
COUNTY OF PITTSYLVANIA, VIRGINIA
PUBLIC SCHOOL ACTIVITY FUNDS
CASH BASIS FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2010

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE ▣ RICHMOND ▣ VERONA ▣ CHRISTIANSBURG ▣ FREDERICKSBURG



TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Financial Statement:	
Summary Statement of Cash Receipts, Disbursements, and Balances—All Schools	4
Notes to Financial Statement.....	5
Schedule of Findings and Responses.....	6
Independent Auditors' Report on Supplementary Information	7
Supplementary Information:	
Brosville Elementary School	8
Chatham Elementary School	9
Chatham High School	10-11
Chatham Middle School.....	12
Dan River High School	13-14
Dan River Middle School.....	15
Gretna Elementary School	16
Gretna High School.....	17-18
Gretna Middle School	19-20
John L. Hurt Elementary School.....	21
Kentuck Elementary School.....	22
Mt. Airy Elementary School	23
Southside Elementary School	24
Stony Mill Elementary School.....	25
Tunstall High School	26-27
Tunstall Middle School.....	28
Twin Springs Elementary School	29

Union Hall Elementary School	30
Pittsylvania Career and Technical School.....	31
Report of Audit Recommendations	32-36

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Pittsylvania County School Board
County of Pittsylvania, Virginia

We have audited the accompanying statement of cash receipts, disbursements and balances of the County of Pittsylvania, Virginia School Activity Funds for the year ended June 30, 2010, as listed in the table of contents. This financial statement is the responsibility of the School Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, this financial statement was prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements, and balances arising from cash transactions of the County of Pittsylvania, Virginia School Activity Funds for the year ended June 30, 2010, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2010, on our consideration of the County of Pittsylvania, Virginia School Activity Funds' 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* and should be considered in assessing the results of our audit.

Robinson, Farmer, Cox Associates

Christiansburg, Virginia
August 13, 2010

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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 Pittsylvania County School Board
County of Pittsylvania, Virginia

We have audited the accompanying statement of cash receipts, disbursements and balances of the Pittsylvania County Public School Activity Funds for the year ended June 30, 2010, and have issued our report thereon dated August 13, 2010, which was qualified because the financial statement is prepared on the cash basis, which is an other comprehensive basis of accounting. 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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the County of Pittsylvania, Virginia School Activity Funds' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County of Pittsylvania, Virginia School Activity Funds' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Pittsylvania, Virginia School Activity Funds' internal control over financial reporting.

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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness (reference 2010-1).

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County of Pittsylvania, Virginia School Activity Funds' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests

disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County of Pittsylvania School Board in a separate letter dated August 13, 2010.

County of Pittsylvania, Virginia School Activity Funds' response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit County of Pittsylvania, Virginia School Activity Funds' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Board and management, and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Christiansburg, Virginia
August 13, 2010

- Financial Statement -

COUNTY OF PITTSYLVANIA, VIRGINIA

PUBLIC SCHOOL ACTIVITY FUNDS

Summary Statement of Cash Receipts, Disbursements, and Balances -- All Schools

Year Ended June 30, 2010

Name of School	Balance July 1, 2009	Cash		Balance June 30, 2010
		Receipts	Disbursements	
Brosville Elementary School	\$ 37,930.66	\$ 64,822.68	\$ 59,651.70	\$ 43,101.64
Chatham Elementary School	10,359.01	69,254.96	65,675.67	13,938.30
Chatham High School	133,523.75	423,216.12	439,759.22	116,980.65
Chatham Middle School	42,216.22	127,738.09	127,685.84	42,268.47
Dan River High School	112,799.17	311,904.93	282,529.60	142,174.50
Dan River Middle School	58,018.26	117,858.15	119,758.72	56,117.69
Gretna Elementary School	74,705.23	134,817.23	116,791.75	92,730.71
Gretna High School	85,903.06	400,935.56	392,389.88	94,448.74
Gretna Middle School	25,167.99	191,496.00	184,284.12	32,379.87
John L. Hurt Elementary School	61,230.77	72,221.27	76,915.40	56,536.64
Kentuck Elementary School	39,086.58	177,384.14	170,436.06	46,034.66
Mt. Airy Elementary School	24,949.40	65,178.71	62,678.74	27,449.37
Southside Elementary School	51,641.78	135,568.99	120,023.89	67,186.88
Stony Mill Elementary School	44,671.37	106,705.84	113,193.61	38,183.60
Tunstall High School	180,500.20	436,914.81	402,619.15	214,795.86
Tunstall Middle School	55,261.77	182,016.86	160,354.10	76,924.53
Twin Springs Elementary School	74,411.96	174,640.85	173,719.26	75,333.55
Union Hall Elementary School	18,587.66	63,111.96	57,915.06	23,784.56
Pittsylvania Vocational Technical School	225,909.69	104,438.11	122,703.09	207,644.71
Total All Schools	\$ <u>1,356,874.53</u>	\$ <u>3,360,225.26</u>	\$ <u>3,249,084.86</u>	\$ <u>1,468,014.93</u>

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

COUNTY OF PITTSYLVANIA, VIRGINIA

SCHOOL ACTIVITY FUNDS

Notes to Financial Statement

As of June 30, 2010

NOTE 1 - REPORTING ENTITY:

Nature of Activities:

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

Significant Accounting Policy:

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

NOTE 2 - DEPOSITS:

The types of deposits and investments authorized by legal and contractual provisions are:

The Principals at each school in Pittsylvania County, Virginia are required to establish a checking account at a local bank near their respective school for the purpose of administering the transactions of the School Activity Funds. The Principal is authorized to open a savings account, money market account, or a certificate of deposit in the name of the school, if the Principal determines that there are idle funds at the school. The Principal is not authorized to have other types of investments.

When a school has over \$250,000 in any one bank, the deposits in excess of \$250,000 are not covered by the Federal Deposit Insurance Corporation (FDIC) and, accordingly, are exposed to custodial credit risk because they are uncollateralized. If the School's bank balance approaches the \$250,000 limit, the Principal should consider the deposit of idle funds into one of the three types of savings accounts discussed above at a different bank to ensure proper depository insurance coverage is maintained.

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (1) uncollateralized, (2) collateralized with securities held by the pledging financial institution, or (3) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor government's name. There were no deposits at year end that were exposed to custodial credit risk.

COUNTY OF PITTSYLVANIA, VIRGINIA

SCHOOL ACTIVITY FUNDS

Schedule of Findings and Responses

2010-1 – Lack of Segregation of Duties:

Criteria:

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

Condition:

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

Response:

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

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report on Supplementary Information

To the Pittsylvania County School Board
County of Pittsylvania, Virginia

Our audits were conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic statement.

Robinson, Farmer, Cox Associates

Christiansburg, Virginia
August 13, 2010

- Supplementary Information -

COUNTY OF PITTSYLVANIA, VIRGINIA

BROSVILLE ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administration	\$ -	\$ 4,119.40	\$ 40.94	\$ 4,160.34	\$ 4,160.34	\$ -	\$ 4,160.34	\$ -
Administrative Travel	-	244.44	-	244.44	244.44	-	244.44	-
Accelerated Reader	800.00	-	-	-	800.00	-	800.00	-
Bank Interest	478.35	50.79	-	50.79	-	-	-	529.14
Book Fair	-	3,903.42	1,539.21	5,442.63	4,288.47	-	4,288.47	1,154.16
Character Education	-	249.77	-	249.77	249.77	-	249.77	-
Clinic	-	272.61	-	272.61	272.61	-	272.61	-
Gifted and Talented	-	1,834.86	-	1,834.86	1,829.86	5.00	1,834.86	-
Grants	6.11	-	-	-	-	-	-	6.11
Ice Cream	7,076.00	12,758.38	-	12,758.38	5,734.04	7,076.00	12,810.04	7,024.34
Library	1,618.73	3,852.95	-	3,852.95	3,802.01	1,539.21	5,341.22	130.46
Maintenance of Equipment	-	819.00	-	819.00	819.00	-	819.00	-
Misc. Administration	21,719.31	306.40	12,407.44	12,713.84	8,646.44	17.50	8,663.94	25,769.21
Physical Education	-	750.00	-	750.00	750.00	-	750.00	-
Pictures	4,808.50	3,649.20	-	3,649.20	-	4,808.50	4,808.50	3,649.20
Preschool Initiative	-	3,480.07	-	3,480.07	3,480.07	-	3,480.07	-
Preschool Initiative Supplies	206.75	3,750.00	-	3,750.00	163.10	-	163.10	3,793.65
Regular Classroom Instruction	-	7,869.00	-	7,869.00	7,828.06	40.94	7,869.00	-
Remedial Education	-	299.15	-	299.15	299.15	-	299.15	-
Returned Checks	(8.46)	27.96	17.50	45.46	37.00	-	37.00	-
Revolving	741.54	7,547.43	5.00	7,552.43	7,891.18	50.99	7,942.17	351.80
School Store	341.83	1,945.85	-	1,945.85	1,395.96	329.95	1,725.91	561.77
SOL Materials	-	2,730.00	-	2,730.00	2,730.00	-	2,730.00	-
SOL Training	-	756.00	-	756.00	756.00	-	756.00	-
Special Education	-	677.72	-	677.72	677.72	-	677.72	-
Summer School	-	883.92	-	883.92	883.92	-	883.92	-
Textbook	46.35	15.50	-	15.50	-	46.35	46.35	15.50
Title I	-	1,912.56	-	1,912.56	1,912.56	-	1,912.56	-
Vending	95.65	116.30	-	116.30	-	95.65	95.65	116.30
Totals	\$ 37,930.66	\$ 64,822.68	\$ 14,010.09	\$ 78,832.77	\$ 59,651.70	\$ 14,010.09	\$ 73,661.79	\$ 43,101.64 *

* Represented by cash on deposit with:
Virginia Bank and Trust:
-- Regular Checking

