	3,590	4,406	1,967	3,972
Bob Stutzman Scholarship	185	-	-	-	185
BPTC Concessions Fundraiser	-	470	23	(447)	-
BP Movement	-	180	-	-	180
BP Theatre Company	10,900	9,134	7,329	1,046	13,751
BP Theatre Company F/R	-	969	-	(969)	-
BP - TV	1,194	-	217	800	1,777
Building Usage	30,541	370	16,493	350	14,768
Building Usage 30%	-	38	38	-	-
Building Usage 70%	-	350	-	(350)	-
Building Usage Payroll	-	1,518	1,518	-	-
Business	236	-	-	-	236
Carolyn Luckett Scholarship	45	-	-	-	45
Carpentry	980	-	-	-	980
Casual For The Cause	-	3,120	3,120	-	-
CBI	-	117	-	(117)	-
Change	-	3,383	3,500	117	-
Chorus	55	130	101	-	84
Class of 2016	25,032	-	1,527	(23,505)	-
Class of 2017 (SR)	7,934	42,316	42,706	23,954	31,498
Class of 2018 (JR)	3,061	23,460	10,701	69	15,889
Class of 2019 Fundraiser	-	240	240	-	-
Class of 2019 (SO)	1,501	4,365	226	-	5,640
Class of 2020 (FR)	-	2,760	291	-	2,469
College Bound Café	-	75	33	-	42
Counseling Center	5,852	1,560	616	(1,100)	5,696
Counseling Scholarship	-	-	1,000	1,000	-
Dance - Uniform Rental	74	-	-	-	74
DECA	1,356	12,622	12,778	(81)	1,119

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
BROOKE POINT HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
DECA District 19	\$ 1,807	\$ 3,289	\$ 2,389	\$ -	\$ 2,707
DECA Fundraiser	-	452	263	(189)	-
Drivers Education	-	27,325	27,490	165	-
Drivers Education - Summer	-	16,150	200	(15,950)	-
Early Childhood Education	7,116	9,947	12,195	380	5,248
Equal Rights Alliance	60	-	-	-	60
Faculty Commissions	-	4,140	-	(4,140)	-
Faculty	3,217	4,485	7,786	4,140	4,056
Faculty Water	42	-	-	-	42
FBLA	806	4,526	4,688	442	1,086
FBLA Fundraiser	-	168	-	(168)	-
FBLA Fundraiser	-	1,610	1,023	(587)	-
FCCLA	3,527	845	1,632	3,043	5,783
FCCLA Fundraiser - Immediate Cons	-	14,555	11,113	(3,442)	-
Field Trips	-	7,884	7,546	(338)	-
Field Trip Grant	-	1,075	700	(375)	-
Football	1,258	-	-	-	1,258
Forrest Peterson Scholarship	-	1,000	1,000	-	-
French Club	977	153	69	(10)	1,051
General	22,118	3,134	14,334	34,973	45,891
Gerald Brooks Mem Scholarship	80	-	-	-	80
German Club	100	85	68	57	174
German Club Bake Sale	-	67	-	(67)	-
Girls Tennis	217	-	-	-	217
Grant Freshman Academy	50	-	-	-	50
Gymnastics	600	-	114	-	486
HOSA	5,031	10,008	9,313	1,221	6,947
HOSA - Fundraiser	-	1,221	-	(1,221)	-
IB Exams	-	33,931	34,011	80	-
ID's Student	-	371	-	(371)	-
Instrument Rental	2,663	2,500	881	-	4,282
Interact	321	-	-	-	321
Key Club	1,179	476	220	69	1,504
Key Club Fundraiser	-	69	-	(69)	-
Latin Club	327	2,632	2,670	(20)	269
Learn & Serve	360	40	40	-	360
LEW - 2 (Female Mentoring Program)	424	-	-	-	424
Library	1,278	500	1,020	605	1,363
Library Fundraiser	-	605	-	(605)	-
Library Lost and Damaged	878	486	99	(19)	1,246
Literary Magazine	1,925	350	1,974	1,500	1,801
Literary Magazine Fundraiser	-	1,530	-	(1,530)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
BROOKE POINT HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Locks - Physical Education	\$ -	\$ 3,690	\$ -	\$ (3,690)	\$ -
Lost and Damaged Textbooks	-	3,541	3,541	-	-
Manufacturing/Production	1,550	-	-	360	1,910
Manufacturing/Production Fundraiser	-	370	-	(370)	-
Marine Science	423	-	300	157	280
Marine Science Fundraiser	-	157	-	(157)	-
Model UN	-	550	375	180	355
Model UN Fundraiser	-	180	-	(180)	-
National Honor Society	1,431	4,021	3,650	696	2,498
National Honor Society Fundraiser	-	175	-	(175)	-
National Honor Society Fundraiser	-	615	164	(451)	-
National Technical Honor Society	286	-	-	-	286
Newspaper	953	-	-	-	953
NJROTC	24,002	13,915	23,121	(353)	14,443
NJROTC/Unit Support	1,857	-	301	-	1,556
Office	86	-	-	-	86
Orchestra/Strings	707	640	325	(375)	647
Physical Education	14,535	-	2,294	3,802	16,043
Physical Education Uniform Sales	-	152	38	(114)	-
Parking - Student	24,105	1,466	2,317	8,959	32,213
Pictures	-	11,000	-	(11,000)	-
Postage	-	7,500	7,500	-	-
Renaissance Staff	1,198	2,033	2,267	(188)	776
Robotic Club	72	-	23	-	49
Sales Tax 4% (Meals)	-	613	613	-	-
Sales Tax 5.3% (Goods)	-	1,183	1,178	(5)	-
SCA Fundraiser	-	585	122	(463)	-
SCA Ren/Student Fundraiser	-	152	-	(152)	-
SCA - Student Council Association	12,787	17,655	16,810	5,026	18,658
Science Club	504	15	-	-	519
Science Department	167	-	-	-	167
Science Tools	75	-	-	-	75
Science - T	275	-	-	-	275
SEF Grant/Innovative Teaching	49	-	-	-	49
SEF Grants FY 2009	150	-	-	-	150
Senior Class Fundraiser	-	850	-	(850)	-
Senior Class Fundraiser	-	4,250	3,740	(510)	-
Spanish Honor Society	261	810	458	(50)	563
Sparks4Education Scholarship	1,000	-	-	-	1,000
Spirit	-	525	342	-	183
Spring Carnival (Joint Club)	48	-	-	-	48
Step Team	367	-	-	-	367
Student Parking	-	27,070	18,071	(8,999)	-
Student Vending Commission	-	3,109	-	(3,109)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
BROOKE POINT HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Summer School Tuition	\$ -	\$ 31,160	\$ 27,275	\$ (3,885)	\$ -
Swimming Team	226	-	-	-	226
Tom Berry Scholarship	325	-	-	-	325
Top Hawk Flight School	747	558	600	-	705
Track	981	-	867	-	114
TRI-M Honor Society	249	580	426	(40)	363
VA STAR Gamer Fundraiser	-	940	315	(625)	-
VA STAR/SWAT	6,303	130	663	745	6,515
Volleyball - Girls	147	-	-	-	147
Yearbook	4,649	1,733	2,204	1,006	5,184
Yearbook	-	41,280	40,460	(820)	-
Yovaso - Traffic Safety	376	-	-	-	376
	<u>\$ 271,649</u>	<u>\$ 613,253</u>	<u>\$ 565,814</u>	<u>\$ -</u>	<u>\$ 319,088</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$331,790.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
COLONIAL FORGE HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
4:12 Student Ministries	\$ 161	\$ -	\$ -	\$ (161)	\$ -
Advanced Placement	5,556	3,208	1,157	6,158	13,765
Agendas	318	-	-	(318)	-
All District Chorus	-	-	5,143	5,143	-
American Sign Language Club	312	703	1,312	297	-
AP Exams	-	96,667	121,017	24,350	-
Art	479	576	423	-	632
Art National Honor Society	707	-	-	-	707
Athletic/Activities Transportation	45	-	-	(45)	-
Athletic Officials	617	-	-	(617)	-
Athletic Training	227	1,429	1,666	10	-
Athletics	5,187	157,030	169,642	7,729	304
Band	251	237	415	-	73
Band Instrument Rental	349	4,400	3,427	-	1,322
Baseball	26,134	29,189	28,203	(50)	27,070
Basketball - Boys	3,498	15,971	16,234	-	3,235
Basketball - Girls	1,086	7,397	13,180	5,057	360
Beautification Club	479	-	-	-	479
Broadcasting	5,718	-	-	(5,718)	-
BTW - Driver's Ed	-	36,125	40,850	4,725	-
Buddy Club	-	200	-	-	200
Building Usage	74,570	42,590	26,807	3,354	93,707
Building Usage - 30%	-	18,180	18,180	-	-
Building Usage - Payroll	410	14,401	14,775	-	36
Business	126	-	61	-	65
Café/Food	-	1,966	376	1,085	2,675
Change Fund	-	3,400	3,400	-	-
Cheerleading	18,119	31,744	32,721	-	17,142
Chess Club	-	60	-	-	60
Chorus	3,059	5,953	-	(5,143)	3,869
CISCO Program	668	-	-	(668)	-
Civitan Club	-	1,392	1,366	320	346
Class of 2016	30,797	955	2,516	(29,236)	-
Class of 2017	2,973	40,082	53,053	37,632	27,634
Class of 2018	6,600	24,319	25,713	1,100	6,306
Class of 2019	1,082	4,944	876	225	5,375
Class of 2020	-	3,100	612	80	2,568
Colonial Café	1,085	-	-	(1,085)	-
Commonwealth Governor's School	397	2,369	1,598	2	1,170
Computer Programming Club	269	984	726	-	527
Cross Country	703	1,163	3,042	1,176	-
Dance Team	2,550	-	-	(2,550)	-
Dance Team Fundraiser	-	3,823	6	(3,817)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
COLONIAL FORGE HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
DECA	\$ 3,354	\$ 4,910	\$ 5,587	\$ 100	\$ 2,777
Donations	-	4,572	-	-	4,572
Drama	44,308	37,797	40,427	1,320	42,998
Dual Enrollment	-	10,529	10,568	39	-
EMT	182	1,624	542	-	1,264
Engineering/Tech Ed	-	-	-	2,260	2,260
English	518	13,972	11,925	-	2,565
Environmental Club	841	1,080	500	-	1,421
Fashion and Design	-	-	111	111	-
Faculty	3,119	2,079	4,952	2,072	2,318
Faculty Vending Machines	760	2,969	-	(3,120)	609
FACS	458	-	-	(458)	-
FBLA	2,932	740	280	-	3,392
FCCLA	1,779	1,558	378	217	3,176
FCCLA Fundraiser	-	188	-	(188)	-
FCCLA Fundraiser	-	29	-	(29)	-
FCCLA Grants	110	-	-	(110)	-
Fellowship of Christian Athletes	100	400	380	-	120
FH/Soccer Equipment	19	-	-	(19)	-
Field Hockey	2,235	9,976	11,600	2,677	3,288
Football	7,228	6,800	32,862	21,716	2,882
Football Fundraiser	-	21,235	-	(21,235)	-
Foreign Language	4	-	-	(4)	-
Forensics Club	69	-	-	-	69
French Club	1,371	1,329	1,646	(144)	910
Functional Math	373	-	-	(373)	-
Fundraiser	-	545	-	(545)	-
Gay/Straight Alliance	322	-	-	(322)	-
General	11,412	4,522	20,379	16,333	11,888
German Club	486	85	-	-	571
Golf	2,732	5,907	6,120	(390)	2,129
Grant Fund	-	-	-	110	110
Guidance	19,628	2,270	6,920	-	14,978
Gymnastics	1,059	2,105	2,271	-	893
Health Occupations	1,607	1,555	1,564	-	1,598
Horticulture	2,293	3,336	3,962	1,001	2,668
Indoor Track	-	3,575	4,111	536	-
Interact Club	2,214	-	-	-	2,214
International Thespian Society	1,364	-	-	-	1,364
JROTC	836	23,919	20,484	-	4,271
Key Club	599	-	-	-	599
L/D Tradebooks/Workbooks	2,922	-	-	(2,922)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
COLONIAL FORGE HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Lacrosse - Boys	\$ 1,759	\$ 7,143	\$ 6,078	\$ -	\$ 2,824
Lacrosse - Girls	3,859	3,240	4,682	-	2,417
Latin Club	222	-	-	-	222
Learn & Serve	41	-	-	-	41
Leo Club	229	-	-	(229)	-
Library Cage Grant	2,241	500	-	-	2,741
Library Lost and Damaged	905	59	-	-	964
Library General	1,856	-	75	-	1,781
Literary Magazine	200	493	189	-	504
Lost or Damaged Textbooks	-	2,149	207	2,921	4,863
Marine Science Club	4,919	-	-	-	4,919
Math	-	-	-	373	373
Math Honor Society	259	590	370	-	479
Math League	176	-	-	-	176
Model U.N.	-	1,675	1,075	-	600
Multi-Cultural Club	25	200	200	-	25
National Business Honor Society	50	40	50	-	40
National Honor Society	6,005	3,799	4,690	859	5,973
NHS Fundraiser	-	860	-	(860)	-
Newspaper	1,268	50	-	-	1,318
Nutrition and Wellness	-	3,003	2,330	447	1,120
Odyssey of the Mind	1,225	-	-	(1,225)	-
Office	230	-	-	(230)	-
Office Copier	937	-	-	(937)	-
Outdoor Track	2,478	5,928	4,941	(1,715)	1,750
Parking Permits	46,007	90	2,384	10,880	54,593
Parking Permits Sales	-	32,720	21,839	(10,881)	-
PE Uniform Sales	-	1,163	-	(1,163)	-
Physical Education	31,358	5,458	8,120	(1,326)	27,370
PTO Donations	-	8,401	-	-	8,401
Red Cross Club	-	-	-	12	12
Robotics Club	89	-	-	-	89
S.A.D.D.	154	-	-	-	154
S.A.G.E. Club	-	167	366	322	123
Sales Tax 4% (Meals)	-	130	132	2	-
Sales Tax 5.3% (Goods)	-	786	753	(33)	-
SAT/PSAT Prep	-	7,280	5,227	(1,800)	253
SCA Fundraiser	-	1,559	-	(1,559)	-
Scholarships	-	1,670	7,500	6,667	837
Scholarship (Bensman)	36	-	-	(36)	-
Scholarship (Eagles)	1,651	-	-	(1,651)	-
Scholarship (Hynden)	350	-	-	(350)	-
Scholarship (Lynch)	40	-	-	(40)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
COLONIAL FORGE HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Scholarship (Valli Hamed)	\$ 435	\$ -	\$ -	\$ (435)	\$ -
School Pictures	-	15,500	-	(15,500)	-
Science	-	10,019	9,350	1,014	1,683
Science Club	40	45	43	-	42
Science Department	1,015	-	-	(1,015)	-
SEF Grant	175	-	-	-	175
Senior Class Fundraiser	-	4,968	-	(4,968)	-
Ski Club	-	2,108	2,001	-	107
Skills U.S.A.	1,323	-	-	-	1,323
Soccer - Boys	6,135	7,140	7,577	(747)	4,951
Soccer - Girls	1,110	14,289	14,466	1,165	2,098
Social Studies	1,686	143	194	-	1,635
Softball - Girls	58	2,689	2,560	-	187
Spanish Club	1,882	-	-	-	1,882
Spanish National Honor Society	638	1,140	1,064	145	859
Special Education	-	200	182	-	18
Specialist	-	292	326	359	325
Spirit/Sunshine	1,098	3,436	3,223	(15)	1,296
Step Team	119	-	-	(101)	18
Strength & Body Department	359	-	-	(359)	-
String Rental	216	3,050	1,792	(1,374)	100
Strings	246	4,472	4,972	1,324	1,070
Student Council Association	6,395	28,141	20,471	(1,350)	12,715
Student Vending Commission	-	1,850	-	(1,850)	-
Summer School	-	8,655	6,300	(2,355)	-
Summer Schools - Driver's Ed	-	100	-	(100)	-
Swim Team	3,089	4,027	8,948	1,832	-
Technology	-	-	444	444	-
Technology Student Association	453	1,840	30	(1,500)	763
Tennis - Boys	42	20	-	-	62
Varsity Dance Team	-	18,195	21,911	6,669	2,953
VDOT Transportation Career Fair	1,204	-	-	(1,204)	-
Video Broadcasting	-	760	674	5,679	5,765
Volleyball	7,012	17,237	11,547	-	12,702
Wrestling	2,344	8,834	7,594	-	3,584
Yauss Family	855	-	-	(855)	-
Yearbook	11,540	41,304	41,038	(289)	11,517
Young Democrats	115	-	-	(115)	-
	\$ 469,919	\$ 1,013,770	\$ 1,013,981	\$ 50,615	\$ 520,323

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$545,912.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
CONWAY ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 3	\$ -	\$ -	\$ -	\$ 3
Beautification Club	-	560	963	1,046	643
Book Fair	-	5,831	6,413	582	-
Building Usage	-	366	-	-	366
Building Usage - 30%	-	157	-	-	157
Building Usage Payroll	-	154	154	-	-
Classroom - K	-	297	-	(218)	79
Classroom - 2nd	-	60	-	(60)	-
Classroom - 3rd	-	-	-	21	21
Classroom - 4th	-	-	-	184	184
Classroom - 5th	-	90	424	599	265
Chorus	-	3,533	3,981	515	67
Donations	-	440	274	-	166
Faculty Fund	-	436	244	120	312
Faculty Vending Machines	469	268	534	-	203
Field Trip - 1st Grade	-	2,676	3,392	716	-
Field Trip - 2nd Grade	(220)	3,740	4,702	1,182	-
Field Trip - 3rd Grade	-	4,950	5,139	189	-
Field Trip - 4th Grade	-	4,148	4,718	570	-
Field Trip - 5th Grade	-	4,224	4,543	319	-
Field Trip - Kindergarten	-	3,317	4,142	825	-
Field Trip - Other	-	1,131	1,157	26	-
Fundraiser	-	267	147	(120)	-
Garden Club	1,047	-	-	(1,047)	-
General	9,959	374	4,850	5,963	11,446
Grants	2,270	-	-	354	2,624
Leader in Me	452	-	-	(452)	-
Library General	43	-	43	-	-
Library Lost and Damaged	1,264	426	1,095	14	609
Miscellaneous In/Out	-	1,080	1,080	-	-
Music	513	218	-	(513)	218
National Honor Society	53	90	84	-	59
Physical Education	5,931	990	4,193	-	2,728
Reading	2,497	-	-	(2,497)	-
School Pictures	-	6,356	1,499	(4,857)	-
SCA- Student Council Association	-	-	-	451	451
SEF Grant - Space Day	354	-	-	(354)	-
Spirit/Sunshine	929	546	1,246	-	229
VPE Grant	-	488	468	-	20
	<u>\$ 25,564</u>	<u>\$ 47,213</u>	<u>\$ 55,485</u>	<u>\$ 3,558</u>	<u>\$ 20,850</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$21,013.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
DIXON-SMITH MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Athletics	\$ 2,173	\$ 366	\$ 82	\$ -	\$ 2,457
All District Band	-	6,058	6,404	346	-
Band	-	1,303	1,294	11	20
Band Instrument Rental	5,537	2,078	3,264	-	4,351
Book Fair	-	10,260	7,565	(2,695)	-
Chorus	-	1,909	2,090	181	-
Counseling Center	692	-	-	(692)	-
Faculty	-	-	142	252	110
Faculty Vending	-	252	-	(252)	-
FBLA	-	976	603	-	373
FCCLA	-	445	353	-	92
Field Trip - 6th Grade	-	765	1,093	328	-
Field Trip - 7th Grade	-	384	217	(167)	-
Field Trip - Other	-	11,977	11,963	(14)	-
Gate Fees	-	3,665	-	(3,665)	-
General	56,402	4,363	19,251	9,623	51,137
Guidance	-	-	340	691	351
Guitar Rental	610	-	-	-	610
Home Economics	-	396	446	50	-
International Club	469	-	-	-	469
Jr. National Honor Society	-	-	621	621	-
Lego League	3,187	-	-	(3,187)	-
Library General	3,478	1,917	4,324	2,763	3,834
Library Lost and Damaged	-	110	-	(110)	-
Middle School Athletics	6,642	8,210	8,259	-	6,593
Outstanding Checks from B.B.	-	-	2,519	2,519	-
Physical Education Uniform Sales	-	5,548	3,109	(2,439)	-
Robotics	-	-	1,641	3,187	1,546
Sales Tax 4% (Meals)	-	45	42	(3)	-
Sales Tax 5.3% (Goods)	-	352	350	(2)	-
SCA Student Council Association	2,434	888	1,490	-	1,832
School Pictures	-	5,060	-	(5,060)	-
Science Club	113	-	-	-	113
Spirit/Sunshine	529	1,240	741	-	1,028
Strings	-	2,754	2,760	6	-
Strings Rental	4,915	900	2,714	-	3,101
Vocational Education	207	1,036	664	-	579
YOVASO	-	500	-	-	500
Yearbook Fundraiser	-	4,935	2,707	(2,228)	-
Yearbook	-	-	-	2,228	2,228
	<u>\$ 87,388</u>	<u>\$ 78,692</u>	<u>\$ 87,048</u>	<u>\$ 2,292</u>	<u>\$ 81,324</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$88,119.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
EDWARD E. DREW MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
All District Band	\$ -	\$ -	\$ 364	\$ 364	\$ -
Amber Carter Memorial	110	-	-	(110)	-
Art Club	626	-	-	-	626
Athletics	998	1,961	2,277	(305)	377
Band	444	9,575	8,875	(650)	494
Band Instrument Rental	749	-	1,275	986	460
Basketball - Boys	-	-	388	388	-
Basketball - Girls	-	680	269	(411)	-
BETA Club	-	2,470	2,566	185	89
Book Fair	-	4,065	-	(4,065)	-
Book Orders	-	184	184	-	-
Building Usage	18,064	17,949	1,804	608	34,817
Building Usage 30%	-	7,692	7,953	261	-
Building Usage Payroll	495	6,479	6,105	(869)	-
Chorus	196	2,847	2,817	-	226
Donations	-	800	-	290	1,090
Drama	1,873	748	1,311	2,015	3,325
English	-	400	3,506	3,530	424
Exploring Technology	826	-	-	(826)	-
Faculty	542	1,070	1,010	202	804
Faculty Vending	191	456	-	(647)	-
Field Hockey	-	499	313	(186)	-
Field Trip - 6th Grade	-	858	806	(52)	-
Field Trip - 8th Grade	-	2,378	2,378	-	-
Focus	490	2,000	930	(1,003)	557
Football	-	-	394	394	-
Fundraiser	-	5,780	635	(5,145)	-
General	4,314	3,245	5,029	(169)	2,361
Grants	-	2,500	1,827	-	673
Heather Empfield Day School	2,856	-	-	-	2,856
Hospitality	886	-	-	(886)	-
Jr. National Honor Society	1,180	3,012	3,274	531	1,449
Library Cage Grant	-	500	-	-	500
Library General	3,379	1,586	4,551	4,066	4,480
Memorial	56	-	55	310	311
Model UN Experience	-	3,580	4,582	1,002	-
Physical Education	3,475	10	2,469	3,723	4,739
Physical Education Uniform Sales	-	3,684	-	(3,684)	-
R.A.M.S. Program	491	-	-	(491)	-
Sales Tax 5.3% (Goods)	-	234	234	-	-
SCA - Student Council Association	201	-	18	-	183
School Pictures	-	2,226	-	(2,226)	-
Science Club	59	-	-	-	59

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
EDWARD E. DREW MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Spirit/Sunshine	\$ -	\$ -	\$ -	\$ 886	\$ 886
Strings	1,286	3,360	3,825	(100)	721
Strings Rental	2,893	1,300	424	(601)	3,168
Technology	-	-	772	825	53
Volleyball	-	224	400	176	-
Wrestling	-	294	182	(57)	55
YOVASO	109	-	53	-	56
Yearbook	-	760	5,434	8,132	3,458
Yearbook Club	2,291	-	-	(2,291)	-
Yearbook Fundraiser	-	4,440	440	(4,000)	-
	\$ 49,080	\$ 99,846	\$ 79,729	\$ 100	\$ 69,297