\$ 43,101.64

COUNTY OF PITTSYLVANIA, VIRGINIA

CHATHAM ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Adm. Office Expense	\$ -	\$ 4,865.31	\$ -	\$ 4,865.31	\$ 4,357.62	\$ 507.69	\$ 4,865.31	\$ -
Administration Miscellaneous	-	977.09	6,107.69	7,084.78	5,686.96	157.35	5,844.31	1,240.47
Art, Music, Exploratory	-	487.45	-	487.45	487.45	-	487.45	-
Bank Interest	133.97	59.44	-	59.44	-	-	-	193.41
Gifted & Talented Instruction	-	1,572.12	-	1,572.12	1,234.22	-	1,234.22	337.90
Jr. Beta	1,185.50	2,190.00	-	2,190.00	1,978.29	-	1,978.29	1,397.21
Ice Cream	1,491.70	4,431.00	-	4,431.00	3,324.02	1,000.00	4,324.02	1,598.68
Library	760.70	10,477.08	-	10,477.08	11,140.55	-	11,140.55	97.23
Maintenance of Equipment	-	840.99	-	840.99	840.99	-	840.99	-
Physical Education	17.26	4,379.14	-	4,379.14	4,396.14	-	4,396.14	0.26
Pictures	3,643.08	4,927.33	-	4,927.33	2,841.68	3,500.00	6,341.68	2,228.73
Regular Classroom Instruction	-	8,932.89	-	8,932.89	8,932.89	-	8,932.89	-
Remedial Education	159.27	-	-	-	-	-	-	159.27
Remediation	366.81	262.25	-	262.25	262.25	-	262.25	366.81
Returned Checks	12.00	25.00	-	25.00	70.00	-	70.00	(33.00)
Revolving	698.96	2,625.31	-	2,625.31	3,045.83	-	3,045.83	278.44
School Clinic	-	285.84	-	285.84	285.84	-	285.84	-
School Store	389.84	535.00	-	535.00	388.42	-	388.42	536.42
Social Committee	208.10	780.00	-	780.00	885.52	-	885.52	102.58
SOL	-	2,431.00	-	2,431.00	2,431.00	-	2,431.00	-
Special Education Instruction	-	1,901.07	157.35	2,058.42	2,058.42	-	2,058.42	-
Special Projects	247.68	6,923.70	1,000.00	7,923.70	5,566.53	2,100.00	7,666.53	504.85
Summer School	-	1,381.10	-	1,381.10	1,381.10	-	1,381.10	-
Textbook Fines	73.00	15.00	-	15.00	-	-	-	88.00
Title I	360.61	-	-	-	-	-	-	360.61
Training	231.96	565.86	-	565.86	565.86	-	565.86	231.96
Vending	378.57	347.55	-	347.55	180.71	-	180.71	545.41
Virginia Pre-K	-	7,036.44	-	7,036.44	3,333.38	-	3,333.38	3,703.06
Totals	\$ 10,359.01	\$ 69,254.96	\$ 7,265.04	\$ 76,520.00	\$ 65,675.67	\$ 7,265.04	\$ 72,940.71	\$ 13,938.30 *

* Represented by cash on deposit with:

Carter Bank and Trust:

-- Regular Checking

\$ 13,938.30

COUNTY OF PITTSYLVANIA, VIRGINIA

CHATHAM HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ 2,277.13	\$ 654.38	\$ -	\$ 654.38	\$ 255.15	\$ -	\$ 255.15	\$ 2,676.36
Facility/Building Maintenance	193.08	-	-	-	193.08	-	193.08	-
Special Projects	785.58	-	-	-	-	-	-	785.58
Admin. Misc.	11,879.33	5,004.16	16,900.18	21,904.34	20,481.31	-	20,481.31	13,302.36
Admin Office Expense	-	8,985.00	-	8,985.00	8,778.00	207.00	8,985.00	-
Art, Music, Exploratory	-	18,500.00	698.83	19,198.83	19,198.83	-	19,198.83	-
Gifted/Talented Instr.	-	3,040.00	-	3,040.00	3,040.00	-	3,040.00	-
Library	-	9,030.00	-	9,030.00	9,030.00	-	9,030.00	-
Maint. Of Equipment	-	2,142.00	-	2,142.00	2,142.00	-	2,142.00	-
Reg. Classroom Instr.	-	20,103.00	-	20,103.00	20,103.00	-	20,103.00	-
Security	(437.50)	9,225.00	-	9,225.00	8,787.50	-	8,787.50	-
SOL Funds	-	6,450.00	-	6,450.00	6,450.00	-	6,450.00	-
Special Ed.	-	2,100.00	-	2,100.00	2,100.00	-	2,100.00	-
State Remedial	-	300.00	-	300.00	300.00	-	300.00	-
Travel	-	1,845.00	-	1,845.00	1,845.00	-	1,845.00	-
Voc. Agriculture	-	1,400.00	-	1,400.00	1,400.00	-	1,400.00	-
Voc. Business	-	1,500.00	-	1,500.00	1,500.00	-	1,500.00	-
Voc. Marketing	-	550.00	-	550.00	550.00	-	550.00	-
Voc. Technology	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-
Voc. Work/Family	-	850.00	-	850.00	850.00	-	850.00	-
Freshmen	3,860.00	660.00	-	660.00	-	4,520.00	4,520.00	-
Sophomore	5,311.50	520.00	4,520.00	5,040.00	-	5,841.50	5,841.50	4,510.00
Junior	2,218.26	2,378.00	5,831.50	8,209.50	3,565.21	1,051.05	4,616.26	5,811.50
Senior	2,845.40	8,173.70	898.05	9,071.75	10,431.03	10.00	10,441.03	1,476.12
Annual	8,554.31	17,864.97	210.00	18,074.97	19,180.80	-	19,180.80	7,448.48
Beta	540.37	8,117.50	-	8,117.50	7,290.00	84.84	7,374.84	1,283.03
Science Dept	2,266.91	2,868.00	-	2,868.00	986.70	50.00	1,036.70	4,098.21
FBLA	1,315.42	3,974.67	-	3,974.67	3,435.13	30.00	3,465.13	1,824.96
FFA	1,091.52	10,450.19	-	10,450.19	10,804.96	-	10,804.96	736.75
FCCLA	613.81	337.00	-	337.00	303.90	-	303.90	646.91
FTA	52.46	-	-	-	-	-	-	52.46
Interact	90.05	28,896.46	-	28,896.46	26,859.19	150.00	27,009.19	1,977.32
FCA	-	36.00	513.00	549.00	10.00	-	10.00	539.00
Watershed Grant	3,095.21	-	-	-	-	-	-	3,095.21
Drama	-	-	65.00	65.00	-	-	-	65.00
SCA	2,040.75	1,886.00	-	1,886.00	1,729.72	-	1,729.72	2,197.03
Newspaper	188.96	1,952.10	-	1,952.10	1,858.52	10.00	1,868.52	272.54
Book Club	-	-	46.36	46.36	-	-	-	46.36
Cheerleading	3,889.01	4,208.86	-	4,208.86	6,776.86	-	6,776.86	1,321.01

COUNTY OF PITTSYLVANIA, VIRGINIA

CHATHAM HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
	Continued							Continued
Pictures	\$ 4,565.88	\$ 3,885.72	\$ -	\$ 3,885.72	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,451.60
Revolving	3,199.40	22,689.15	-	22,689.15	20,961.46	725.86	21,687.32	4,201.23
Textbooks	1,058.15	558.39	-	558.39	-	400.00	400.00	1,216.54
Vending	9,566.70	6,417.79	-	6,417.79	-	12,000.00	12,000.00	3,984.49
School Wide Fundraising	6,842.91	24,668.10	211.50	24,879.60	23,042.02	50.00	23,092.02	8,630.49
Jr. Miss Pageant	6,716.44	7,934.25	-	7,934.25	13,322.49	-	13,322.49	1,328.20
Agriculture	241.62	1,642.87	-	1,642.87	1,308.97	-	1,308.97	575.52
Art	1,916.39	1,248.50	50.00	1,298.50	869.65	797.33	1,666.98	1,547.91
Band	418.85	21,824.00	-	21,824.00	17,930.47	-	17,930.47	4,312.38
Business Dept.	3,238.70	1,606.00	-	1,606.00	782.67	30.00	812.67	4,032.03
Chorus	7.23	50.00	-	50.00	50.00	-	50.00	7.23
Foreign Language	338.16	231.50	-	231.50	68.88	-	68.88	500.78
JROTC	5,185.75	3,755.65	-	3,755.65	6,359.19	8.34	6,367.53	2,573.87
Library	286.76	40.80	-	40.80	-	-	-	327.56
Marketing	1,180.64	1,329.23	-	1,329.23	1,259.79	-	1,259.79	1,250.08
Phys. Ed.	67.09	25.00	-	25.00	87.76	-	87.76	4.33
Science	603.91	10.00	-	10.00	-	-	-	613.91
Robotics	2,086.01	5,204.00	-	5,204.00	4,309.99	10.00	4,319.99	2,970.02
Technology	1,098.30	1,042.35	-	1,042.35	593.71	10.00	603.71	1,536.94
Work/Family Studies	2,011.80	857.47	-	857.47	798.57	10.00	808.57	2,060.70
Athletics	18,646.72	108,072.53	80.00	108,152.53	123,358.03	511.40	123,869.43	2,929.82
Special Football	2,410.51	3,990.00	-	3,990.00	3,297.99	-	3,297.99	3,102.52
Bible Club	33.25	-	-	-	-	-	-	33.25
Special Basketball	1,441.22	2,274.89	-	2,274.89	1,808.62	80.00	1,888.62	1,827.49
Special Softball	1,818.10	3,010.49	-	3,010.49	2,789.78	-	2,789.78	2,038.81
Special Volleyball	1,849.35	-	-	-	937.00	-	937.00	912.35
Special Baseball	1,472.90	2,361.50	-	2,361.50	2,470.06	-	2,470.06	1,364.34
Boys Basketball	35.00	6,351.00	-	6,351.00	6,338.29	-	6,338.29	47.71
Cross Country Track	882.04	2,879.10	-	2,879.10	3,223.94	-	3,223.94	537.20
Golf	-	72.00	511.40	583.40	415.19	-	415.19	168.21
Cotez	880.60	255.00	-	255.00	178.30	-	178.30	957.30
Calculator Fines	751.81	1,160.00	-	1,160.00	42.43	40.00	82.43	1,829.38
Ski	-	2,666.85	101.50	2,768.35	1,818.08	10.00	1,828.08	940.27
Totals	\$ 133,523.75	\$ 423,216.12	\$ 30,637.32	\$ 453,853.44	\$ 439,759.22	\$ 30,627.32	\$ 470,396.54	\$ 116,980.65 *

* Represented by cash on deposit with:

Carter Bank and Trust:

-- Checking

\$ 116,980.65

COUNTY OF PITTSYLVANIA, VIRGINIA

CHATHAM MIDDLE SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administration - Misc	\$ 29,123.00	\$ 12,846.27	\$ 5,756.47	\$ 18,602.74	\$ 24,054.35	\$ -	\$ 24,054.35	\$ 23,671.39
Administration - Office	-	7,954.69	-	7,954.69	7,954.69	-	7,954.69	-
Administrative Travel	-	266.98	-	266.98	266.98	-	266.98	-
Agriculture	-	1,317.01	-	1,317.01	1,317.01	-	1,317.01	-
Agriculture	373.90	588.00	-	588.00	492.04	-	492.04	469.86
Art	-	1,062.96	-	1,062.96	1,062.96	-	1,062.96	-
Art Fee	2,663.74	740.00	-	740.00	636.61	-	636.61	2,767.13
Art/Music Exploratory	-	7,757.34	-	7,757.34	7,757.34	-	7,757.34	-
Band	278.90	154.45	-	154.45	76.99	-	76.99	356.36
Beta Club	2,082.60	9,478.35	-	9,478.35	7,547.05	-	7,547.05	4,013.90
Business and IT	-	429.33	-	429.33	429.33	-	429.33	-
Character Education	-	250.00	-	250.00	250.00	-	250.00	-
Computer Skills	1,089.85	1,275.00	-	1,275.00	627.08	-	627.08	1,737.77
FACs	-	860.25	-	860.25	860.25	-	860.25	-
FFA	401.42	15,054.05	-	15,054.05	13,941.77	-	13,941.77	1,513.70
First Lego Technology	312.30	380.90	-	380.90	510.43	-	510.43	182.77
Foreign Language	-	321.10	-	321.10	321.10	-	321.10	-
Gifted/Talented	750.62	3,509.51	-	3,509.51	3,183.74	-	3,183.74	1,076.39
Instructional	-	15,466.04	-	15,466.04	15,466.04	-	15,466.04	-
Interest	-	241.87	-	241.87	-	241.87	241.87	-
Library	263.41	11,124.79	-	11,124.79	11,206.23	-	11,206.23	181.97
Maintenance of Equipment	-	1,470.00	-	1,470.00	1,470.00	-	1,470.00	-
Newspaper	640.81	109.40	-	109.40	204.97	-	204.97	545.24
No Child Left Behind	-	1,205.23	-	1,205.23	1,205.23	-	1,205.23	-
Physical Education	-	803.10	-	803.10	803.10	-	803.10	-
Revolving Class Activities	-	5,231.75	-	5,231.75	5,231.75	-	5,231.75	-
School Clinic	-	456.98	-	456.98	456.98	-	456.98	-
School Store	-	381.90	-	381.90	-	381.90	381.90	-
Science Fees	738.00	2,179.00	-	2,179.00	1,596.38	-	1,596.38	1,320.62
Social Committee	-	1,181.50	-	1,181.50	664.05	-	664.05	517.45
SOL Materials	-	4,900.00	-	4,900.00	4,900.00	-	4,900.00	-
SOL Training Instruction	-	183.12	-	183.12	183.12	-	183.12	-
Special Education	-	2,128.30	-	2,128.30	2,128.30	-	2,128.30	-
State Remedial Education	-	204.07	-	204.07	204.07	-	204.07	-
Technology	-	1,224.99	-	1,224.99	1,224.99	-	1,224.99	-
Technology	494.33	1,217.66	-	1,217.66	1,438.93	-	1,438.93	273.06
Teen Living	1,900.75	1,331.00	-	1,331.00	1,175.37	-	1,175.37	2,056.38
Textbook	389.84	534.00	-	534.00	-	-	-	923.84
Vending	-	4,132.70	-	4,132.70	-	4,132.70	4,132.70	-
Yearbook	712.75	7,784.50	-	7,784.50	6,836.61	1,000.00	7,836.61	660.64
Totals	\$ 42,216.22	\$ 127,738.09	\$ 5,756.47	\$ 133,494.56	\$ 127,685.84	\$ 5,756.47	\$ 133,442.31	\$ 42,268.47

* Represented by cash on deposit with:
Carter Bank and Trust:
-- Regular Checking

\$ 42,268.47

COUNTY OF PITTSYLVANIA, VIRGINIA

DAN RIVER HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administration Miscellaneous	\$ 236.01	\$ -	\$ -	\$ -	\$ 56.00	\$ -	\$ 56.00	\$ 180.01
Administration Office	2,336.83	8,828.90	-	8,828.90	10,902.94	-	10,902.94	262.79
Agriculture	4,924.68	1,345.87	-	1,345.87	1,039.91	-	1,039.91	5,230.64
Art	1,677.19	3,859.97	-	3,859.97	2,878.63	-	2,878.63	2,658.53
Athletics	29,057.20	98,714.27	122.52	98,836.79	81,649.99	-	81,649.99	46,244.00
Band	1,193.92	15,005.98	-	15,005.98	14,521.60	-	14,521.60	1,678.30
Bank Interest	994.05	70.12	-	70.12	101.00	-	101.00	963.17
Beta	350.35	8,533.00	-	8,533.00	8,035.85	-	8,035.85	847.50
Buck & Bass	245.79	-	-	-	245.79	-	245.79	-
Business Department	3,006.05	2,133.00	-	2,133.00	1,142.50	-	1,142.50	3,996.55
Character Education	-	214.38	-	214.38	214.38	-	214.38	-
Chorus	1,167.72	488.62	-	488.62	488.62	-	488.62	1,167.72
DECA	3,291.51	7,206.00	-	7,206.00	7,784.84	-	7,784.84	2,712.67
Drama	392.03	2,260.30	-	2,260.30	1,811.43	-	1,811.43	840.90
Facility/Building Maintenance	501.88	-	1,000.00	1,000.00	926.80	-	926.80	575.08
FBLA	670.42	1,933.22	-	1,933.22	2,084.51	-	2,084.51	519.13
FCCLA	103.10	232.00	-	232.00	203.69	-	203.69	131.41
FFA	2,903.75	3,250.00	-	3,250.00	3,200.35	-	3,200.35	2,953.40
Foreign Language	898.44	791.42	-	791.42	641.24	-	641.24	1,048.62
Gifted & Talented	833.04	1,860.52	-	1,860.52	1,860.52	-	1,860.52	833.04
InterAct	204.41	115.00	-	115.00	199.62	-	199.62	119.79
JROTC	2,519.76	15,184.46	-	15,184.46	15,415.99	122.52	15,538.51	2,165.71
Juniors	5,922.95	4,438.00	-	4,438.00	4,048.33	-	4,048.33	6,312.62
Library	1,864.79	9,468.21	-	9,468.21	9,222.74	-	9,222.74	2,110.26
Maintenance of Equipment	552.60	1,899.00	-	1,899.00	1,950.08	-	1,950.08	501.52
Math	1,671.50	1,610.00	-	1,610.00	1,061.63	-	1,061.63	2,219.87
Marketing	-	43.39	-	43.39	43.39	-	43.39	-
Pictures	683.19	6,355.42	-	6,355.42	-	1,000.00	1,000.00	6,038.61
Physical Education	10.67	746.93	-	746.93	746.92	-	746.92	10.68
Regular Classroom Instruction	706.36	19,583.92	-	19,583.92	20,290.28	-	20,290.28	-
Returned Checks	-	235.00	-	235.00	490.00	-	490.00	(255.00)
Revolving	9,344.13	18,355.31	-	18,355.31	18,534.14	-	18,534.14	9,165.30
Royal Dan	284.80	-	-	-	-	-	-	284.80
SCA	1,735.10	3,549.57	-	3,549.57	3,638.17	-	3,638.17	1,646.50
SOL Remedial	-	6,153.35	-	6,153.35	6,153.35	-	6,153.35	-
SOL Training Initiative	0.90	3,344.22	-	3,344.22	3,345.12	-	3,345.12	-
School Wide Fund Raising	1,230.45	-	-	-	-	-	-	1,230.45
Science	1,295.73	3,063.00	-	3,063.00	511.96	-	511.96	3,846.77

COUNTY OF PITTSYLVANIA, VIRGINIA

DAN RIVER HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
	Continued							Continued
Science Club	\$ 1,128.98	\$ 2,879.00	\$ -	\$ 2,879.00	\$ 3,882.79	\$ -	\$ 3,882.79	\$ 125.19
Security	-	10,880.00	-	10,880.00	10,880.00	-	10,880.00	-
Seniors	2,146.74	2,578.00	-	2,578.00	1,334.20	-	1,334.20	3,390.54
Social Committee	5,083.18	1,949.83	1,184.20	3,134.03	3,832.14	-	3,832.14	4,385.07
Special Education	-	2,098.91	-	2,098.91	2,098.91	-	2,098.91	-
Special Projects	4,915.92	8,817.17	-	8,817.17	4,205.41	-	4,205.41	9,527.68
Technology	3,217.03	642.17	-	642.17	124.96	-	124.96	3,734.24
Textbooks	1,500.27	415.65	-	415.65	-	-	-	1,915.92
Travel	-	1,795.98	-	1,795.98	1,795.98	-	1,795.98	-
Vending	178.87	3,168.78	-	3,168.78	-	1,184.20	1,184.20	2,163.45
Vocational - Agriculture	-	1,200.00	-	1,200.00	1,200.00	-	1,200.00	-
Vocational - Business	-	1,500.00	-	1,500.00	1,500.00	-	1,500.00	-
Vocational - Marketing	-	555.09	-	555.09	555.09	-	555.09	-
Vocational - Technology	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-
Vocational - Work/Family Studies	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-
Work/Family Studies	2,851.06	1,590.00	-	1,590.00	1,123.95	-	1,123.95	3,317.11
Yearbook	8,965.82	18,762.00	-	18,762.00	22,353.86	-	22,353.86	5,373.96
Totals	\$ 112,799.17	\$ 311,904.93	\$ 2,306.72	\$ 314,211.65	\$ 282,529.60	\$ 2,306.72	\$ 284,836.32	\$ 142,174.50

* Represented by cash on deposit with:
American National Bank and Trust Company:
-- Regular Checking

\$ 142,174.50

COUNTY OF PITTSYLVANIA, VIRGINIA

DAN RIVER MIDDLE SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administrative Office Expense	\$ 20,053.13	\$ 22,055.83	\$ 37.50	\$ 22,093.33	\$ 19,650.72	\$ 11,950.40	\$ 31,601.12	\$ 10,545.34
Agriculture	2,143.45	545.00	-	545.00	768.47	-	768.47	1,919.98
Art	-	500.00	-	500.00	500.00	-	500.00	-
Art Club	477.99	532.00	-	532.00	409.79	-	409.79	600.20
Art, Music, Exploratory	-	7,920.00	63.35	7,983.35	7,983.35	-	7,983.35	-
Bank Interest	37.50	23.26	-	23.26	-	37.50	37.50	23.26
BETA	1,204.07	6,683.20	-	6,683.20	6,429.31	-	6,429.31	1,457.96
Calculator Fee	37.46	34.00	-	34.00	9.97	-	9.97	61.49
Character Education	-	250.00	6.70	256.70	256.70	-	256.70	-
Chorus	1,040.90	180.00	-	180.00	387.85	-	387.85	833.05
Computer Skills Fees	2,076.24	855.00	-	855.00	914.62	-	914.62	2,016.62
Facility/Building Maintenance	-	-	574.53	574.53	574.53	-	574.53	-
Family & Consumer Science	-	1,593.00	-	1,593.00	172.74	154.14	326.88	1,266.12
FFA	3,003.43	9,518.45	-	9,518.45	8,109.59	-	8,109.59	4,412.29
FHA	175.49	-	-	-	-	-	-	175.49
Foreign Language	-	300.00	6.95	306.95	306.95	-	306.95	-
Gifted & Talented Instruction	1,173.78	1,515.87	-	1,515.87	2,093.55	-	2,093.55	596.10
Library	1,420.49	10,922.48	-	10,922.48	9,288.24	-	9,288.24	3,054.73
Maintenance of Equipment	700.96	7,453.31	-	7,453.31	7,541.82	-	7,541.82	612.45
Misc. Administration	-	717.45	-	717.45	667.63	-	667.63	49.82
No Child Left Behind	-	431.80	11,950.40	12,382.20	12,093.69	97.88	12,191.57	190.63
Physical Education	-	1,065.44	-	1,065.44	1,016.53	-	1,016.53	48.91
Principal's Travel	-	1,044.00	-	1,044.00	1,044.00	-	1,044.00	-
Regular Classroom Instruction	-	11,964.69	1,516.68	13,481.37	13,481.37	-	13,481.37	-
Revolving	1,360.10	4,946.16	-	4,946.16	3,627.55	-	3,627.55	2,678.71
Science Fee	1,215.56	1,579.00	-	1,579.00	376.19	-	376.19	2,418.37
School Clinic	-	477.00	2.18	479.18	479.18	-	479.18	-
School Pictures	8,917.30	1,453.50	-	1,453.50	1,440.40	2,702.49	4,142.89	6,227.91
School Store	448.19	95.00	-	95.00	98.68	-	98.68	444.51
SOL Materials	-	4,770.00	1,095.94	5,865.94	5,865.94	-	5,865.94	-
SOL Remediation	-	137.73	9.88	147.61	147.61	-	147.61	-
Spec. Educ. Classroom Instruc.	-	2,100.00	0.81	2,100.81	2,100.81	-	2,100.81	-
State Remedial Education	-	309.88	-	309.88	309.88	-	309.88	-
Teacher Welfare	577.59	700.00	-	700.00	344.13	-	344.13	933.46
Textbooks	4,558.31	67.60	-	67.60	-	-	-	4,625.91
Vending	2,725.46	2,413.50	-	2,413.50	1,987.80	574.53	2,562.33	2,576.63
Vocational Classroom Instruc.	-	3,525.00	252.02	3,777.02	3,679.14	-	3,679.14	97.88
Yearbook	4,670.86	9,179.00	-	9,179.00	5,599.99	-	5,599.99	8,249.87
Totals	\$ 58,018.26	\$ 117,858.15	\$ 15,516.94	\$ 133,375.09	\$ 119,758.72	\$ 15,516.94	\$ 135,275.66	\$ 56,117.69