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$70,298.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
FALMOUTH ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Accelerated Reader	\$ 29	\$ -	\$ -	\$ (29)	\$ -
Chess Club	-	80	185	105	-
Chorus - Extracurricular	182	1,970	1,565	14	601
Donations	-	661	-	-	661
Faculty	1,297	12,500	5,917	-	7,880
Faculty Vending Machines	-	305	-	-	305
Field Trip - 1st Grade	-	2,159	2,257	98	-
Field Trip - 2nd Grade	-	1,902	557	(1,345)	-
Field Trip - 3rd Grade	-	1,180	1,090	(90)	-
Field Trip - 4th Grade	-	2,253	4,151	1,898	-
Field Trip - 5th Grade	-	2,464	2,760	296	-
Field Trip - Kindergarten	-	2,012	2,329	317	-
Field Trip - Other	-	492	349	(143)	-
General	8,858	14,617	16,671	2,934	9,738
Grants	271	-	-	150	421
Hospitality	1,456	-	-	(1,456)	-
Library Cage Grant	20	500	-	-	520
Library General	282	2,527	2,699	-	110
Library Lost and Damaged	2,821	632	236	25	3,242
Math League	122	250	-	120	492
Music	-	390	556	475	309
Outstanding Checks from B.B.	-	-	-	12	12
Physical Education	-	960	-	-	960
PTO Donations	-	100	-	-	100
Recorders	475	-	-	(475)	-
SCA - Student Council Association	2,115	190	1,065	-	1,240
School Pictures	-	2,837	1,506	(1,331)	-
Science Club	242	-	-	(242)	-
Spirit/Sunshine	-	2,009	671	1,457	2,795
	\$ 18,170	\$ 52,990	\$ 44,564	\$ 2,790	\$ 29,386

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$33,884.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
FERRY FARM ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 84	\$ -	\$ -	\$ -	\$ 84
Building Usage	233	-	-	-	233
Chorus	-	819	89	(730)	-
Classroom - 1st	-	316	201	-	115
Computer	200	27	73	-	154
Faculty	1,276	3,120	2,666	-	1,730
Field Trip - 1st Grade	-	4,080	3,759	(321)	-
Field Trip - 2nd Grade	-	1,520	905	(615)	-
Field Trip - 3rd Grade	-	833	850	17	-
Field Trip - 4th Grade	-	5,003	5,021	18	-
Field Trip - 5th Grade	-	370	390	20	-
Field Trip - Kindergarten	-	1,656	1,503	(153)	-
Field Trip - Other	-	711	779	68	-
Field Trip - Specials	-	101	119	18	-
General	11,509	4,734	9,825	5,967	12,385
Grants	441	-	-	-	441
Hospitality	2,082	-	-	(2,082)	-
Instructional - PTA Mini Grant	365	-	-	(365)	-
Library General	187	-	-	-	187
Library Lost and Damaged	342	-	-	-	342
Music	626	844	1,740	730	460
Physical Education	2,103	1,356	835	(156)	2,468
PTO Donations	-	-	-	365	365
Reading	94	-	-	(94)	-
Robotics Club	86	-	-	-	86
SCA - Student Council Association	-	40	182	306	164
School Pictures	-	5,180	-	(5,180)	-
Specialist	-	-	-	94	94
Spirit/Sunshine	-	2,025	1,930	1,830	1,925
Student Council	129	-	-	(129)	-
Technology	446	-	-	-	446
	<u>\$ 20,203</u>	<u>\$ 32,735</u>	<u>\$ 30,867</u>	<u>\$ (392)</u>	<u>\$ 21,679</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$22,679.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
GARRISONVILLE ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Book Fair	\$ -	\$ 8,401	\$ 8,348	\$ (53)	\$ -
Faculty	1,139	1,590	1,768	200	1,161
Faculty Vending Machines	-	200	-	(200)	-
Field Trips	-	22,024	16,510	(2,769)	2,745
Focus	-	249	274	25	-
General	17,182	9,345	20,341	8,070	14,256
Library General	9,624	-	6,287	51	3,388
Library Lost and Damaged	742	52	137	-	657
Music	-	1,166	326	(5)	835
Recorders	475	-	-	(475)	-
School Pictures	-	5,428	454	(4,974)	-
Spirit/Sunshine	1,208	135	298	-	1,045
	\$ 30,370	\$ 48,590	\$ 54,743	\$ (130)	\$ 24,087

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$24,522.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
GRAFTON VILLAGE ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS**

Year Ended June 30, 2017

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Book Fair	\$ -	\$ 14,629	\$ 12,592	\$ (2,037)	\$ -
Chorus	50	1,124	1,171	-	3
Classroom - Kindergarten	-	134	75	-	59
Classroom - 2nd	-	604	604	-	-
Classroom - 5th	-	-	98	100	2
Faculty	79	283	-	-	362
Field Trip - 1st Grade	-	1,469	2,100	631	-
Field Trip - 2nd Grade	-	3,533	4,790	1,257	-
Field Trip - 3rd Grade	-	191	136	(55)	-
Field Trip - 4th Grade	-	3,273	3,967	694	-
Field Trip - 5th Grade	-	2,989	3,510	521	-
Field Trip - Kindergarten	-	4,455	5,541	1,086	-
Field Trip - Other	-	299	284	(15)	-
Focus	-	-	1,400	1,400	-
Foreign Language Club	7	2,607	2,312	-	302
Fundraiser	-	1,440	54	(1,386)	-
General	19,769	70	12,648	1,119	8,310
Good Cheer Fund	847	-	-	(847)	-
Library General	284	-	167	3,956	4,073
Library Cage Grant	42	500	500	-	42
Library Lost and Damaged	651	355	25	-	981
Miscellaneous In/Out	-	446	428	(18)	-
Physical Education	-	-	-	1,386	1,386
PTO Donations	-	21,857	14,136	(699)	7,022
School Pictures	-	5,749	-	(5,749)	-
Spirit/Sunshine	-	1,655	1,245	844	1,254
	\$ 21,729	\$ 67,662	\$ 67,783	\$ 2,188	\$ 23,796

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$23,895.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
H. H. POOLE MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 192	\$ -	\$ -	\$ -	\$ 192
Band	296	-	-	-	296
Band Instrument Rental	1,395	1,925	2,345	-	975
Basketball - Boys	-	670	473	(197)	-
Basketball - Girls	-	473	356	(117)	-
Book Fair	-	4,463	3,286	(1,177)	-
Buddy Club	151	-	-	-	151
Building Usage	863	455	402	-	916
Building Usage 30%	-	195	195	-	-
Chorus - Extracurricular	349	-	373	24	-
Donation - Salinas	7	-	-	(7)	-
Drama Club	1,757	1,439	1,301	(157)	1,738
Faculty	177	1,430	860	-	747
Field Hockey	-	202	200	(2)	-
Field Trips	-	81	63	(18)	-
Field Trip - 6th Grade	-	6,948	6,556	(392)	-
Field Trip - 7th Grade	-	6,075	5,925	(150)	-
Field Trip - 8th Grade	-	2,664	1,927	(737)	-
Field Trip - Other	-	22,203	21,339	(864)	-
Football	-	969	331	(638)	-
Fundraiser	-	6,674	4,075	(2,599)	-
Gate Fees	-	1,870	1,870	-	-
General	6,207	1,372	11,200	12,517	8,896
Grant	320	300	412	-	208
Jr. National Honor Society	184	360	242	-	302
Library Cage Grant	142	-	-	-	142
Library General	4,588	436	3,337	1,176	2,863
Library Lost/Damaged	24	205	-	-	229
Lost or Damaged Textbooks	-	171	-	-	171
Miscellaneous In/Out	-	7,021	5,983	(1,038)	-
Physical Education	16,480	91	7,552	10,815	19,834
Physical Education Uniform Sales	-	8,329	105	(8,224)	-
PTO Donations	-	3,452	1,362	7	2,097
Sales Tax 5.3% (Goods)	-	438	448	10	-
SCA Student Council Association	717	-	288	-	429
School Pictures	-	3,557	-	(3,557)	-
Softball Club	274	38	134	-	178
Strings	828	12,125	11,199	4,767	6,521
String Rental	3,738	1,450	1,534	(1,001)	2,653

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
H. H. POOLE MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Volleyball	\$ -	\$ 313	\$ 200	\$ (113)	\$ -
Volleyball Club	214	97	90	-	221
Wrestling	-	387	288	(99)	-
Yearbook	-	1,080	1,080	-	-
Yearbook Club	6,806	-	2,326	40	4,520
Yearbook Fundraiser	-	4,527	-	(4,527)	-
	\$ 45,709	\$ 104,485	\$ 99,657	\$ 3,742	\$ 54,279

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$68,873.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
HAMPTON OAKS ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS**

Year Ended June 30, 2017

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Building Usage	\$ 65	\$ 166	\$ 186	\$ -	\$ 45
Building Usage 30%	-	71	71	-	-
Chorus - Extracurricular	-	484	486	176	174
Classroom - 1st	173	-	-	250	423
Classroom - 2nd	294	-	-	(294)	-
Classroom - 3rd	-	-	-	225	225
Classroom - 4th	210	-	-	(210)	-
Classroom - 5th	660	-	-	123	783
Faculty	970	777	1,347	-	400
Field Trip - 1st Grade	-	4,132	4,907	775	-
Field Trip - 2nd Grade	-	1,924	2,417	493	-
Field Trip - 3rd Grade	-	2,882	3,295	413	-
Field Trip - 4th	-	4,300	4,811	511	-
Field Trip - 5th Grade	-	-	313	313	-
Field Trip - Kindergarten	-	6,035	6,247	212	-
Field Trip - Other	-	276	276	-	-
Field Trip - Specials	-	200	144	(56)	-
Fundraiser	-	920	-	(920)	-
General	10,529	8,184	12,905	5,068	10,876
Hospitality	277	-	-	(277)	-
Instruments Lost/Damaged	8	-	-	(8)	-
Library General	3,060	2,145	-	-	5,205
Library Lost/Damaged	1,261	226	22	-	1,465
Lost or Damaged Textbooks	-	93	-	-	93
Miscellaneous In/Out	-	1,355	956	(399)	-
Music	-	-	432	444	12
Physical Education	1,022	-	116	921	1,827
Reading Specialist	117	-	-	(117)	-
SCA - Student Council Association	848	-	-	-	848
School Pictures	-	4,840	-	(4,840)	-
Singing/Ringing Hawks	126	-	-	(126)	-
Spirit/Sunshine	-	4,995	3,291	275	1,979
	<u>\$ 19,620</u>	<u>\$ 44,005</u>	<u>\$ 42,222</u>	<u>\$ 2,952</u>	<u>\$ 24,355</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$24,375.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
HARTWOOD ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 1,555	\$ -	\$ 1,039	\$ -	\$ 516
Book Fair	-	15,756	7,006	(8,750)	-
Building Usage	50	-	-	-	50
Donations	-	601	-	-	601
Faculty	2,382	2,930	3,523	-	1,789
Faculty Vending Machines	104	-	-	(104)	-
Field Trip - 1st Grade	-	3,154	3,091	(63)	-
Field Trip - 2nd Grade	-	1,724	1,870	146	-
Field Trip - 3rd Grade	-	4,275	4,703	428	-
Field Trip - 4th Grade	-	1,043	790	(253)	-
Field Trip - 5th Grade	-	1,940	1,850	(90)	-
Field Trip - Kindergarten	-	2,006	2,112	106	-
Field Trip - Other	-	1,028	673	(355)	-
General	38,899	10,748	17,316	9,439	41,770
Grant	2,500	-	-	-	2,500
Library - Cage Grant	-	500	-	-	500
Library - General	11,222	-	13,241	8,751	6,732
Library - Lost and Damaged	-	281	71	-	210
Lost or Damaged Textbooks	-	39	-	-	39
Music	377	1,213	1,414	-	176
Physical Education	2,576	1,160	512	(660)	2,564
SCA - Student Council Association	230	129	92	(2)	265
School Pictures	-	4,719	-	(4,719)	-
Spirit/Sunshine	1,437	1,445	1,595	105	1,392
Technology Club	1,381	2,275	2,210	-	1,446
	<u>\$ 62,713</u>	<u>\$ 56,966</u>	<u>\$ 63,108</u>	<u>\$ 3,979</u>	<u>\$ 60,550</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$62,539.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
KATE WALLER BARRETT ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Building Usage	\$ -	\$ 4,670	\$ 6,583	\$ 3,328	\$ 1,415
Building Usage 70%	4,961	-	-	(4,961)	-
Building Usage 30%	-	1,230	2,505	1,275	-
Building Usage Payroll	(587)	4,091	3,863	359	-
Chorus	-	1,070	832	(238)	-
Donations	-	300	369	366	297
Faculty	832	2,714	1,712	-	1,834
Field Trip - 1st Grade	-	1,332	809	(523)	-
Field Trip - 2nd Grade	-	1,451	2,242	791	-
Field Trip - 3rd Grade	-	3,253	3,354	101	-
Field Trip - 4th Grade	-	3,915	3,787	(128)	-
Field Trip - 5th Grade	-	3,197	3,674	477	-
Field Trip - Kindergarten	-	2,554	2,518	(36)	-
Focus	-	337	388	51	-
General	1,092	2,642	7,115	7,353	3,972
Grants - Reading	366	-	-	(366)	-
Library Lost and Damaged	598	3,726	1,117	-	3,207
Library Cage Grant	-	5,500	5,500	-	-
Outstanding Checks from B.B.	-	-	57	57	-
PGA Donations	2,500	-	1,399	(1,101)	-
PTO Donation	-	8,525	4,265	-	4,260
School Pictures	-	6,058	-	(6,058)	-
Spirit/Sunshine	-	1,470	936	-	534
Technology	2,000	2,045	2,206	-	1,839
	<u>\$ 11,762</u>	<u>\$ 60,080</u>	<u>\$ 55,231</u>	<u>\$ 747</u>	<u>\$ 17,358</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$20,497.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
MARGARET BRENT ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
5th Grade - Legacy	\$ 208	\$ -	\$ -	\$ (208)	\$ -
Art	1,013	-	-	-	1,013
Building Usage	37	-	-	-	37
Building Usage Payroll	4	140	140	-	4
Chorus	-	2,665	2,382	-	283
Classroom - 1st	433	-	-	(433)	-
Classroom - 2nd	352	-	-	(352)	-
Classroom - 3rd	360	788	-	(1,124)	24
Classroom - 4th	473	900	-	(1,367)	6
Classroom - 5th	319	962	-	(1,231)	50
F.L.E.X.	1,068	-	-	(1,068)	-
Faculty	513	1,272	1,307	-	478
Field Trip - 1st Grade	-	4,358	2,272	(2,086)	-
Field Trip - 2nd Grade	-	6,662	1,967	(4,695)	-
Field Trip - 3rd Grade	-	1,718	644	(1,074)	-
Field Trip - 4th Grade	-	3,540	2,859	(681)	-
Field Trip - 5th Grade	-	6,602	6,330	(272)	-
Field Trip - Kindergarten	-	5,041	3,825	(1,216)	-
Field Trip - Other	-	748	748	-	-
Gems Club	67	-	-	-	67
General	-	4,182	14,040	48,171	38,313
Kindergarten	624	-	-	(624)	-
Library General	6,216	-	650	3,454	9,020
Library Lost/Damaged	3,454	745	128	(3,454)	617
Math	50	-	-	(50)	-
Memorial	608	-	-	(608)	-
Outstanding Checks from B.B.	-	-	-	19	19
Reading Projects	441	-	-	(441)	-
SCA - Student Council Association	419	-	-	-	419
School Pictures	-	4,548	-	(4,548)	-
Social	1,119	-	-	(1,119)	-
SPED	312	-	-	(312)	-
Spirit/Sunshine	-	2,733	3,250	1,117	600
STEM Club	-	3,000	1,500	-	1,500
Student Body Account	23,770	-	-	(23,770)	-
Tech Club	166	-	-	(166)	-
	\$ 42,026	\$ 50,604	\$ 42,042	\$ 1,862	\$ 52,450

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$59,863.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
MOUNTAIN VIEW HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Agendas	\$ 1,016	\$ -	\$ -	\$ (1,016)	\$ -
AP Exams	-	26,008	28,274	2,266	-
Art National Honor Society	254	1,074	868	16	476
ASL - American Sign Language Club	21	720	-	-	741
Athletic Training	-	1,249	528	-	721
Athletics	35,672	123,857	125,680	4,601	38,450
Autism	-	142	443	301	-
Band	1,004	3,460	3,781	330	1,013
Band Instrument Rental	330	-	-	(330)	-
Baseball	1,018	20,103	20,466	-	655
Basketball - Boys	751	841	1,925	1,361	1,028
Basketball - Girls	30,331	36,629	28,538	(10,207)	28,215
BLAA	1,045	-	-	(1,045)	-
BTW - Drivers Ed	-	27,000	28,800	1,800	-
Buddy Club	322	1,112	1,151	(255)	28
Building Usage	9,355	6,303	401	-	15,257
Building Usage 30%	-	2,681	150	-	2,531
Building Usage Payroll	-	1,693	-	-	1,693
Business	16	50	-	-	66
Care	-	-	-	2,040	2,040
Change	-	2,250	-	(2,250)	-
Cheerleading	5,024	20,549	29,603	4,030	-
Chorus	775	130	-	-	905
Class of 2015	3,941	-	-	(3,941)	-
Class of 2016	303	-	1,238	3,441	2,506
Class of 2017	1,350	38,209	37,160	(440)	1,959
Class of 2018	5,273	17,037	18,066	530	4,774
Class of 2019	1,267	3,675	3,157	(55)	1,730
Class of 2020	-	2,500	1,188	140	1,452
Cosmetology II	721	1,741	2,271	(191)	-
Cosmetology Operating	-	6,148	6,620	472	-
Counseling	1,099	-	-	(1,099)	-
Cross Country	80	-	-	-	80
Culinary Arts	4,841	-	-	(4,841)	-
Dance Team	4,348	-	-	(4,348)	-
DECA	1,161	14,524	14,608	(195)	882
Drama Club	10,404	15,131	17,222	1,531	9,844
Driver's Education - Summer School	-	20,250	-	(20,250)	-
Dual Enrollment	-	40,755	41,216	461	-
English	443	1,345	-	(1,788)	-
Environmental Club	129	-	-	-	129
Faculty	4,094	8,541	11,199	861	2,297

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
MOUNTAIN VIEW HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Faculty Vending Machines	\$ -	\$ 1,519	\$ 90	\$ -	\$ 1,429
FBLA	141	2,100	1,213	40	1,068
FCA	68	-	-	(68)	-
FCCLA	25	2,802	2,908	117	36
FEA - Future Educations of Amer.	1	1,176	763	-	414
Fellowship Christian Athletes	-	260	150	66	176
Field Hockey	1,237	13,459	12,263	-	2,433
Field Trips	-	5,190	4,919	(271)	-
Food	-	9,836	14,573	4,880	143
Football	12,494	9,675	9,399	-	12,770
French Club	622	75	-	-	697
General	8,421	11,807	16,699	26,033	29,562
German Club	270	-	-	-	270
Golf	325	1,160	1,447	22	60
Grounds Improvement	148	-	-	(148)	-
Guidance	-	2,636	908	(738)	990
Gymnastics	-	1,746	1,366	120	500
Health Occupations	211	-	-	-	211
HOSA - Health Occupation Assoc.	1,992	1,138	520	40	2,650
IB	200	-	-	(200)	-
IB Exams	-	39,751	46,247	6,496	-
Improv Team	2,000	2,191	2,317	(300)	1,574
International Baccalaureate	-	2,587	2,303	200	484
International Thespian Society	372	2,745	1,486	(1,631)	-
Interact Club	66	165	111	-	120
JV Dance Team	501	3,608	4,246	137	-
Key Club	816	-	-	-	816
Lacrosse - Boys	3,305	693	-	-	3,998
Lacrosse - Girls	1,355	590	180	-	1,765
Latin Club	418	1,451	1,243	(96)	530
Learn & Serve	510	-	447	-	63
Library General	842	817	1,239	-	420
Literary Magazine	2,029	-	-	-	2,029
Lost or Damaged Textbooks	-	525	86	1,097	1,536
Manufacturing/Production	-	5,131	4,692	1,458	1,897
Marine Science	1,694	1,495	1,659	-	1,530
Math League	-	691	264	1,980	2,407
Miscellaneous In/Out	-	5,664	3,371	(2,293)	-
Model UN	5,964	11,350	11,151	-	6,163
Mu Alpha Theta Club	1,981	-	-	(1,981)	-
National Honor Society	686	3,378	2,078	-	1,986
No Bullying Club	10	-	-	(10)	-
Parking Permits	-	-	536	81,276	80,740
Parking Permits Sales	69,896	35,870	23,355	(82,411)	-
Physical Education	4,095	-	-	-	4,095
Photography Club	165	-	-	-	165

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
MOUNTAIN VIEW HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Postage	\$ -	\$ 2,679	\$ 4,765	\$ 2,086	\$ -
Production	958	-	-	(958)	-
Psychology Club	88	-	-	(88)	-
Robotics Club	-	-	-	7	7
SADD	28	-	-	-	28
Sales Tax 5.3% (Goods)	-	10	105	95	-
Sales Tax 4% (Meals)	-	2	2	-	-
SCA - Student Council Association	8,298	22,388	18,907	-	11,779
Scholarships	-	-	6,100	6,100	-
Science	109	4,088	4,093	(104)	-
Science Club	-	471	20	-	451
Skills USA	2,348	-	-	-	2,348
Social Studies Department	56	-	-	(56)	-
Soccer - Boys	31	5,493	1,063	(280)	4,181
Soccer - Girls	52	15,840	9,992	-	5,900
Softball - Girls	2,943	8,396	7,948	(859)	2,532
Spanish Club	328	135	-	-	463
Spanish National Honor Society	635	260	189	-	706
SPED Sunshine	47	-	-	(47)	-
Spirit/Sunshine	180	100	-	-	280
Step Team	1,178	1,800	1,505	-	1,473
Strings	6,984	4,925	11,380	1,307	1,836
Strings Rental	2,970	-	-	-	2,970
Student IDs	-	63	-	(63)	-
Student Vending Commission	-	1,726	-	(1,726)	-
Summer School	-	23,325	20,850	(825)	1,650
Swim Team	3,881	4,902	8,326	749	1,206
Tennis - Boys	430	2,570	420	(2,251)	329
Tennis - Girls	-	-	2,250	2,250	-
The Voice	1,201	5,526	3,768	2,794	5,753
Trade Books	1,097	-	-	(1,097)	-
TSA - Technology Student Association	2,398	7,944	8,637	-	1,705
Varsity Dance Team	-	30,308	30,938	4,063	3,433
Video Broadcasting	1,033	780	916	-	897
Volleyball	6,227	17,993	17,031	-	7,189
Wildcat Care	2,040	-	-	(2,040)	-
Wrestling	179	-	-	-	179
Yearbook	4,397	26,855	25,161	(102)	5,989
Young Republicans	62	-	-	(62)	-
Yovaso	264	-	-	-	264
Zero Robotic Club	7	-	-	(7)	-
	\$ 299,697	\$ 817,567	\$ 783,148	\$ 14,631	\$ 348,747

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$510,635.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
NORTH STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Academic Team	\$ 36	\$ -	\$ -	\$ -	\$ 36
All District Chorus	-	6,111	7,350	1,239	-
Anime Club	613	-	-	-	613
AP Advanced Placement	29,224	-	-	-	29,224
AP Exams	-	53,502	63,457	9,955	-
Arts Club	57	95	-	-	152
Athletic Training	1,071	750	439	(86)	1,296
Athletics	4,880	105,546	93,937	(1,953)	14,536
Autism	-	542	454	15	103
Auto Body	276	550	575	-	251
Automotive	1,490	4,276	5,712	250	304
Band	412	330	742	-	-
Band Instrument Rental	-	300	101	-	199
Baseball	7,366	4,637	12,813	9,933	9,123
Baseball Fundraiser	-	9,730	-	(9,730)	-
Basketball - Boys	14,632	361	9,305	-	5,688
Basketball - Girls	1,938	3,190	4,120	-	1,008
Boys Lacrosse Fundraiser	-	14,135	-	(14,135)	-
Boys Soccer	211	-	-	(211)	-
Broadcasting	3,102	-	-	(3,102)	-
BTW - Drivers Ed	-	28,800	28,800	-	-
Buddy Club	-	60	59	-	1
Building Usage	63,096	104,132	65,464	227	101,991
Building Usage 30%	-	44,628	44,628	-	-
Building Usage Payroll	4,081	19,424	21,250	-	2,255
Business	1,071	-	-	-	1,071
Cabinetry	711	-	-	(711)	-
Carpentry	-	-	99	711	612
Change	-	2,410	2,410	-	-
Cheerleading	23	-	-	-	23
Chorus	2,724	5,826	2,983	(1,240)	4,327
Class of 2015	345	-	-	(345)	-
Class of 2016	15,472	-	4,054	(11,418)	-
Class of 2017	6,380	32,721	38,872	17,665	17,894
Class of 2018	6,555	15,419	19,332	3,000	5,642
Class of 2019	2,176	2,568	13	659	5,390
Class of 2020	-	1,700	13	439	2,126
Cookie Fundraiser	-	1,515	-	(1,515)	-
Cross Country	1,342	439	2,267	2,262	1,776
Dance Team	714	-	-	(714)	-
Debate Club	30	-	-	-	30
DECA	286	-	-	-	286
Donations	-	4,274	3,452	(822)	-
Drafting	367	-	-	-	367
Drama	11,735	8,717	4,124	-	16,328
Dual Enrollment	-	11,425	13,313	1,888	-
Early Childhood Education	2,138	8,237	6,743	(32)	3,600
Edgenuity	-	-	98	400	302