* Represented by cash on deposit with:
American National Bank and Trust Company:
-- Regular Checking

\$ 56,117.69

COUNTY OF PITTSYLVANIA, VIRGINIA

GRETNA ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ -	\$ 41.57	\$ -	\$ 41.57	\$ -	\$ 41.57	\$ 41.57	\$ -
Returned Checks	-	65.00	-	65.00	65.00	-	65.00	-
Facility Maintenance	1,888.51	-	1,000.00	1,000.00	287.40	-	287.40	2,601.11
Misc. Administrative	54,984.82	-	4,885.64	4,885.64	2,913.70	-	2,913.70	56,956.76
Administrative	-	19,703.60	-	19,703.60	19,674.80	-	19,674.80	28.80
Gifted & Talented	-	1,213.00	-	1,213.00	1,145.00	68.00	1,213.00	-
Library	1,233.51	11,503.97	-	11,503.97	11,724.09	-	11,724.09	1,013.39
Maintenance of Equipment	1,219.22	1,548.00	2,019.99	3,567.99	3,405.36	-	3,405.36	1,381.85
Regular Instruction	-	19,541.75	89.08	19,630.83	19,630.83	-	19,630.83	-
Remedial Education	-	572.93	-	572.93	477.41	95.52	572.93	-
Special Ed. Instruction	-	3,757.50	815.11	4,572.61	4,572.61	-	4,572.61	-
Training Funds	-	2,820.22	-	2,820.22	2,783.67	36.55	2,820.22	-
VPI Preschool	-	8,246.12	-	8,246.12	3,676.30	-	3,676.30	4,569.82
SOL Materials	-	5,055.37	-	5,055.37	4,408.57	646.80	5,055.37	-
Title I	-	4,323.22	-	4,323.22	4,218.27	104.95	4,323.22	-
Travel	-	829.34	-	829.34	829.34	-	829.34	-
Ice Cream	-	9,849.97	-	9,849.97	5,156.87	4,693.10	9,849.97	-
Student Incentive	6,240.61	1,288.71	4,488.98	5,777.69	3,125.86	-	3,125.86	8,892.44
Pictures	-	15,656.30	-	15,656.30	155.62	11,500.68	11,656.30	4,000.00
Revolving	244.32	17,605.70	-	17,605.70	17,732.91	-	17,732.91	117.11
School Store	600.00	3,147.77	-	3,147.77	1,810.69	937.08	2,747.77	1,000.00
Social Welfare	1,688.14	2,803.60	4,266.74	7,070.34	3,951.62	-	3,951.62	4,806.86
Textbooks	430.46	28.85	-	28.85	-	-	-	459.31
Special Projects	6,175.64	4,836.37	937.08	5,773.45	5,045.83	-	5,045.83	6,903.26
Vending	-	378.37	-	378.37	-	378.37	378.37	-
Totals	\$ 74,705.23	\$ 134,817.23	\$ 18,502.62	\$ 153,319.85	\$ 116,791.75	\$ 18,502.62	\$ 135,294.37	\$ 92,730.71 *

* Represented by cash on deposit with:

American National Bank and Trust Company:

-- Regular Checking

\$ 92,730.71

COUNTY OF PITTSYLVANIA, VIRGINIA

GRETNA HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ -	\$ 53.63	\$ 18.20	\$ 71.83	\$ 18.22	\$ 53.61	\$ 71.83	\$ -
Facility/Building	-	21.53	1,033.24	1,054.77	1,036.57	18.20	1,054.77	-
Returned Checks	-	664.00	-	664.00	564.00	-	564.00	100.00
Special Projects	400.00	-	-	-	-	-	-	400.00
Administrative Miscellaneous	8,103.22	1,206.28	-	1,206.28	2,158.53	7.48	2,166.01	7,143.49
HSTW	-	8,591.29	934.50	9,525.79	9,525.79	-	9,525.79	-
Gear Up	-	11,793.25	251.83	12,045.08	12,045.08	-	12,045.08	-
Administrative Office	1,879.64	13,219.21	8,018.33	21,237.54	19,347.52	-	19,347.52	3,769.66
Art/Music	4,857.83	20,609.78	-	20,609.78	18,596.01	1,471.28	20,067.29	5,400.32
Gifted	144.39	2,710.00	-	2,710.00	2,725.77	-	2,725.77	128.62
Library	186.83	9,332.80	-	9,332.80	9,242.70	-	9,242.70	276.93
Regular Instruction	9,987.39	58,140.09	-	58,140.09	54,966.15	1,221.55	56,187.70	11,939.78
Security	157.50	5,575.00	-	5,575.00	5,675.00	-	5,675.00	57.50
Special Education	-	1,750.00	35.22	1,785.22	1,682.27	102.95	1,785.22	-
State Remedial	-	-	102.95	102.95	102.95	-	102.95	-
Vocational - Agriculture	563.46	2,501.00	10.00	2,511.00	1,953.87	-	1,953.87	1,120.59
Vocational - Business	3,239.68	2,265.00	-	2,265.00	1,647.08	-	1,647.08	3,857.60
Vocational - Marketing	147.29	620.98	-	620.98	675.01	-	675.01	93.26
Vocational - Technology	814.19	1,369.89	-	1,369.89	1,153.86	-	1,153.86	1,030.22
Vocational - Work and Family	975.93	2,694.00	-	2,694.00	2,176.04	10.00	2,186.04	1,483.89
Looking Out	237.68	773.76	-	773.76	696.76	-	696.76	314.68
Juniors	-	3,215.00	-	3,215.00	2,879.56	335.44	3,215.00	-
Seniors	-	7,778.00	335.44	8,113.44	6,878.64	-	6,878.64	1,234.80
BETA	17.41	11,645.68	307.48	11,953.16	11,970.57	-	11,970.57	-
DECA	449.87	-	-	-	-	-	-	449.87
FBLA	3,495.08	596.00	-	596.00	780.04	-	780.04	3,311.04
FFA	3,705.08	9,904.07	-	9,904.07	8,511.29	-	8,511.29	5,097.86
FHA	481.93	1,150.00	-	1,150.00	898.04	-	898.04	733.89
French	266.87	693.59	-	693.59	680.00	-	680.00	280.46
Historical	64.28	-	-	-	-	-	-	64.28
JROTC	-	4,698.50	-	4,698.50	4,142.36	-	4,142.36	556.14
Library	77.92	-	-	-	-	-	-	77.92
Monogram - Girls	23.18	-	-	-	-	-	-	23.18
Renaissance/SCA	2,731.15	2,634.00	-	2,634.00	2,083.50	-	2,083.50	3,281.65
Science	35.63	-	-	-	-	-	-	35.63
Spanish	288.92	160.00	-	160.00	125.36	-	125.36	323.56
Yearbook	176.93	17,587.00	160.00	17,747.00	13,996.93	-	13,996.93	3,927.00
Science Club Travel	2,379.62	11,738.50	-	11,738.50	11,553.51	300.00	11,853.51	2,264.61
Baseball	457.58	2,918.29	50.00	2,968.29	242.48	-	242.48	3,183.39
Basketball - Girls	40.67	317.00	-	317.00	-	-	-	357.67
Basketball - Boys	152.40	1,240.00	475.00	1,715.00	233.95	-	233.95	1,633.45
Cheerleading - Football	466.96	14,446.00	-	14,446.00	9,888.12	-	9,888.12	5,024.84
Cheerleading - GBB	164.60	1,692.68	-	1,692.68	1,857.28	-	1,857.28	-

COUNTY OF PITTSYLVANIA, VIRGINIA

GRETNA HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements and Balances - All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
	Continued							Continued
Cross Country	\$ 857.65	\$ 1,070.00	\$ -	\$ 1,070.00	\$ 1,102.84	\$ -	\$ 1,102.84	\$ 824.81
Drama	41.95	2,148.33	1,000.00	3,148.33	3,077.60	-	3,077.60	112.68
Football	282.28	468.00	898.95	1,366.95	1,649.23	-	1,649.23	-
Forensics	19.80	207.00	-	207.00	204.60	-	204.60	22.20
Golf	297.67	215.00	-	215.00	183.67	160.00	343.67	169.00
Softball	284.99	3,207.00	50.00	3,257.00	3,111.80	-	3,111.80	430.19
Track	47.23	80.00	152.77	232.77	272.00	-	272.00	8.00
Volleyball	436.09	20.00	-	20.00	100.45	-	100.45	355.64
Pictures	-	3,982.09	-	3,982.09	-	3,982.09	3,982.09	-
School Store	119.61	-	-	-	-	-	-	119.61
Revolving	74.81	-	-	-	-	-	-	74.81
Social Committee Teachers	-	409.50	1,955.11	2,364.61	2,364.61	-	2,364.61	-
Social Committee Students	-	-	20.00	20.00	20.00	-	20.00	-
Vending	-	6,572.89	-	6,572.89	53.19	6,519.70	6,572.89	-
School Wide Fundraiser	2,720.48	2,065.82	-	2,065.82	4,716.75	-	4,716.75	69.55
Athletics	33,549.39	144,184.13	-	144,184.13	152,822.33	1,626.72	154,449.05	23,284.47
	\$ 85,903.06	\$ 400,935.56	\$ 15,809.02	\$ 416,744.58	\$ 392,389.88	\$ 15,809.02	\$ 408,198.90	\$ 94,448.74 *

* Represented by cash on deposit with:

American National Bank

-- Checking

\$ 94,448.74

COUNTY OF PITTSYLVANIA, VIRGINIA

GRETNA MIDDLE SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ -	\$ 97.84	\$ -	\$ 97.84	\$ -	\$ 97.84	\$ 97.84	\$ -
Bank Certificate	5,000.00	-	-	-	-	-	-	5,000.00
Facility & Building	-	-	1,844.13	1,844.13	1,844.13	-	1,844.13	-
Returned Check	-	69.95	-	69.95	17.95	52.00	69.95	-
Special Project	-	9.00	435.65	444.65	444.65	-	444.65	-
Misc. Administration	2,427.65	2,028.00	14,259.02	16,287.02	12,438.89	817.23	13,256.12	5,458.55
Administration Office	-	6,539.46	-	6,539.46	6,539.46	-	6,539.46	-
Art, Music, Exploratory	127.78	1,439.59	62.54	1,502.13	824.01	805.90	1,629.91	-
Gifted & Talented	2,718.35	3,681.84	-	3,681.84	2,942.59	-	2,942.59	3,457.60
Library	-	6,398.00	-	6,398.00	6,398.00	-	6,398.00	-
Maintenance	-	1,807.84	517.94	2,325.78	2,325.78	-	2,325.78	-
Reg. Classroom Instruction	-	13,447.23	-	13,447.23	13,447.23	-	13,447.23	-
SOL	-	3,616.34	12.32	3,628.66	3,628.66	-	3,628.66	-
Special Education	475.49	2,087.28	-	2,087.28	2,121.54	441.23	2,562.77	-
State Remedial	-	299.96	-	299.96	299.96	-	299.96	-
Travel	-	-	190.60	190.60	190.60	-	190.60	-
Vocational Classroom Instruction	-	2,826.29	493.24	3,319.53	3,319.53	-	3,319.53	-
HSTW	-	14,740.01	621.05	15,361.06	13,699.40	1,661.66	15,361.06	-
Professional Development	-	3,276.08	25.00	3,301.08	2,391.62	909.46	3,301.08	-
Band & Fine Arts	-	6,393.92	1,305.13	7,699.05	7,678.80	20.25	7,699.05	-
NCLB-Title I	-	31,712.21	2,571.12	34,283.33	34,125.33	158.00	34,283.33	-
SCA	27.59	547.00	-	547.00	290.61	-	290.61	283.98
FFA	6,178.69	8,231.84	140.00	8,371.84	7,988.42	-	7,988.42	6,562.11
History Club	-	4,784.00	-	4,784.00	4,543.72	143.07	4,686.79	97.21
Beta Club	637.76	15,851.39	-	15,851.39	14,446.22	-	14,446.22	2,042.93
Foreign Language	-	282.38	-	282.38	282.38	-	282.38	-
P.E.	57.32	750.00	-	750.00	788.18	19.14	807.32	-
PTO	-	410.00	-	410.00	200.00	210.00	410.00	-
Yearbook	1,357.76	5,240.75	-	5,240.75	5,130.59	-	5,130.59	1,467.92
Picture	-	4,545.00	-	4,545.00	-	4,545.00	4,545.00	-
Revolving	-	1,469.00	55.66	1,524.66	1,524.66	-	1,524.66	-
Lab Fees	855.78	2,005.95	-	2,005.95	1,876.91	30.00	1,906.91	954.82
School Store	236.88	-	-	-	26.99	-	26.99	209.89
Field Trip	240.81	7,469.30	-	7,469.30	7,710.11	-	7,710.11	-
Social Committee	-	1,585.70	333.07	1,918.77	1,918.77	-	1,918.77	-
Textbook Fine	1,042.14	357.25	-	357.25	15.26	12.32	27.58	1,371.81
Vending	-	3,248.85	-	3,248.85	-	3,248.85	3,248.85	-

COUNTY OF PITTSYLVANIA, VIRGINIA

GRETNA MIDDLE SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
	Continued							Continued
School Wide Fundraiser	\$ -	\$ 26,440.14	\$ -	\$ 26,440.14	\$ 16,757.91	\$ 9,682.23	\$ 26,440.14	\$ -
Vo Ag	1,411.80	1,307.23	-	1,307.23	741.16	-	741.16	1,977.87
Art	785.65	575.00	-	575.00	350.24	47.29	397.53	963.12
Library	834.11	3,147.39	-	3,147.39	2,539.21	-	2,539.21	1,442.29
Tech Ed.	346.13	495.00	30.00	525.00	188.54	-	188.54	682.59
Home Ec.	399.88	1,044.45	-	1,044.45	1,238.27	-	1,238.27	206.06
Band	6.42	154.00	-	154.00	120.00	-	120.00	40.42
Business	-	1,083.54	5.00	1,088.54	927.84	-	927.84	160.70
Totals	\$ 25,167.99	\$ 191,496.00	\$ 22,901.47	\$ 214,397.47	\$ 184,284.12	\$ 22,901.47	\$ 207,185.59	\$ 32,379.87 *

* Represented by cash on deposit with:

American National Bank and Trust Company:

-- Regular Checking

-- Certificate of Deposit

\$ 27,379.87

5,000.00

\$ 32,379.87

COUNTY OF PITTSYLVANIA, VIRGINIA

JOHN L. HURT ELEMENTARY

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administration-Telephone	\$ 6,893.56	\$ 6,567.21	\$ -	\$ 6,567.21	\$ 9,536.33	\$ -	\$ 9,536.33	\$ 3,924.44
Bank Interest	-	134.58	-	134.58	-	134.58	134.58	-
BX. Tops/ Child Needs	6,496.46	2,851.82	-	2,851.82	3,094.29	-	3,094.29	6,253.99
Gift-Talented	-	1,420.66	-	1,420.66	1,290.66	130.00	1,420.66	-
Ice Cream	-	9,095.65	-	9,095.65	4,723.11	4,372.54	9,095.65	-
Library	1,286.66	7,987.45	-	7,987.45	7,628.20	-	7,628.20	1,645.91
Maintenance of Equipment	-	762.00	54.19	816.19	816.19	-	816.19	-
Memorial Garden	(420.35)	3,772.65	157.35	3,930.00	3,509.65	-	3,509.65	-
Miscellaneous-Administrative	47,112.79	1,300.42	10,281.38	11,581.80	7,999.71	6,074.35	14,074.06	44,620.53
Pictures	-	4,796.53	-	4,796.53	993.25	3,803.28	4,796.53	-
Pre-K Instruction	(342.69)	3,488.95	342.69	3,831.64	3,488.95	-	3,488.95	-
Regular Classroom Instruction	-	9,410.99	511.87	9,922.86	9,675.58	247.28	9,922.86	-
Remedial Education	-	300.00	-	300.00	300.00	-	300.00	-
Revolving (Teacher Book Orders)	(154.10)	4,914.26	201.58	5,115.84	4,961.74	-	4,961.74	-
School Store	-	695.01	-	695.01	328.08	366.93	695.01	-
Social Comm. (Welfare)	358.44	1,140.00	-	1,140.00	1,406.67	-	1,406.67	91.77
SOL Materials	-	2,520.00	20.00	2,540.00	2,098.87	441.13	2,540.00	-
SOL Remediation	-	4,439.34	1,734.62	6,173.96	6,173.96	-	6,173.96	-
Special Ed. Classroom Instruction	-	350.00	-	350.00	135.30	214.70	350.00	-
Special Projects (PTO)	-	3,100.00	947.30	4,047.30	4,047.30	-	4,047.30	-
Title I	-	-	2,104.75	2,104.75	2,104.75	-	2,104.75	-
Training Funds	-	1,256.81	-	1,256.81	1,256.81	-	1,256.81	-
Vending	-	1,916.94	-	1,916.94	1,346.00	570.94	1,916.94	-
Totals	\$ 61,230.77	\$ 72,221.27	\$ 16,355.73	\$ 88,577.00	\$ 76,915.40	\$ 16,355.73	\$ 93,271.13	\$ 56,536.64 *

* Represented by cash on deposit with:
First National Bank of Altavista:
-- Regular Checking

\$ 56,536.64

COUNTY OF PITTSYLVANIA, VIRGINIA

KENTUCK ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ 40.79	\$ 15.19	\$ -	\$ 15.19	\$ -	\$ -	\$ -	\$ 55.98
Returned Checks	-	76.00	82.00	158.00	158.00	-	158.00	-
Special Projects	2,694.58	13,647.85	76.22	13,724.07	13,632.21	42.00	13,674.21	2,744.44
Administrative Miscellaneous	23,231.04	6,173.31	14,682.46	20,855.77	14,715.69	-	14,715.69	29,371.12
Certificate of Deposit	10,350.95	141.87	-	141.87	-	-	-	10,492.82
Administration	-	9,317.00	1,553.98	10,870.98	10,870.98	-	10,870.98	-
Art, Music, Exploratory	-	719.00	32.02	751.02	751.02	-	751.02	-
Gifted & Talented	-	3,188.04	-	3,188.04	3,188.04	-	3,188.04	-
Library	-	7,994.00	-	7,994.00	7,994.00	-	7,994.00	-
Book Fair	1,847.74	7,553.18	-	7,553.18	7,525.26	-	7,525.26	1,875.66
Maintenance of Equipment	-	7,737.11	192.43	7,929.54	7,929.54	-	7,929.54	-
Regular Classroom Instruction	-	15,173.27	92.15	15,265.42	15,265.42	-	15,265.42	-
Staff Development	-	2,367.40	-	2,367.40	2,367.40	-	2,367.40	-
Remedial Education	-	300.00	17.98	317.98	317.98	-	317.98	-
Virginia Preschool Initiative	-	3,600.61	-	3,600.61	3,386.58	214.03	3,600.61	-
Special Education	-	3,131.01	-	3,131.01	3,131.01	-	3,131.01	-
School Clinic	-	571.00	23.74	594.74	594.74	-	594.74	-
SOL Materials	-	5,706.75	-	5,706.75	5,706.75	-	5,706.75	-
Summer School	-	800.00	12.03	812.03	812.03	-	812.03	-
Physical Education	-	750.00	42.04	792.04	792.04	-	792.04	-
Title I	-	31,579.89	-	31,579.89	28,095.60	3,484.29	31,579.89	-
Ice Cream	-	14,693.93	-	14,693.93	8,440.23	6,253.70	14,693.93	-
Pictures	-	13,812.50	-	13,812.50	6,375.81	7,436.69	13,812.50	-
Revolving	-	23,217.50	979.50	24,197.00	24,197.00	-	24,197.00	-
School Store	-	721.04	-	721.04	562.42	158.62	721.04	-
Welfare/Social Committee	391.96	3,803.01	508.24	4,311.25	3,626.31	197.22	3,823.53	879.68
Textbook Fines	529.52	85.44	-	85.44	-	-	-	614.96
Vending	-	508.24	-	508.24	-	508.24	508.24	-
Totals	\$ 39,086.58	\$ 177,384.14	\$ 18,294.79	\$ 195,678.93	\$ 170,436.06	\$ 18,294.79	\$ 188,730.85	\$ 46,034.66

* Represented by cash on deposit with:

American National Bank and Trust Company:

-- Regular Checking

\$ 35,541.84

-- Certificate of Deposit

10,492.82\$ 46,034.66

COUNTY OF PITTSYLVANIA, VIRGINIA

MT. AIRY ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administration	\$ 5,722.66	\$ 13,866.26	\$ 5,611.13	\$ 19,477.39	\$ 16,509.47	\$ 2,280.94	\$ 18,790.41	\$ 6,409.64
Bank Interest	-	6.24	-	6.24	-	6.24	6.24	-
Box Tops	694.76	151.00	46.98	197.98	336.14	26.67	362.81	529.93
Character Education	-	240.86	-	240.86	240.86	-	240.86	-
Clinic	-	287.03	-	287.03	187.03	100.00	287.03	-
Gifted & Talented	-	6,417.47	4.92	6,422.39	6,422.39	-	6,422.39	-
Ice Cream	200.00	4,115.50	-	4,115.50	2,303.90	1,611.60	3,915.50	400.00
Library	381.35	6,479.75	69.56	6,549.31	6,632.91	297.75	6,930.66	-
Maintenance of Equipment	-	2,868.66	389.64	3,258.30	3,258.30	-	3,258.30	-
Miscellaneous-Administrative	66.18	-	-	-	-	12.00	12.00	54.18
Music	-	496.94	-	496.94	496.94	-	496.94	-
NCLB	-	387.19	137.50	524.69	422.89	101.80	524.69	-
Phone Tower Fund	13,411.14	500.00	-	500.00	-	444.68	444.68	13,466.46
Physical Education	-	747.48	-	747.48	747.48	-	747.48	-
Pictures	-	1,786.50	-	1,786.50	592.88	1,193.62	1,786.50	-
PTO Allotment	4,041.66	8,487.00	145.29	8,632.29	5,523.61	961.18	6,484.79	6,189.16
Regular Classroom Instruction	-	6,963.60	2,331.22	9,294.82	8,591.92	702.90	9,294.82	-
Remedial Education	-	300.00	-	300.00	-	300.00	300.00	-
Returned Checks	-	50.00	-	50.00	27.00	23.00	50.00	-
Revolving	-	5,709.13	30.00	5,739.13	5,145.88	593.25	5,739.13	-
School Store	200.00	1,451.25	-	1,451.25	644.73	606.52	1,251.25	400.00
Social Committee	231.65	550.00	98.93	648.93	845.58	35.00	880.58	-
SOL Training	-	1,089.00	-	1,089.00	1,089.00	-	1,089.00	-
SOL Materials	-	1,880.00	38.12	1,918.12	1,918.12	-	1,918.12	-
SOL Remediation	-	-	393.86	393.86	393.86	-	393.86	-
Special Education	-	347.85	-	347.85	347.85	-	347.85	-
Totals	\$ 24,949.40	\$ 65,178.71	\$ 9,297.15	\$ 74,475.86	\$ 62,678.74	\$ 9,297.15	\$ 71,975.89	\$ 27,449.37 *

* Represented by cash on deposit with:
American National Bank and Trust Company:
-- Regular Checking

\$ 27,449.37

COUNTY OF PITTSYLVANIA, VIRGINIA

SOUTHSIDE ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
PTO	\$ 713.19	\$ 11,809.97	\$ -	\$ 11,809.97	\$ 9,677.90	\$ -	\$ 9,677.90	\$ 2,845.26
Bank Interest	-	248.47	-	248.47	-	248.47	248.47	-
Facility/Building	132.40	414.00	676.24	1,090.24	868.59	-	868.59	354.05
Returned Checks	5.00	61.00	-	61.00	61.00	5.00	66.00	-
Special Projects	1,305.46	2,500.00	-	2,500.00	95.32	-	95.32	3,710.14
Miscellaneous Administration	2,107.22	38.90	1,462.39	1,501.29	2,780.39	-	2,780.39	828.12
Administrative Office	11,731.24	10,702.46	2,999.99	13,702.45	13,253.89	-	13,253.89	12,179.80
Art, Music, Exploratory	-	507.61	-	507.61	507.61	-	507.61	-
Gifted/Talented	-	2,792.54	5.72	2,798.26	2,773.76	24.50	2,798.26	-
Library	3,102.84	7,768.51	3,178.36	10,946.87	9,589.13	-	9,589.13	4,460.58
Maintenance of Equipment	-	1,623.00	-	1,623.00	1,623.00	-	1,623.00	-
Regular Classroom Instruction	189.16	16,622.52	24.50	16,647.02	16,647.02	-	16,647.02	189.16
P. E.	-	2,259.00	-	2,259.00	2,249.24	-	2,249.24	9.76
Remedial Education	-	300.00	-	300.00	300.00	-	300.00	-
Special Education	-	2,686.23	-	2,686.23	2,686.23	-	2,686.23	-
School Clinic	-	536.46	-	536.46	536.46	-	536.46	-
SOL Materials	-	5,556.12	-	5,556.12	5,556.12	-	5,556.12	-
Summer School	-	958.13	49.50	1,007.63	1,007.63	-	1,007.63	-
Administrative Travel	-	966.12	-	966.12	966.12	-	966.12	-
Success For All (SFA)	991.06	-	-	-	991.06	-	991.06	-
Preschool (VPI)	-	6,969.71	-	6,969.71	3,219.71	-	3,219.71	3,750.00
Title I	-	15,885.35	-	15,885.35	15,885.35	-	15,885.35	-
Ice Cream	17,389.19	11,269.90	-	11,269.90	5,986.43	2,382.54	8,368.97	20,290.12
Popcorn	32.97	488.50	3.66	492.16	238.93	186.20	425.13	100.00
Pictures	10,248.05	5,405.26	438.95	5,844.21	5.85	1,609.95	1,615.80	14,476.46
Revolving	-	12,905.05	115.06	13,020.11	12,581.16	438.95	13,020.11	-
School Store	3,183.14	769.25	-	769.25	340.15	220.92	561.07	3,391.32
Textbook Fines	410.86	16.25	-	16.25	-	-	-	427.11
Vending	100.00	1,326.18	-	1,326.18	591.70	659.48	1,251.18	175.00
School Wide Fundraiser	-	12,182.50	-	12,182.50	9,004.14	3,178.36	12,182.50	-
Totals	\$ 51,641.78	\$ 135,568.99	\$ 8,954.37	\$ 144,523.36	\$ 120,023.89	\$ 8,954.37	\$ 128,978.26	\$ 67,186.88

* Represented by cash on deposit with:

Carter Bank and Trust:

-- Regular Checking

\$ 67,186.88

COUNTY OF PITTSYLVANIA, VIRGINIA

STONY MILL ELEMENTARY SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ -	\$ 12.42	\$ -	\$ 12.42	\$ -	\$ 12.42	\$ 12.42	\$ -
Return Check	-	83.00	-	83.00	83.00	-	83.00	-
Grant	-	500.00	-	500.00	331.56	168.44	500.00	-
Misc. Administration	17,752.96	5,503.22	19,384.69	24,887.91	18,214.54	171.39	18,385.93	24,254.94
Administrative Office	13,639.45	11,778.06	1,666.80	13,444.86	16,036.84	7,179.48	23,216.32	3,867.99
Art, Music, Exploratory	-	500.00	183.50	683.50	683.50	-	683.50	-
P.E.	-	750.00	121.13	871.13	871.13	-	871.13	-
Gifted/Talented	-	2,107.50	271.81	2,379.31	2,379.31	-	2,379.31	-
Library	-	6,419.05	546.88	6,965.93	6,965.93	-	6,965.93	-
Maintenance of Equipment	-	1,368.00	2,308.81	3,676.81	3,676.81	-	3,676.81	-
Regular Classroom Instruction	-	14,182.00	3,926.11	18,108.11	18,108.11	-	18,108.11	-
SOL Materials	-	4,560.00	17.08	4,577.08	4,577.08	-	4,577.08	-
SOL Training Initiative	-	2,537.70	335.00	2,872.70	2,872.70	-	2,872.70	-
State Remedial	-	181.43	1.05	182.48	182.48	-	182.48	-
Special Education	-	2,016.97	-	2,016.97	1,584.52	432.45	2,016.97	-
VPI	-	7,851.55	171.39	8,022.94	4,272.94	-	4,272.94	3,750.00
Summer School	-	924.04	14.99	939.03	939.03	-	939.03	-
Travel	-	86.33	-	86.33	86.33	-	86.33	-
Title I	-	2,574.40	-	2,574.40	2,026.78	547.62	2,574.40	-
Ice Cream	-	10,293.10	-	10,293.10	5,409.03	4,884.07	10,293.10	-
Pictures	-	9,134.23	-	9,134.23	3,922.83	5,211.40	9,134.23	-
Revolving	-	12,298.82	-	12,298.82	11,873.11	425.71	12,298.82	-
School Store	-	1,194.75	-	1,194.75	674.52	520.23	1,194.75	-
Book Fair	-	6,960.41	-	6,960.41	5,238.02	546.88	5,784.90	1,175.51
Textbook	151.05	15.45	-	15.45	-	166.50	166.50	-
Vending	-	2,586.05	-	2,586.05	1,903.40	682.65	2,586.05	-
Certificate	13,127.91	287.36	-	287.36	280.11	8,000.00	8,280.11	5,135.16
Totals	\$ 44,671.37	\$ 106,705.84	\$ 28,949.24	\$ 135,655.08	\$ 113,193.61	\$ 28,949.24	\$ 142,142.85	\$ 38,183.60 *

* Represented by cash on deposit with:

American National Bank and Trust Company:

-- Regular Checking	\$ 33,048.44
-- Certificate of Deposit	5,135.16
	<u>\$ 38,183.60</u>

COUNTY OF PITTSYLVANIA, VIRGINIA

TUNSTALL HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

<u>Funds</u>	<u>Cash Balance July 1, 2009</u>	<u>Receipts</u>	<u>Interfund Transfers</u>	<u>Total Receipts</u>	<u>Disbursements</u>	<u>Interfund Transfers</u>	<u>Total Disbursements</u>	<u>Cash Balance June 30, 2010</u>
Bank Interest	\$ 34,037.35	\$ 1,140.74	\$ -	\$ 1,140.74	\$ 191.26	\$ -	\$ 191.26	\$ 34,986.83
Facility & Building	376.13	-	2,678.03	2,678.03	1,481.34	-	1,481.34	1,572.82
Special Projects	2,485.89	3,620.28	-	3,620.28	3,114.01	-	3,114.01	2,992.16
Misc. Administrative	20,905.43	9,682.94	15,000.00	24,682.94	17,613.18	3,225.00	20,838.18	24,750.19
Administrative Office	-	11,325.00	-	11,325.00	10,960.00	365.00	11,325.00	-
Art, Music, Exploratory	-	18,497.17	-	18,497.17	18,497.17	-	18,497.17	-
Gifted/Talented	-	3,190.00	-	3,190.00	3,190.00	-	3,190.00	-
Library	-	11,550.00	-	11,550.00	11,510.00	40.00	11,550.00	-
Maintenance	-	2,475.00	365.00	2,840.00	2,840.00	-	2,840.00	-
Regular Classroom Instruction	-	26,313.00	-	26,313.00	26,313.00	-	26,313.00	-
Security	(5,487.50)	17,812.50	-	17,812.50	12,325.00	-	12,325.00	-
Special Education	-	2,099.61	-	2,099.61	2,099.61	-	2,099.61	-
Remediation	-	300.00	-	300.00	300.00	-	300.00	-
Travel	-	2,110.00	-	2,110.00	2,110.00	-	2,110.00	-
Vocational Agriculture	-	1,450.00	-	1,450.00	1,450.00	-	1,450.00	-
Vocational Business	-	1,400.00	-	1,400.00	1,400.00	-	1,400.00	-
Vocational Marketing	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-
Vocational Technology	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-
Vocational Work/Family Studies	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-
Junior Class	823.48	4,540.00	-	4,540.00	2,745.97	-	2,745.97	2,617.51
Senior Class	1,658.00	12,804.60	-	12,804.60	9,933.31	-	9,933.31	4,529.29
Annual	7,763.77	28,687.67	40.00	28,727.67	31,103.57	-	31,103.57	5,387.87
BETA Club	22.08	12,945.50	-	12,945.50	12,322.48	-	12,322.48	645.10
FBLA	2,492.73	90.00	-	90.00	45.00	-	45.00	2,537.73
FFA	4,658.17	5,708.92	-	5,708.92	6,853.40	-	6,853.40	3,513.69
FHA	3,986.81	892.00	-	892.00	1,325.80	-	1,325.80	3,553.01
French	825.61	7.08	-	7.08	66.00	-	66.00	766.69
Interact	529.15	430.50	-	430.50	358.31	-	358.31	601.34
Library Club	358.14	-	-	-	-	-	-	358.14
Newspaper	6,641.81	4,800.87	-	4,800.87	5,946.00	-	5,946.00	5,496.68
SCA	-	823.00	-	823.00	529.44	-	529.44	293.56
Spanish	98.29	106.00	-	106.00	122.70	-	122.70	81.59
Trojan Club	1,618.20	4,237.00	-	4,237.00	4,276.00	-	4,276.00	1,579.20
Softball Club	39.39	550.00	-	550.00	-	-	-	589.39
Cheerleading Club	89.06	13,580.46	-	13,580.46	11,215.28	-	11,215.28	2,454.24
Future Educators of America	480.83	15.00	-	15.00	50.00	-	50.00	445.83
School Pictures	15,251.93	8,360.98	-	8,360.98	600.00	5,000.00	5,600.00	18,012.91
Revolving	13,541.19	45,247.36	-	45,247.36	37,517.74	-	37,517.74	21,270.81