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
NORTH STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
English	\$ 190	\$ -	\$ -	\$ -	\$ 190
F.C.A.	842	-	-	(842)	-
Faculty	5,552	7,941	6,327	1,634	8,800
Faculty Vending Machines	-	1,711	-	(1,711)	-
FBLA	783	770	2,735	1,745	563
FCCLA	4,045	-	530	-	3,515
Fellowship Christian Athl.	-	1,562	1,639	823	746
Field Hockey	1,907	162	872	-	1,197
Field Trips	-	21,620	21,201	(419)	-
Football	430	8,355	33,254	24,469	-
Forensics	18	-	-	-	18
French Club	94	-	-	-	94
Fundraiser	-	28,840	5,082	(23,758)	-
General	47,862	7,908	21,918	12,441	46,293
Geology Club	44	-	-	(44)	-
Girls Lacrosse	10	-	-	(10)	-
Girls Soccer	1,605	-	-	(1,605)	-
Girls Softball	26	-	-	(26)	-
Girls Tennis	178	-	-	(178)	-
Golf	756	1,896	1,888	(11)	753
Grants	-	-	-	246	246
Guidance	7,243	1,384	3,581	(484)	4,562
Gymnastics	271	240	454	-	57
Horticulture Scholarship	100	-	-	(100)	-
HOSA	1,075	2,030	2,298	-	807
Interact Club	974	-	-	-	974
Journalism Club	218	-	-	-	218
JROTC	-	16,375	24,268	11,899	4,006
JROTC - Fundraiser	-	860	-	(860)	-
JROTC - Non-Reimbursement	1,419	-	-	(1,419)	-
JROTC - Unit Support	-	313	20	20	313
Lacrosse - Boys	20,872	5,350	22,775	14,126	17,573
Lacrosse - Girls	-	166	55	(67)	44
Latin Club	-	84	70	-	14
Learn & Serve	306	-	403	403	306
Learn & Support 1	-	-	-	1,207	1,207
Learn & Support 2	-	-	-	1,367	1,367
Library Cage Grant	-	500	-	-	500
Library General	4,447	-	1,463	-	2,984
Library Lost and Damaged	178	-	-	-	178
Literary Magazine	240	-	-	(239)	1
Lost or Damaged Textbooks	-	1,940	1,940	-	-
Maintenance	894	-	-	(894)	-
Mckinney-Vento	246	-	-	(246)	-
MIMR	19	-	-	(19)	-
MOMR	518	-	-	(518)	-
Multi-Cultural Club	-	130	201	181	110
National Honor Society	774	1,463	2,805	1,111	543

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
NORTH STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
NHS - Fundraisers	\$ -	\$ 1,076	\$ -	\$ (1,076)	\$ -
Newspaper	1,375	1,870	970	(1,630)	645
Office	366	-	-	(366)	-
Office Copies	1,650	-	-	(1,650)	-
Outstanding Checks from B.B.	-	-	-	41	41
Parking Permits	10,436	-	6,750	7,453	11,139
Parking Permits Sales	-	23,580	16,127	(7,453)	-
Physical Education	562	-	-	-	562
Pep Club	1,000	495	534	-	961
Ping Pong Club	143	-	-	-	143
Printing	-	25,262	31,534	6,342	70
Project Lead the Way	860	1,520	295	-	2,085
Renaissance - JR. MAC	7,215	-	4,500	-	2,715
Renaissance Club	14,392	16,047	20,811	519	10,147
Renaissance Foundation Grant	2,000	-	-	-	2,000
Renaissance Fundraiser	-	746	-	(746)	-
Sales Tax 4% (Meals)	-	260	255	(5)	-
Sales Tax 5.3% (Goods)	-	443	400	(43)	-
SAT/PSAT Prep	-	1,525	1,096	(15)	414
Scholarships	7,359	500	8,000	200	59
Science Club	53	-	-	44	97
Science National Honor Society	410	60	171	-	299
Skills USA	963	777	538	(312)	890
Soccer - Girls	-	259	-	1,565	1,824
Social Studies	27	-	-	-	27
Softball - Boys	-	-	-	211	211
Softball - Girls	-	-	-	26	26
Spanish National Honor Society	111	-	-	-	111
Special Education	-	2,686	649	(2,037)	-
Stat Club	1,405	-	-	-	1,405
Step Team	2,065	2,842	5,726	819	-
String Rental	1,065	2,079	2,403	(428)	313
Strings	195	490	1,113	428	-
Student Vending Commission	-	3,747	273	(3,474)	-
Summer School	-	4,820	1,325	(3,495)	-
Tennis - Boys	-	135	-	-	135
Tennis - Girls	-	111	7	179	283
The Clean and Green Commission	-	35	-	-	35
Track	2,713	6,661	6,925	169	2,618
TSA	2,252	-	-	-	2,252
Varsity Dance Team	-	8,445	5,315	714	3,844
Video Broadcasting	-	-	1,152	3,274	2,122
Vocational Education	7,541	3,171	3,391	240	7,561
Volleyball	4,694	3,840	6,904	-	1,630
World Languages	632	-	-	-	632

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
NORTH STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Wrestling	\$ 764	\$ 3,739	\$ 1,664	\$ (1,996)	\$ 843
Yearbook	8,653	10,205	13,320	2,881	8,419
Young Democrat/Young Republican	107	-	-	-	107
Yovaso	300	-	-	-	300
	<u>\$ 369,998</u>	<u>\$ 735,376</u>	<u>\$ 754,906</u>	<u>\$ 41,230</u>	<u>\$ 391,698</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$372,556 and a money market account balance of \$34,276.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
PARK RIDGE ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art Club	\$ -	\$ 211	\$ 210	\$ -	\$ 1
Book Fair	-	9,042	5,714	(3,328)	-
Building Usage	1,293	892	1,321	-	864
Faculty	1,552	1,075	864	-	1,763
Field Trips	-	853	1,253	-	(400)
Field Trip - 1st Grade	-	2,017	2,700	683	-
Field Trip - 2nd Grade	-	3,608	3,901	185	(108)
Field Trip - 3rd Grade	-	3,128	3,687	499	(60)
Field Trip - 4th Grade	-	668	545	(123)	-
Field Trip - 5th Grade	-	2,138	2,700	562	-
Field Trip - Kindergarten	-	4,338	4,682	386	42
General	9,982	4,181	5,273	6,469	15,359
Grant	515	-	-	-	515
Hospitality	274	-	-	(274)	-
Library Cage Grant	81	500	-	-	581
Library General	1,748	8	218	1,882	3,420
Library Lost or Damaged	586	310	19	-	877
Lost or Damaged Textbooks	82	-	-	-	82
Miscellaneous In/Out	-	2,202	3,053	-	(851)
Music	201	646	803	-	44
Physical Education	129	-	-	-	129
PTO Donations	25	1,582	1,037	-	570
Reading	2,720	-	-	(2,720)	-
SCA - Student Council Association	1,148	-	32	-	1,116
School Pictures	-	5,791	-	(5,791)	-
Specialist	-	-	84	4,168	4,084
Spirit/Sunshine	-	1,530	912	273	891
Yearbook	-	-	3,913	1,633	(2,280)
Yearbook Fundraiser	-	1,646	-	(1,646)	-
	\$ 20,336	\$ 46,366	\$ 42,921	\$ 2,858	\$ 26,639

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$27,124.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
ROCKHILL ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Buddy Club	\$ 106	\$ 600	\$ 394	\$ -	\$ 312
Building Usage	133	-	-	-	133
Cage Library Trust	13	-	-	(13)	-
Chess Club	4	915	825	-	94
Chorus	-	703	110	1,865	2,458
Classroom - 1st Grade	295	311	161	-	445
Classroom - 2nd Grade	1,009	344	261	-	1,092
Classroom - 3rd Grade	185	277	-	-	462
Classroom - 4th Grade	342	379	324	-	397
Classroom - 5th Grade	-	307	-	-	307
Classroom - Kindergarten	-	334	-	-	334
Donations	-	200	-	-	200
Faculty	1,615	537	1,882	-	270
Field Trip - 1st Grade	-	3,284	3,393	109	-
Field Trip - 2nd Grade	-	4,293	3,870	(423)	-
Field Trip - 3rd Grade	-	2,816	2,580	(25)	211
Field Trip - 4th Grade	-	5,882	5,896	14	-
Field Trip - 5th Grade	-	3,689	3,428	(3)	258
Field Trip - Kindergarten	-	2,436	2,163	(247)	26
Field Trip - Other	-	2,738	2,557	(181)	-
General	15,018	7,182	9,528	4,271	16,943
Grants	-	-	60	1,462	1,402
Library Cage Grant	-	500	-	13	513
Library General	-	14,936	2,071	1,274	14,139
Library Lost and Damaged	2,115	470	56	(1,294)	1,235
Outstanding Checks from B.B.	-	-	-	23	23
Physical Education	-	680	480	-	200
Robotics Club	45	-	-	-	45
Rockhill Dance Team	29	-	-	(29)	-
SCA - Student Council Association	482	115	-	-	597
Science Backpack	1,462	-	-	(1,462)	-
Science Club	2,905	2,756	2,902	-	2,759
Singers Club	1,865	-	-	(1,865)	-
Specialist	252	326	338	8	248
Specials	8	-	-	(8)	-
Sunshine Fund	-	1,862	874	-	988
Varsity Dance Team	-	56	-	29	85
Vending Machines	-	75	-	-	75
	\$ 27,883	\$ 59,003	\$ 44,153	\$ 3,518	\$ 46,251

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$46,633.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
ROCKY RUN ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Autism	\$ -	\$ 514	\$ 520	\$ 6	\$ -
Building Usage	965	14,995	4,840	599	11,719
Building Usage - 30%	-	780	780	-	-
Building Usage - Payroll	-	4,669	4,544	175	300
Book Fair	-	15,831	12,187	(3,644)	-
Café/Food	-	-	96	96	-
Chorus	57	2,245	2,854	552	-
Classroom - 2nd	-	617	738	121	-
Classroom - 3rd	-	-	1,235	1,235	-
Classroom - 4th	-	1,392	2,633	1,241	-
Classroom - 5th	-	-	1,235	1,235	-
Classroom - Kindergarten	-	2,158	2,281	123	-
Clinic	253	-	239	-	14
Donations	-	1,040	1,040	-	-
Faculty	206	244	181	(180)	89
Field Trip - 1st Grade	-	3,842	4,170	328	-
Field Trip - 2nd Grade	-	2,485	2,082	(403)	-
Field Trip - 3rd Grade	-	3,173	2,372	(801)	-
Field Trip - 4th Grade	-	1,408	1,202	(206)	-
Field Trip - 5th Grade	-	1,360	1,308	(52)	-
Field Trip - Kindergarten	-	3,543	2,875	(668)	-
Field Trip - Specials	-	1,348	1,437	89	-
Focus	-	800	800	-	-
Fundraiser	-	500	-	(500)	-
General	8,434	6,424	9,127	2,866	8,597
Grant	1,608	-	-	895	2,503
Grant - Virtual Field Trips	3	-	-	(3)	-
Hospitality (Social)	241	-	-	(241)	-
Library - General	10,539	327	2,358	3,645	12,153
Library - Cage Grant	-	-	-	1,000	1,000
Library - Lost and Damaged	1,549	298	-	-	1,847
Lost or Damaged Textbooks	-	88	-	-	88
PGA Donation	2,500	-	-	(2,500)	-
Physical Education	4,667	1,032	2,768	-	2,931
Postage	-	-	427	427	-
PTO Donations	530	79	921	608	296
SCA - Student Council Association	218	-	141	-	77
School Pictures	-	6,144	-	(6,144)	-
SEF Grant	4	-	-	-	4
Spirit/Sunshine	-	500	733	421	188
Special Education	-	1,263	1,078	-	185
Technology	379	-	-	-	379
	\$ 32,153	\$ 79,099	\$ 69,202	\$ 320	\$ 42,370