COUNTY OF PITTSYLVANIA, VIRGINIA

TUNSTALL HIGH SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

<u>Funds</u>	Cash Balance <u>July 1, 2009</u>	<u>Receipts</u>	Interfund <u>Transfers</u>	Total <u>Receipts</u>	<u>Disbursements</u>	Interfund <u>Transfers</u>	Total <u>Disbursements</u>	Cash Balance <u>June 30, 2010</u>
	Continued							Continued
Social Committee	\$ -	\$ 760.00	\$ -	\$ 760.00	\$ 593.07	\$ -	\$ 593.07	\$ 166.93
Textbook	6,484.11	1,883.68	-	1,883.68	1,918.68	-	1,918.68	6,449.11
Vending	7,678.03	2,304.96	-	2,304.96	-	2,678.03	2,678.03	7,304.96
SW FR	7,072.90	3,562.81	-	3,562.81	8,960.62	-	8,960.62	1,675.09
Agriculture	3,801.94	1,205.00	-	1,205.00	1,273.39	-	1,273.39	3,733.55
Art	5,407.78	705.00	-	705.00	373.07	-	373.07	5,739.71
Band	941.05	2,213.50	3,000.00	5,213.50	5,734.58	-	5,734.58	419.97
Business	1,405.02	2,250.67	-	2,250.67	1,900.26	-	1,900.26	1,755.43
Chorus	202.00	1,009.95	-	1,009.95	1,204.41	-	1,204.41	7.54
Drama	-	765.60	-	765.60	398.99	-	398.99	366.61
JROTC	171.09	6,116.57	-	6,116.57	5,634.20	-	5,634.20	653.46
Library	1,071.37	409.70	-	409.70	203.20	-	203.20	1,277.87
Marketing	3,499.21	16,865.42	225.00	17,090.42	16,573.39	-	16,573.39	4,016.24
P. E.	1,102.11	270.00	-	270.00	975.69	-	975.69	396.42
Science	1,021.80	3,485.00	-	3,485.00	1,006.98	-	1,006.98	3,499.82
Technology	3,255.64	1,116.00	-	1,116.00	2,830.88	-	2,830.88	1,540.76
Work/Family	818.14	1,120.20	-	1,120.20	1,305.42	-	1,305.42	632.92
Athletics	23,372.07	112,900.86	-	112,900.86	92,543.89	10,000.00	102,543.89	33,729.04
Volleyball	-	4,035.00	-	4,035.00	559.15	-	559.15	3,475.85
Wrestling	-	500.00	-	500.00	-	-	-	500.00
Baseball	-	11,423.71	-	11,423.71	14,923.71	-	14,923.71	(3,500.00)
Softball	-	1,918.00	-	1,918.00	-	-	-	1,918.00
Totals	\$ 180,500.20	\$ 436,914.81	\$ 21,308.03	\$ 458,222.84	\$ 402,619.15	\$ 21,308.03	\$ 423,927.18	\$ 214,795.86

* Represented by cash on deposit with:

Cash on Hand	\$ 300.00
BB&T:	
-- Regular Checking	108,014.66
-- Certificate of Deposit	106,481.20
	\$ 214,795.86

COUNTY OF PITTSYLVANIA, VIRGINIA

TUNSTALL MIDDLE SCHOOL

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

<u>Funds</u>	<u>Cash Balance July 1, 2009</u>	<u>Receipts</u>	<u>Interfund Transfers</u>	<u>Total Receipts</u>	<u>Disbursements</u>	<u>Interfund Transfers</u>	<u>Total Disbursements</u>	<u>Cash Balance June 30, 2010</u>
Bank Interest	\$ -	\$ 102.49	\$ -	\$ 102.49	\$ -	\$ 102.49	\$ 102.49	\$ -
Facility/ Building Maintenance	750.00	-	743.18	743.18	743.18	-	743.18	750.00
Misc. Administration	31,264.39	13,728.03	30,809.50	44,537.53	24,105.70	743.25	24,848.95	50,952.97
Administrative Office	2,235.85	8,894.00	-	8,894.00	9,041.31	-	9,041.31	2,088.54
Fine Arts	-	8,100.00	-	8,100.00	8,100.00	-	8,100.00	-
Art/Music Exploratory	3.61	838.00	-	838.00	838.00	-	838.00	3.61
Gifted/Talented	280.10	2,872.93	-	2,872.93	2,841.53	-	2,841.53	311.50
Library	126.97	8,960.78	-	8,960.78	8,960.78	-	8,960.78	126.97
Maintenance of Equipment	-	1,914.00	-	1,914.00	1,914.00	-	1,914.00	-
Physical Education	-	750.00	-	750.00	750.00	-	750.00	-
Regular Instruction	952.63	20,167.21	-	20,167.21	20,299.86	473.88	20,773.74	346.10
Character Education	39.37	267.22	-	267.22	267.22	-	267.22	39.37
SOL Training	104.19	855.42	-	855.42	855.42	-	855.42	104.19
School Clinic	-	638.00	-	638.00	638.00	-	638.00	-
SOL Materials	504.00	6,380.00	-	6,380.00	6,380.00	-	6,380.00	504.00
SOL Remediation	-	4,439.99	473.88	4,913.87	4,913.87	-	4,913.87	-
Special Education	-	2,450.00	0.07	2,450.07	2,450.07	-	2,450.07	-
State Remedial Reading	-	300.00	-	300.00	300.00	-	300.00	-
Travel	-	923.35	-	923.35	923.35	-	923.35	-
Business / IT	154.17	576.51	-	576.51	576.51	-	576.51	154.17
Agriculture	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	-
Technology	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	-
FACS	-	1,000.00	-	1,000.00	1,000.00	-	1,000.00	-
Grants	1,826.88	-	-	-	-	-	-	1,826.88
Beta Club	4,231.51	23,065.23	-	23,065.23	22,429.73	-	22,429.73	4,867.01
FFA	341.44	5,608.00	-	5,608.00	5,616.78	-	5,616.78	332.66
FHA	103.41	90.00	-	90.00	-	-	-	193.41
Builders Club	378.43	-	-	-	-	-	-	378.43
Yearbook	1,000.00	12,424.00	-	12,424.00	8,207.23	4,216.77	12,424.00	1,000.00
Pictures	-	10,730.66	-	10,730.66	523.98	10,206.68	10,730.66	-
Revolving	6,000.00	33,930.06	-	33,930.06	20,372.76	12,991.25	33,364.01	6,566.05
School Stores	289.59	-	-	-	254.20	-	254.20	35.39
Sunshine Club	359.30	135.00	-	135.00	141.65	-	141.65	352.65
Textbook Fines	2.50	113.85	-	113.85	-	-	-	116.35
Vending	-	3,292.31	-	3,292.31	-	3,292.31	3,292.31	-
Agriculture	921.29	1,471.40	-	1,471.40	1,183.84	-	1,183.84	1,208.85
Band/ Fine arts	1,128.42	1,042.00	-	1,042.00	203.58	-	203.58	1,966.84
Business / IT	262.92	773.00	-	773.00	329.38	-	329.38	706.54
Chorus	158.33	-	-	-	-	-	-	158.33
Technology	908.71	1,055.00	-	1,055.00	1,480.90	-	1,480.90	482.81
FACS	933.76	2,128.42	-	2,128.42	1,711.27	-	1,711.27	1,350.91
Totals	\$ 55,261.77	\$ 182,016.86	\$ 32,026.63	\$ 214,043.49	\$ 160,354.10	\$ 32,026.63	\$ 192,380.73	\$ 76,924.53 *

* Represented by cash on deposit with:

Virginia Bank & Trust:

-- Regular Checking

\$ 76,924.53

COUNTY OF PITTSYLVANIA, VIRGINIA

TWIN SPRINGS ELEMENTARY

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Bank Interest	\$ -	\$ 113.49	\$ -	\$ 113.49	\$ -	\$ 113.49	\$ 113.49	\$ -
Returned Checks	-	7.00	28.00	35.00	35.00	-	35.00	-
Special Projects	14,645.41	20,188.16	-	20,188.16	10,945.26	4,287.13	15,232.39	19,601.18
Facilities Maintenance	-	3,450.34	13,677.68	17,128.02	17,128.02	-	17,128.02	-
Miscellaneous Administration	-	-	3,344.69	3,344.69	3,344.69	-	3,344.69	-
Administration	29,574.91	22,242.25	16,355.40	38,597.65	42,497.40	-	42,497.40	25,675.16
Art, Music, Exploratory	-	500.00	-	500.00	500.00	-	500.00	-
Gifted & Talented	-	5,555.26	-	5,555.26	5,507.26	-	5,507.26	48.00
Library	14,402.35	11,155.14	-	11,155.14	11,154.10	-	11,154.10	14,403.39
Book Fair	2,123.58	8,147.70	-	8,147.70	5,728.27	-	5,728.27	4,543.01
Maintenance of Equipment	-	2,337.00	-	2,337.00	2,337.00	-	2,337.00	-
Regular Classroom Instructional	-	25,026.00	-	25,026.00	25,026.00	-	25,026.00	-
Staff Development	-	1,478.47	-	1,478.47	1,478.47	-	1,478.47	-
Remedial Education	-	600.00	-	600.00	600.00	-	600.00	-
Virginia Preschool Initiative	-	3,526.83	-	3,526.83	3,526.83	-	3,526.83	-
Special Ed. Instructional	-	2,688.35	-	2,688.35	2,688.35	-	2,688.35	-
School Clinic	-	779.00	-	779.00	779.00	-	779.00	-
SOL Materials	-	7,790.00	-	7,790.00	7,790.00	-	7,790.00	-
Summer School	-	1,792.65	-	1,792.65	1,792.65	-	1,792.65	-
Physical Education	-	750.00	-	750.00	750.00	-	750.00	-
Ice Cream	1,500.00	25,996.16	-	25,996.16	13,140.76	12,855.40	25,996.16	1,500.00
Pictures	-	12,266.42	-	12,266.42	-	12,266.42	12,266.42	-
Revolving	1,628.55	12,282.60	-	12,282.60	12,560.27	28.00	12,588.27	1,322.88
School Store	9,235.41	3,584.50	-	3,584.50	2,021.38	3,500.00	5,521.38	7,298.53
Social Committee	618.56	1,891.50	-	1,891.50	2,388.55	-	2,388.55	121.51
Textbook Fines/Damages	683.19	136.70	-	136.70	-	-	-	819.89
Vending	-	355.33	-	355.33	-	355.33	355.33	-
Totals	\$ 74,411.96	\$ 174,640.85	\$ 33,405.77	\$ 208,046.62	\$ 173,719.26	\$ 33,405.77	\$ 207,125.03	\$ 75,333.55 *