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$42,775.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
 RODNEY THOMPSON MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
 AND ADJUSTMENTS
 Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
AFCEAO Science Grant	\$ 584	\$ -	\$ -	\$ (584)	\$ -
Art Club	170	-	99	-	71
Athletics	1,014	5,346	3,797	-	2,563
Band	192	975	1,931	896	132
Band Instrument Rental	-	2,400	740	362	2,022
Book Fair	-	4,417	3,366	(1,051)	-
Building Usage	5,622	50	145	-	5,527
Chorus	864	3,927	8,379	6,504	2,916
Computer Studies	181	-	-	(181)	-
Drama	11,437	-	2,699	(342)	8,396
Faculty	1,217	2,000	471	571	3,317
Faculty Vending Machines	-	363	-	(363)	-
FBLA	25	-	-	-	25
FCCLA	141	-	-	-	141
Field Trip - 6th Grade	-	130	131	1	-
Field Trip - 7th Grade	-	5,780	6,315	535	-
Field Trip - 8th Grade	-	7,850	7,010	(840)	-
Field Trip - Other	-	3,587	4,105	518	-
Field Trip - Specials	-	3,345	3,319	(26)	-
Field Trips	-	7,779	11,115	3,336	-
Focus	4,520	-	90	436	4,866
Fundraiser	-	28,557	7,016	(21,541)	-
General	26,965	2,235	14,226	14,850	29,824
Grants	-	-	-	585	585
Instrument Rental	1,797	-	-	(1,797)	-
Jr. National Honor Society	2,326	380	1,601	-	1,105
Library General	3,017	536	1,748	1,051	2,856
Library Lost and Damaged	4,002	441	1,787	-	2,656
Memorial Fund	250	1,982	2,095	-	137
Model UN Experience	-	11,400	11,088	(312)	-
Physical Education	6,025	-	4,391	3,167	4,801
Physical Education Uniform Sales	-	3,340	-	(3,340)	-
PTO Donations	-	15,452	2,971	243	12,724
Sales Tax 4% (Meals)	-	-	52	52	-
Sales Tax 5.3% (Goods)	-	-	243	243	-
SCA - Student Council Association	718	-	1,399	967	286
School Pictures	-	6,595	-	(6,595)	-
Science	-	-	851	2,174	1,323
Spirit/Sunshine	127	590	307	-	410
Strings	132	-	414	498	216

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
 RODNEY THOMPSON MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
 AND ADJUSTMENTS
 Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Strings Rental	\$ 4,020	\$ 1,945	\$ 1,456	\$ (500)	\$ 4,009
Technology	-	-	-	180	180
Vocational Education	895	-	-	-	895
Yearbook	12,204	-	8,909	4,710	8,005
Yearbook Fundraiser	-	5,010	300	(4,710)	-
	\$ 88,445	\$ 126,412	\$ 114,566	\$ (303)	\$ 99,988

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$100,051.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
SHIRLEY C. HEIM MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
AFCEAO Science Grant	\$ 431	\$ -	\$ -	\$ (431)	\$ -
All District Band	-	1,445	1,483	38	-
All District Chorus	-	5,651	6,143	492	-
Art	452	-	-	-	452
Athletics	2,682	270	2,236	3	719
Band	2,289	152	956	1,783	3,268
Band Fundraiser	-	1,264	1,242	(22)	-
Band Instrument Rental	2,797	2,300	830	149	4,416
Basketball - Boys	-	537	321	-	216
Basketball - Girls	-	1,405	996	-	409
Book Fair	-	3,109	2,494	(615)	-
Building Usage	28,063	9,450	1,441	-	36,072
Building Usage 30%	1,134	4,050	5,184	-	-
Building Usage Payroll	-	3,848	3,848	-	-
Change	-	80	80	-	-
Chorus	3,848	1,042	1,730	1,819	4,979
Chorus Fundraiser	-	2,146	1,820	(326)	-
Classroom - 7th	870	-	-	40	910
Clinic	-	305	308	74	71
Drama	3,079	1,315	928	263	3,729
Faculty	1,852	2,036	2,005	499	2,382
Faculty Vending Commission	-	500	-	(500)	-
FBLA	12	187	165	-	34
FCCLA	15	140	140	-	15
Field Hockey	-	468	188	-	280
Field Trip	-	324	463	139	-
Field Trip - 7th Grade	-	4,840	5,940	1,100	-
Field Trip - Other	-	13,109	15,635	2,526	-
Field Trip - Specials	-	8,738	9,162	424	-
Focus	2,419	-	56	(169)	2,194
Football	-	1,586	1,382	-	204
Fundraiser	-	13,416	8,223	(5,193)	-
General	19,557	6,138	11,668	8,015	22,042
Health Clinic	74	-	-	(74)	-
History Club	3	-	-	-	3
Innovative Teaching Grant	70	-	-	(70)	-
Jr. National Honor Society	-	1,798	1,721	549	626
Library Cage Grant	-	500	-	-	500
Library General	837	364	2,753	1,552	-
Library Lost and Damaged	952	130	-	(938)	144
Math League	10	-	-	-	10
Miscellaneous In/Out	-	5,283	5,281	(2)	-
Model UN Experience	-	2,736	2,866	130	-
Music Fundraiser	-	12,421	8,040	(4,381)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
SHIRLEY C. HEIM MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Orchestra	\$ 1,275	\$ -	\$ -	\$ (1,275)	\$ -
Orchestra Rental	3,161	-	-	(3,161)	-
NJHS	549	-	-	(549)	-
Physical Education Uniform Sales	-	7,092	2,788	(4,304)	-
Physical Education	13,766	20	3,377	4,305	14,714
Sales Tax 5.3% (Goods)	-	629	621	(8)	-
School Pictures	-	4,018	-	(4,018)	-
SEF Grant	-	-	80	500	420
Spirit/Sunshine	640	-	-	-	640
Strings	-	775	1,895	2,944	1,824
Strings Rental	-	1,975	425	3,211	4,761
SWAT Club	213	-	-	(213)	-
Technology Club	-	-	-	212	212
Volleyball	-	516	244	-	272
Wrestling	-	853	294	1	560
Yearbook	-	3,990	4,322	4,663	4,331
Yearbook Club	4,579	-	-	(4,579)	-
Yearbook Fundraiser	-	35	-	(35)	-
YOVASO	-	-	-	105	105
	\$ 95,629	\$ 132,986	\$ 121,774	\$ 4,673	\$ 111,514

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$116,029.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ -	\$ 2,300	\$ 1,347	\$ 1,379	\$ 2,332
Building Usage	5,917	1,558	2,393	342	5,424
Building Usage - 30%	-	342	-	(342)	-
Chorus - Extracurricular	-	180	830	650	-
Coke/BLY	117	-	-	(117)	-
Donations	-	345	1,745	1,405	5
Faculty	875	715	1,107	172	655
Field Trip - 1st Grade	-	3,672	4,126	454	-
Field Trip - 2nd Grade	-	4,279	6,098	1,819	-
Field Trip - 3rd Grade	-	2,178	2,400	222	-
Field Trip - 4th Grade	-	4,072	5,218	1,146	-
Field Trip - 5th Grade	-	5,447	7,875	2,428	-
Field Trip - Kindergarten	-	2,348	2,235	(113)	-
Field Trip - Other	-	413	454	41	-
Foreign Language	375	1,820	2,998	803	-
Fundraiser	-	9,350	5,668	(3,682)	-
General	12,602	4,447	14,681	5,079	7,447
Grants	2,642	500	-	-	3,142
Hospitality	80	-	-	(80)	-
Library General	516	260	2,770	3,417	1,423
Library Lost/Damaged	1,114	-	-	(1,114)	-
Memorial Fund	1,405	-	-	(1,405)	-
Miscellaneous In/Out	-	50	50	-	-
School Pictures	-	5,449	-	(5,449)	-
Spirit/Sunshine	-	755	627	99	227
Vending Machines	-	175	-	(53)	122
	<u>\$ 25,643</u>	<u>\$ 50,655</u>	<u>\$ 62,622</u>	<u>\$ 7,101</u>	<u>\$ 20,777</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$20,777.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Academic Excel Recognition	\$ 14,334	\$ -	\$ -	\$ (14,334)	\$ -
All District Chorus	-	9,848	10,348	500	-
All State Chorus	-	33,565	33,805	240	-
American Sign Language Club	95	-	-	-	95
Anonymous Scholarships	420	-	-	(420)	-
AP Advanced Placement	-	1,000	7,560	7,599	1,039
AP Biology	125	-	-	(125)	-
AP Calculus AB	93	-	-	(93)	-
AP Calculus BC	137	-	-	(137)	-
AP Chemistry	9	-	-	(9)	-
AP English	885	-	-	(885)	-
AP English Literature	150	-	-	(150)	-
AP Environmental Science	604	-	-	(604)	-
AP Exams	-	46,002	72,121	26,119	-
AP Government	1,134	-	-	(1,134)	-
AP Latin	161	-	-	(161)	-
AP Music	173	-	-	(173)	-
AP Physics	169	-	-	(169)	-
AP Spanish	102	-	-	(102)	-
AP Statistics	1,216	-	-	(1,216)	-
AP US History	2,045	-	-	(2,045)	-
AP World History	596	-	-	(596)	-
Art National Honor Society	241	2,705	3,114	1,137	969
Athletics	21,028	127,326	122,282	10,038	36,110
Automotive	157	-	-	-	157
Band	-	190	612	422	-
Band Instrument Rental	-	1,650	463	(372)	815
Basketball - Girls	10	-	-	-	10
BB&T CD Interest	4,136	-	-	9	4,145
BB&T MM Interest	1,577	-	-	3	1,580
Beautification Club	19,787	-	2,929	(1,826)	15,032
Bernard Humphrey Scholarship	34	-	-	(34)	-
Blue and Gold Cafe	1,685	-	-	(1,685)	-
Broadcasting Club	-	20	181	161	-
BTW - Drivers Ed	-	21,195	22,725	1,530	-
Building Facilities	4,974	-	-	(4,974)	-
Building Usage	-	2,439	6,723	8,016	3,732
Building Usage 30%	-	938	938	-	-
Building Usage Payroll	2,522	3,699	2,690	(2,522)	1,009
Burnett Scholarship	5	-	-	(5)	-
Business Workbooks	132	-	-	(132)	-
Café/Food	-	329	1,243	2,152	1,238
Care Fund	-	125	-	630	755
Carpentry	-	70	343	2,583	2,310

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Cheerleading	\$ 77	\$ 1,125	\$ 1,159	\$ -	\$ 43
Chorus	-	1,921	2,041	561	441
Chorus - Extracurricular	-	220	200	(20)	-
Civitan Club	-	-	-	110	110
Class of 2016	1,233	15	1,207	14	55
Class of 2017	11,966	38,101	39,482	4,481	15,066
Class of 2018	4,937	19,442	16,333	710	8,756
Class of 2019	2,470	3,125	101	170	5,664
Class of 2020	-	2,200	-	195	2,395
Clinic	-	-	-	7	7
Coffee Break	1,972	-	-	(1,972)	-
Commonwealth Governor's School	2,786	2,293	2,467	-	2,612
Cosmetology Operating	2,824	7,890	7,417	175	3,472
Culinary Arts	-	11,046	11,717	7,046	6,375
Debate Team	153	121	-	-	274
DECA	151	2,718	3,132	999	736
Digital Storytelling Club	30	-	-	(30)	-
Drafting	-	657	-	16	673
Drama Club	13,515	20,230	26,454	-	7,291
Dual Enrollment	-	22,225	26,411	4,186	-
Economics	-	-	-	23	23
Electricity	-	595	1,042	464	17
Environmental Club	-	-	-	667	667
Faculty	-	349	3,331	3,810	828
Faculty Vending Machines	-	2,546	-	(2,546)	-
Fashion Club	43	-	-	-	43
FBLA	1,878	14,907	12,203	150	4,732
FCCLA	100	1,750	1,446	127	531
FCCLA Fundraiser	-	95	78	(17)	-
Field Trip - Other	-	4,458	5,282	824	-
Field Trip - Specials	-	7,011	5,855	(1,156)	-
First Robotic Club	837	-	-	(837)	-
Football	159	-	-	-	159
Foreign Language Workbooks	78	-	-	(78)	-
French Club	80	-	-	-	80
Fundraiser	-	9,154	66	(9,088)	-
Future Educators of America	100	-	-	-	100
General Fund	10,232	4,808	21,371	44,252	37,921
Grant Fund	-	-	5,475	11,937	6,462
Guidance	1,359	1,886	2,056	(987)	202
Health Clinic	7	-	-	(7)	-
History Club	-	-	-	2,432	2,432
Home EC Services	23	-	-	(23)	-
Horticulture Club	-	-	277	300	23
HOSA	2,228	2,305	2,224	(2,228)	81

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Improv. Team	\$ 8,499	\$ 2,996	\$ 954	\$ (27)	\$ 10,514
Indian Care	765	-	-	(765)	-
Inst. Mini Grants	14,426	-	-	(14,426)	-
Interact Club	1,763	160	-	-	1,923
Interest Income	-	6	-	(6)	-
International Club	182	-	-	-	182
J. Watson Memorial Scholarship	3	-	-	(3)	-
JROTC	1,647	10,709	12,314	4,086	4,128
JROTC - Unit Support	-	225	3,692	4,017	550
Junior Civitan	110	-	-	(110)	-
Junior Statemen of America	399	-	-	(399)	-
Key Club	187	6,702	5,800	300	1,389
Latin Club	36	260	290	-	6
Learn and Serve	-	-	79	100	21
Leo Club	203	-	-	-	203
Library General	10	66	-	-	76
Library Cage Grant	-	500	73	59	486
Library Lost and Found	485	147	-	-	632
Life Skills - SS	-	1,100	1,287	3,073	2,886
Lost or Damaged Textbooks	-	1,854	1,854	-	-
Marine Science Club	-	1,300	1,300	-	-
Masonry	-	205	-	42	247
Math	965	280	1,090	-	155
Miscellaneous In/Out	-	1,530	-	(1,530)	-
Model UN	7	-	-	-	7
National Honor Society	1,654	1,857	3,364	1,332	1,479
Newspaper	10,472	6,799	9,995	125	7,401
NJROTC - Non-Reimbursable	1,728	-	-	(1,728)	-
NJROTC - Uniforms	2,153	-	-	(2,153)	-
Office Supplies	663	-	-	(663)	-
Parking Permits	-	31,170	26,912	7,638	11,896
Physical Education	2,753	3,470	3,983	3,987	6,227
Physical Education Uniform Sales	-	6,806	2,435	(4,371)	-
Pep Club	646	-	-	-	646
Postage	-	20	-	(20)	-
Renaissance Club	559	-	-	-	559
Robotics Club	-	1,978	2,433	-	(455)
Sales Tax 5.3% (Goods)	-	1,327	1,773	446	-
SAT/PSAT Prep	-	2,029	861	(1,168)	-
SCA - Student Council Association	8,119	21,310	11,653	(899)	16,877
Scholarship	15,185	4,785	5,900	642	14,712
School Pictures	-	13,578	-	(13,578)	-
School Store	-	8,375	-	(8,375)	-

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD HIGH SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Science Club	\$ 303	\$ -	\$ -	\$ -	\$ 303
Science Workbooks	49	-	-	(49)	-
SEF Grant	380	-	-	-	380
SHS Carpentry Lab	2,522	-	-	(2,522)	-
Skills USA	-	13,516	8,678	(731)	4,107
Spanish Club	480	3,232	2,876	266	1,102
Spirit/Sunshine	-	1,554	3,503	2,224	275
Sports Medicine Club	308	-	137	-	171
SSHS Environ. Club	668	-	-	(668)	-
SSHS Historical Society	204	-	-	(204)	-
Staff Recognition	909	-	-	(909)	-
STAT/STEM	15	-	-	(15)	-
Step Team	173	1,050	730	-	493
Strings	-	110	-	664	774
Strings Rental	664	350	15	(664)	335
Student Handbook Replacement	646	-	-	(646)	-
Student Parking	7,638	-	-	(7,638)	-
Students Serving Stafford	47	-	-	-	47
Summer School	-	6,730	3,925	(2,805)	-
Technology	-	-	-	15	15
Teenage Republicans	201	-	-	(201)	-
Track	110	-	201	114	23
TSA - Technology Student Association	-	-	-	399	399
VICA Carpentry	60	-	-	(60)	-
VICA Cosmetology	173	-	-	(173)	-
VICA District XI	44	-	-	(44)	-
VICA Drafting	15	-	-	(15)	-
VICA Electricity	664	-	-	(664)	-
VICA Masonry	41	-	-	(41)	-
VICA SSHS	27	-	-	(27)	-
Video Broadcasting	4,839	80	1,726	(206)	2,987
Wall of Honor	521	-	-	(521)	-
Wendell Latham Scholarship	180	-	-	(180)	-
Wigwam	4,843	-	-	(4,843)	-
William Cage Lib. Trust	58	-	-	(58)	-
Yearbook	17,201	10,760	19,809	12,675	20,827
Yearbook Fundraiser	-	12,675	-	(12,675)	-
Young Republicans/Democrats	-	-	-	201	201
YOVASO	566	43	245	-	364
	<u>\$ 256,142</u>	<u>\$ 615,938</u>	<u>\$ 626,791</u>	<u>\$ 47,528</u>	<u>\$ 292,817</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$241,561, a money market account with a balance of \$35,263, and certificates of deposit with a balance of \$53,932.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 689	\$ -	\$ -	\$ -	\$ 689
Athletics	1,214	-	36	1,476	2,654
Band	349	60	1,120	711	-
Band Instrument Rental	1,379	50	1,257	971	1,143
Basketball - Boys	-	359	350	(9)	-
Basketball - Girls	-	629	462	(167)	-
Book Fair	-	3,012	1,952	(1,060)	-
Building Usage	22,150	-	1,124	-	21,026
Chorus	908	2,293	6,191	4,020	1,030
Donations	-	1,630	50	(1,380)	200
Drama	835	3,073	3,313	1,001	1,596
Drama Club	-	40	40	-	-
Faculty	2,548	-	572	1,062	3,038
Faculty Vending Machines	-	1,063	-	(1,063)	-
FACS	437	-	-	(437)	-
FCA - Fellowship Christian Athletes	260	-	-	-	260
Field Hockey	-	290	290	-	-
Field Trip - 7th Grade	-	1,560	4,193	2,633	-
Field Trip - 8th Grade	-	1,445	3,027	1,582	-
Focus	1,448	3,766	6,038	2,831	2,007
Football	-	2,029	194	(1,835)	-
Fundraiser	-	3,093	-	(3,093)	-
General	30,753	1,931	5,870	5,796	32,610
Grants	-	2,085	2,085	90	90
Home Economics	-	1,435	1,615	948	768
Jr. National Honor Society	307	-	491	233	49
Library Cage Grant	185	500	-	-	685
Library General	1,054	-	1,365	1,059	748
Library Lost/Damaged	1,323	280	850	-	753
Lost/Damaged Textbooks	-	32	32	-	-
Miscellaneous In/Out	-	807	774	(33)	-
Model UN Experience	-	2,180	7,614	5,434	-
Physical Education	9,135	-	4,108	69	5,096
Sales Tax 4% (Meals)	-	-	1	1	-
Sales Tax 5.3% (Goods)	-	94	107	13	-
SCA - Student Council Association	999	975	1,143	772	1,603
School Pictures	-	2,245	-	(2,245)	-
SEF iPad	26	-	-	(26)	-
Softball - Girls	-	-	408	408	-
Specialist	59	-	-	-	59
Stafford 350th Anniversary Grant	63	-	-	(63)	-
Strings	50	1,010	1,126	66	-
Strings Rental	4,289	150	-	50	4,489

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
STAFFORD MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Track	\$ -	\$ -	\$ 383	\$ 383	\$ -
TSA - Technology Student Association	2,274	1,404	7,315	3,637	-
Vending Commission	-	70	-	(70)	-
Volleyball	-	532	250	(282)	-
World Languages	-	54	78	30	6
Wrestling	-	1,053	1,231	178	-
Yearbook	4,108	-	1,292	787	3,603
Yearbook Fundraiser	-	1,950	4,359	2,409	-
	<u>\$ 86,842</u>	<u>\$ 43,179</u>	<u>\$ 72,706</u>	<u>\$ 26,887</u>	<u>\$ 84,202</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$84,692.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
T. BENTON GAYLE MIDDLE SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Athletics	\$ 6,296	\$ 9,687	\$ 9,049	\$ (99)	\$ 6,835
Band	8,779	9,184	8,869	100	9,194
Book Fair	-	4,639	3,395	(1,244)	-
Building Usage	6,487	8,275	5,380	-	9,382
Building Usage - 30%	-	3,546	3,546	-	-
Building Usage Payroll	472	4,262	4,013	-	721
Change	-	300	300	-	-
Chorus	2,255	13,167	13,836	-	1,586
Chorus - Alex Overby Memorial	669	-	-	(669)	-
Classroom - 6th	57	-	-	-	57
Classroom - 8th	777	-	-	-	777
Drama	229	500	282	-	447
Ecology Club	339	78	-	-	417
Faculty Fund	1,064	303	549	-	818
FCCLA	136	-	-	-	136
Field Trip - 8th Grade	-	150	150	-	-
Focus	789	5,925	5,709	-	1,005
Fundraiser	-	5,141	400	(4,741)	-
General	11,822	868	3,671	8,147	17,166
Grants	71	4,125	7,580	5,669	2,285
Greenhouse Project	5,000	-	-	(5,000)	-
Home Economics	413	2,543	2,077	-	879
Instrument Rental	1,494	2,053	888	-	2,659
Jr. National Honor Society	782	1,110	809	-	1,083
Library	3,593	4,167	6,205	1,243	2,798
Life Skills/School Store	1,880	-	-	21	1,901
Lost/Damaged Textbooks	-	104	104	-	-
Math League	345	50	239	-	156
Physical Education	9,970	960	8,729	5,110	7,311
Physical Education Uniforms	-	5,033	-	(5,033)	-
Sales Tax 4% (Meals)	-	13	12	(1)	-
Sales Tax 5.3% (Goods)	-	336	347	11	-
SCA - Student Council Association	407	3,155	2,748	-	814
School Pictures	-	4,105	-	(4,105)	-
School Store	-	609	588	(21)	-
SEF Grant	147	-	-	-	147
Spirit/Sunshine	218	685	317	-	586
Strings	3,024	7,337	8,696	-	1,665
Strings Rental	300	450	594	-	156
Tech Education - Materials	471	-	-	(471)	-
Technology	-	1,815	2,076	457	196
TSA - Technology Student Association	557	5,001	5,008	-	550
Video Production Club	261	-	-	-	261
Yearbook	10,749	10,347	13,945	35	7,186
	<u>\$ 79,853</u>	<u>\$ 120,023</u>	<u>\$ 120,111</u>	<u>\$ (591)</u>	<u>\$ 79,174</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$79,174.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
WIDEWATER ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Building Usage	\$ 97	\$ 466	\$ -	\$ -	\$ 563
Building Usage 30%	-	200	200	-	-
Chess Club	23	205	-	-	228
Chorus	174	86	86	-	174
Classroom - 1st Grade	12	-	-	-	12
Classroom - 4th Grade	19	-	-	-	19
Classroom - Kindergarten	4	-	-	-	4
Clinic	52	-	-	-	52
Engineering Club	23	-	-	(23)	-
Environmental Club	44	-	-	-	44
ESL	2	-	-	(2)	-
Faculty	249	269	-	376	894
Field Trips - 1st Grade	-	824	969	145	-
Field Trips - 2nd Grade	-	4,383	6,099	1,716	-
Field Trips - 3rd Grade	-	393	306	(87)	-
Field Trips - 4th Grade	-	2,160	4,410	2,250	-
Field Trips - 5th Grade	-	466	910	444	-
Field Trips - Kindergarten	-	3,295	3,243	(52)	-
Field Trips - Other	-	661	661	-	-
Focus	-	-	-	12	12
General	19,529	5,806	4,179	(1,859)	19,297
Lego Club/Academy	79	-	-	(79)	-
Library	2,271	184	424	-	2,031
Library Cage Grant	-	500	483	-	17
Math Club	142	-	-	-	142
Music	29	-	-	-	29
Odyssey of the Mind	24	-	-	(24)	-
Physical Education	1,765	-	-	-	1,765
SEF Grant Art	179	-	-	-	179
Technology	308	-	-	-	308
Thinking and Games	12	-	-	(12)	-
Vending Machines	-	550	172	(378)	-
	<u>\$ 25,037</u>	<u>\$ 20,448</u>	<u>\$ 22,142</u>	<u>\$ 2,427</u>	<u>\$ 25,770</u>

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$25,770.

**STAFFORD COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS
WINDING CREEK ELEMENTARY SCHOOL**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, NET TRANSFERS
AND ADJUSTMENTS
Year Ended June 30, 2017**

Fund	Cash Balance July 1, 2016	Cash Receipts	Cash Disbursements	Net Transfers and Adjustments	Cash Balance June 30, 2017
Art	\$ 151	\$ -	\$ -	\$ -	\$ 151
Autistic Grant	115	-	-	(115)	-
Building Usage	-	-	269	460	191
Building Usage 30%	256	-	-	(256)	-
Building Usage 70%	203	-	-	(203)	-
Donations	-	27,744	5,228	1,188	23,704
Faculty	1,348	3,252	2,109	594	3,085
Field Trip - 1st Grade	-	6,496	6,766	270	-
Field Trip - 2nd Grade	-	4,282	4,631	349	-
Field Trip - 3rd Grade	-	5,179	5,197	18	-
Field Trip - 4th Grade	-	5,676	6,067	391	-
Field Trip - 5th Grade	-	9,027	9,413	386	-
Field Trip - Kindergarten	-	6,446	6,858	412	-
Field Trip - Other	-	4,709	4,748	39	-
Field Trip - Specials	-	500	349	(151)	-
Freeby Memorial Library	1,188	-	-	(1,188)	-
General	22,904	5,187	2,160	3,957	29,888
Grant	-	-	-	133	133
Hospitality	512	-	-	(512)	-
Library Cage Grant	-	500	502	2	-
Library Lost/Damaged	58	-	-	1	59
Library/Media	2	-	-	(2)	-
Mentor Program	189	-	-	(189)	-
Music	259	2,299	2,264	-	294
Physical Education	513	920	133	-	1,300
Principal	594	-	-	(594)	-
PTO Donations	18	-	-	(18)	-
Robotics Club	-	-	-	166	166
SCA - Student Council Association	-	-	-	37	37
School Pictures	-	4,071	-	(4,071)	-
Science Club	166	-	-	(166)	-
Spirit/Sunshine Fund	38	-	512	474	-
Technology	-	-	-	747	747
	\$ 28,514	\$ 86,288	\$ 57,206	\$ 2,159	\$ 59,755

Note:

The cash balance at June 30, 2017 was held in a checking account with a bank balance of \$61,223.

COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S 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 School Board
Stafford County Public Schools
Stafford, Virginia

We have audited, 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, the accompanying summary statement of cash receipts, disbursements, net transfers and adjustments (financial statement) of the Stafford County Public Schools Activity Funds (Schools) as of and for the year ended June 30, 2017 and the related notes to the financial statement and have issued our report thereon dated November 1, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Schools' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control, one that we consider to be a material weakness and one that we consider to be a significant deficiency.

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 Schools' financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as item 2017-01 to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings as item 2017-02 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schools' financial statement is free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2017-03 through 2017-05.

Schools' Response to Findings

The Schools' response to the findings identified in our audit is described in the accompanying Schedule of Findings. The Schools' response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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

JB Mares, LLP

Harrisonburg, Virginia
November 1, 2017

SCHEDULE OF FINDINGS
Year Ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS

A. Material Weakness in Internal Control

2017-01: Material Weakness Due to Lack of Segregation of Duties

Criteria and Condition: Segregation of duties should exist with respect to cash collections, bank deposits, and recording of funds, as well as approving purchases, preparing checks, and signing checks.

Context: At Park Ridge Elementary School, there is a lack of segregation of duties between cash collections, bank deposits, recording of funds, approving purchases, preparing and signing checks, and reconciliation of accounts. The bookkeeper regularly reviews the Summary of Daily Deposit sheet and counts cash prior to writing the deposit slip. In accordance with School Board policy, a designee of the principal who is independent of the bookkeeper's office should handle the Summary of Daily Deposit sheet. The bookkeeper should never have access to the original summary sheets, but may be provided a copy for reconciling the daily deposits with the records.

Cause: The cash collection policy was not consistently followed.

Effect: Lack of segregation of duties increases the risk that fraud or error may occur undetected.

Recommendation: We recommend a designee of the principal who is independent of the bookkeeper's office should handle the Summary of Daily Deposit sheet and that adequate segregation of duties be maintained over cash collections at all times.

Views of Responsible Officials: Management agrees with the proposed recommendation.

B. Significant Deficiency in Internal Control

2017-02: Significant Deficiency in Internal Control over Bank Reconciliations

Criteria and Condition: Each school activity fund bookkeeper is required to prepare monthly bank reconciliations to process monthly reports and complete month-end procedures. The monthly bank reconciliation package is then reviewed with the Principal.

Context: At three schools, Colonial Forge High School, Hartwood Elementary School, and Park Ridge Elementary School, the general ledger presented for the audit was not accurately reconciled to the bank statement.

Cause: Implementation of the MUNIS software has caused continued reconciliation difficulties throughout the year. The reports produced by MUNIS provide only limited information, making it more difficult to identify reconciliation errors. The schools were unaware an additional cash reconciliation module could be purchased within MUNIS which would make the reconciliation process more straightforward.

SCHEDULE OF FINDINGS
Year Ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS (Continued)

B. Significant Deficiency in Internal Control (Continued)

2017-02: Significant Deficiency in Internal Control over Bank Reconciliations (Continued)

Effect: A significant audit adjustment was made in order to reconcile the general ledger and outstanding transactions with the bank statement.

Recommendation: We recommend the general ledger balance be reconciled monthly with the list of outstanding transactions and the bank statement balance. If this information is not available in a computer generated format within MUNIS, the bookkeepers should be manually reconciling this information in order to timely identify reconciliation errors. Complete reconciliation information should be provided to the principal for review on a monthly basis.

Views of Responsible Officials: Management agrees with the proposed controls. Reconciliation of bank activity was completed throughout the year; however, additional discrepancies existed.

C. Compliance Findings

2017-03: Compliance with Procurement Policy

Criteria and Condition: The Schools are required to follow the Virginia Public Procurement Act and the School Board's purchasing policy. Accordingly, all school activity purchases totaling \$2,500 or more should be supported by three bids or documented as to why the policy was not followed and are required to be submitted to the Director of Finance and Accounting for approval.

Context: Of the disbursements sampled to test the Schools' compliance with regulations applicable to bid ordinances, we noted an item at Margaret Brent Elementary School which did not indicate proper approval had been obtained. In addition, at Anne E. Moncure Elementary School we noted one item which did not indicate the School Board's procurement policy had been adhered to nor properly documented as to why bids were not obtained.

Cause: The purchasing policy was not consistently followed.

Effect: Any violations with the Virginia Public Procurement Act and the School Board's purchasing policy could be considered possible improper purchases.

Repeat Finding: This is a repeat finding reported in prior years.

Recommendation: When spending public funds, we recommend spending them within the confines of the purchasing policy.

Views of Responsible Officials: Management agrees with the proposed recommendation.

SCHEDULE OF FINDINGS
Year Ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS (Continued)

C. Compliance Findings (Continued)

2017-04: Compliance with Treatment of Unclaimed Property

Criteria and Condition: Under Section 55-210.12, *Uniform Disposition of Unclaimed Property Act*, of the *Code of Virginia*, any abandoned property must be remitted to the State on an annual basis. The Virginia Department of the Treasury defines abandoned property as all tangible or personal property that has remained unclaimed by its owner for an extended period of time, and for which there has been no activity generated by the owner after the passage of the specified dormancy period. As noted, the dormancy period for all checks written by the schools is one year.

Context: While performing internal walkthroughs, we noted checks at Conway Elementary School and H. H. Poole Middle School which have been outstanding for more than a year and should have been submitted to the Virginia Department of the Treasury.

Cause: Due diligence was not performed to ensure compliance with the requirements to submit unclaimed property.

Effect: Unclaimed property was not submitted timely to the State, resulting in stale checks remaining on the outstanding check listing.

Repeat Finding: This is a repeat finding reported in prior years.

Recommendation: To simplify the monthly reconciliation process and to ensure compliance with the State's laws governing unclaimed property, we recommend that bookkeepers and principals continue to review outstanding checklists for unclaimed property on a periodic basis. An attempt should be made to contact the owners at least 60 days prior to the remittance of unclaimed property to the State. If the individuals can be contacted or found, the Schools may reissue new checks. For all remaining unclaimed items, the Virginia Department of the Treasury requires entities to report and remit unclaimed property no later than November 1st of each year, for the filing period of July 1st of the previous year, through June 30th of that same year.

Views of Responsible Officials: Management agrees with the proposed recommendation. The Division has submitted unclaimed property timely to the State. Additional steps need to be taken to verify that all checks older than one year are included in the submission.

SCHEDULE OF FINDINGS
Year Ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS (Continued)

C. Compliance Findings (Continued)

2017-05: Compliance with Positive Account Balances

Criteria and Condition: In accordance with School Board policy, no general ledger accounts should contain a negative year-end balance.

Context: Multiple accounts at Park Ridge Elementary School and one account at Stafford High School contained a negative balance at year end.

Cause: Year-end transfers to eliminate negative account balances were not made.

Effect: Negative account balances are not in compliance with School Board policy.

Repeat Finding: This is a repeat finding reported in prior years.

Recommendation: We recommend transfers should be made between accounts to eliminate negative account balances.

Views of Responsible Officials: Management agrees with the proposed recommendation.

CORRECTIVE ACTION PLAN
Year Ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS

A. Material Weakness in Internal Control

Identifying Number: 2017-01

Finding: There is a lack of segregation of duties at Park Ridge Elementary School which increases the risk that fraud or error may occur undetected resulting in a material weakness.

Corrective Action Taken or Planned: Additional communication and training has been administered.

B. Significant Deficiency in Internal Control

Identifying Number: 2017-02

Finding: At three schools, Colonial Forge High School, Hartwood Elementary School, and Park Ridge Elementary School, the general ledger presented for the audit was not accurately reconciled to the bank statement. A significant audit adjustment was made in order to reconcile the general ledger and outstanding transactions with the bank statement.

Corrective Action Taken or Planned: Additional communication and training has been administered. Staff have trained the schools on the additional steps necessary to complete an accurate reconciliation. Staff have scheduled additional training on the system.

C. Compliance Findings

Identifying Number: 2017-03

Finding: The Schools are required to follow the Virginia Public Procurement Act and the School Board purchasing policy. Accordingly, all school activity purchases totaling \$2,500 or more should be supported by three bids or documented as to why the policy was not followed and are required to be submitted to the Director of Finance and Accounting for approval. Of the disbursements sampled to test the Schools' compliance with regulations applicable to bid ordinances, we noted an item at Margaret Brent Elementary School which did not indicate proper approval had been obtained. In addition, at Anne E. Moncure Elementary School we noted one item which did not indicate the School Board's purchasing policy had been adhered to nor properly documented as to why bids were not obtained.

Corrective Action Taken or Planned: Additional communication and training has been administered.

CORRECTIVE ACTION PLAN
Year Ended June 30, 2017

I. FINANCIAL STATEMENT FINDINGS (Continued)

C. Compliance Findings (Continued)

Identifying Number: 2017-04

Finding: Unclaimed property was not submitted timely to the State by Conway Elementary School and H.H. Poole Middle School, resulting in stale checks remaining on the outstanding check listing.

Corrective Action Taken or Planned: Additional communication and training has been administered. Staff will work with the schools to assure that all appropriate checks are included in their submission.

Identifying Number: 2017-05

Finding: Multiple accounts at Park Ridge Elementary School and one account at Stafford High School contained a negative balance at year end. In accordance with School Board policy, no general ledger accounts should contain a negative year-end balance.

Corrective Action Taken or Planned: Additional communication and training has been administered. Staff will review balances at year end to assure that the appropriate transfers have been completed.