* Represented by cash on deposit with:

Virginia Bank & Trust:

-- Regular Checking

\$ 75,333.55

COUNTY OF PITTSYLVANIA, VIRGINIA

UNION HALL ELEMENTARY

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances --All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Administrative Office Expense	\$ 45.05	\$ 6,046.32	\$ 3,847.00	\$ 9,893.32	\$ 6,388.32	\$ -	\$ 6,388.32	\$ 3,550.05
Bank Interest	31.34	11.51	-	11.51	-	33.00	33.00	9.85
Social Committee	581.98	1,422.00	-	1,422.00	1,332.60	-	1,332.60	671.38
Gifted & Talented Instruction	-	2,113.00	-	2,113.00	2,017.36	95.64	2,113.00	-
Ice Cream	-	7,181.05	-	7,181.05	3,936.30	3,244.75	7,181.05	-
Library	5,144.21	4,214.71	920.40	5,135.11	4,405.59	-	4,405.59	5,873.73
Book Fair	-	2,830.83	-	2,830.83	1,910.43	920.40	2,830.83	-
Miscellaneous Administrative	872.29	-	1,576.30	1,576.30	1,131.73	-	1,131.73	1,316.86
Maintenance of Equipment	-	708.00	3,762.70	4,470.70	4,470.70	-	4,470.70	-
Regular Classroom Instruction	7,677.86	19,463.57	518.33	19,981.90	17,546.64	517.95	18,064.59	9,595.17
Remedial Education	-	309.67	-	309.67	309.67	-	309.67	-
Returned Checks	(2.50)	144.44	33.00	177.44	174.94	-	174.94	-
Revolving	-	581.52	-	581.52	581.52	-	581.52	-
School Pictures	-	7,783.00	-	7,783.00	3,936.00	3,847.00	7,783.00	-
School Projects	4,237.43	4,281.78	395.64	4,677.42	6,147.33	-	6,147.33	2,767.52
School Store	-	568.75	-	568.75	234.39	334.36	568.75	-
Special Education	-	1,050.17	-	1,050.17	961.84	88.33	1,050.17	-
Vending	-	395.64	-	395.64	-	395.64	395.64	-
Fundraising	-	4,006.00	-	4,006.00	2,429.70	1,576.30	4,006.00	-
Totals	\$ 18,587.66	\$ 63,111.96	\$ 11,053.37	\$ 74,165.33	\$ 57,915.06	\$ 11,053.37	\$ 68,968.43	\$ 23,784.56 *

* Represented by cash on deposit with:
American National Bank and Trust Company:
-- Regular Checking

\$ 23,784.56

COUNTY OF PITTSYLVANIA, VIRGINIA
PITTSYLVANIA CAREER AND TECHNICAL CENTER

ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances -- All Funds
Year Ended June 30, 2010

Funds	Cash Balance July 1, 2009	Receipts	Interfund Transfers	Total Receipts	Disbursements	Interfund Transfers	Total Disbursements	Cash Balance June 30, 2010
Adult Basic Education	\$ 55.87	\$ 373.90	\$ 100.00	\$ 473.90	\$ 435.30	\$ -	\$ 435.30	\$ 94.47
Accrued Interest	43,811.45	572.29	-	572.29	-	14,000.00	14,000.00	30,383.74
Air Conditioning/Heating	1,076.77	180.00	3,000.00	3,180.00	3,340.97	-	3,340.97	915.80
Auto Body	860.69	7,724.00	4,000.00	11,724.00	10,748.76	-	10,748.76	1,835.93
Auto Technology	492.72	704.01	2,000.00	2,704.01	1,250.57	-	1,250.57	1,946.16
Auctions	1,122.40	11.45	-	11.45	-	-	-	1,133.85
Carpentry	10,289.04	840.00	1,000.00	1,840.00	1,909.17	-	1,909.17	10,219.87
Cosmetology	5,529.86	3,917.00	2,000.00	5,917.00	5,134.65	-	5,134.65	6,312.21
EMT	1,360.95	896.00	2,000.00	2,896.00	2,130.00	-	2,130.00	2,126.95
Electricity	2,248.91	212.00	2,000.00	2,212.00	1,454.58	-	1,454.58	3,006.33
Computer System Tech.	1,865.02	330.00	2,000.00	2,330.00	755.27	-	755.27	3,439.75
Faculty Fund	197.97	1,045.60	1,000.00	2,045.60	1,722.65	-	1,722.65	520.92
Culinary Arts	330.69	5,384.65	8,229.67	13,614.32	10,831.27	-	10,831.27	3,113.74
FFA	3,737.80	180.00	-	180.00	-	-	-	3,917.80
Foundation	57,983.35	82.20	-	82.20	-	-	-	58,065.55
General	11,976.03	36,869.81	-	36,869.81	18,595.70	16,600.00	35,195.70	13,650.14
Horticulture	3,747.25	8,276.45	1,000.00	9,276.45	11,345.12	-	11,345.12	1,678.58
FCCLA	4,258.45	-	-	-	-	-	-	4,258.45
HOSA	6,502.21	324.23	-	324.23	851.88	-	851.88	5,974.56
TSA	70.00	92.00	-	92.00	-	-	-	162.00
Criminal Justice	3,634.48	220.00	1,500.00	1,720.00	1,229.61	-	1,229.61	4,124.87
Masonry	294.95	230.00	3,000.00	3,230.00	2,145.83	-	2,145.83	1,379.12
Nursing Assistant	13,713.38	3,549.00	-	3,549.00	8,270.00	-	8,270.00	8,992.38
Miscellaneous	14,853.12	-	-	-	1,034.00	4,000.00	5,034.00	9,819.12
NTHS	4,570.39	511.00	500.00	1,011.00	768.95	-	768.95	4,812.44
Engineering/Technology	190.43	1,061.18	1,000.00	2,061.18	1,251.21	-	1,251.21	1,000.40
Snacks	3,969.70	1,952.32	-	1,952.32	-	2,229.67	2,229.67	3,692.35
Textbook Funds	138.50	115.00	-	115.00	-	-	-	253.50
Small Animal Care	333.39	1,340.00	5,000.00	6,340.00	5,678.70	-	5,678.70	994.69
Welding	488.15	6,675.33	5,000.00	11,675.33	9,301.83	-	9,301.83	2,861.65
Vending Coca Cola	8,965.17	6,451.55	-	6,451.55	3,911.70	8,500.00	12,411.70	3,005.02
Vending Pepsi	12,691.37	8,841.70	-	8,841.70	6,036.74	10,000.00	16,036.74	5,496.33
VICA-District Skills/USA	2,290.70	2,577.00	660.00	3,237.00	2,140.43	-	2,140.43	3,387.27
VICA	2,258.53	2,898.44	11,000.00	13,898.44	10,428.20	660.00	11,088.20	5,068.77
Totals	\$ 225,909.69	\$ 104,438.11	\$ 55,989.67	\$ 160,427.78	\$ 122,703.09	\$ 55,989.67	\$ 178,692.76	\$ 207,644.71

* Represented by cash on deposit with:

BB&T

-- Regular Checking

-- Certificates of Deposit

\$ 45,591.50

162,053.21

\$ 207,644.71

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Recommendations

Date: August 13, 2010

To the Pittsylvania County School Board
County of Pittsylvania, Virginia

This report is to follow up our recent audit of the cash basis financial statements of the County of Pittsylvania, Virginia School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

BROSVILLE ELEMENTARY SCHOOL

- Non-related Book Fair transactions are being posted to the Book Fair account. In the event profits from a fundraising account are needed to cover the expenses of another account, a transfer should be used to move funds to the appropriate account.
- Disbursements made to the principal should be approved by someone other than the principal. We noted numerous checks made payable to the principal and not approved by anyone else.

CHATHAM ELEMENTARY SCHOOL

- Any fund with a negative balance at year-end should be cleared by a transfer from a fund(s) with a positive balance. The Returned Checks fund had a balance of \$(33.00) at year-end.
- Non-related vending transactions are being posted to the vending account. In the event profits from a fundraising account are needed to cover the expenses of another account, a transfer should be used to move funds to the appropriate account.
- Purchase orders should be completely filled out and approved for all purchases. We noted numerous disbursements lacking purchase orders.
- Purchase orders should be completely filled out and approved. Checks numbered 8827 and 8892 payable to Quill Corporation did not have the principal's approval.

CHATHAM HIGH SCHOOL

- The school's yearbook account showed a loss for the year. Staff should price yearbooks in order to cover costs associated with the purchase of the yearbook.
- Purchase orders should be completed and dated prior to the date of purchase. The following purchase orders were dated after the purchase: check number 26820 payable to Florida Farm Bureau was dated 01/04/2010, while the purchase was dated 12/18/2010 and check number 26865 payable to Valley Repair Service was dated 01/15/2010, while the purchase was dated 12/09/2010.

CHATHAM HIGH SCHOOL (CONTINUED)

- Purchase orders should be accurately filled out and approved. Check number 26797 payable to Piedmont Printing exceeded the amount approved on the purchase order.

CHATHAM MIDDLE SCHOOL

- None

DAN RIVER HIGH SCHOOL

- Any fund with a negative balance at year-end should be cleared by a transfer from a fund with a positive balance. The returned checks fund had a balance of \$(255.00) at year-end.
- The Report of Ticket Sales should be completed accurately. The Report of Ticket Sales dated 5/19/10 for JV Baseball and Varsity Softball vs. Nelson Co. did not document the last ticket number sold. The Report of Ticket Sales dated 12/11/09 for Girls Varsity Basketball vs. Chatham stated more tickets were sold than monies collected by \$15.
- Receipts should be posted to the appropriate fund for which the money was received. Receipt number 82365 for Coca-Cola was posted to the Social Committee fund and not the Vending fund as practiced in all other months.
- We noted many disbursements designated as "Christmas" to faculty. Bonuses should be run through payroll to allow for proper taxation.
- Disbursements made to the principal should be approved by someone other than the principal. We noted numerous checks made payable to the principal were not approved by anyone else.
- Checks numbered 17772 and 17574 payable to Ryan Scopini and COA, respectively, did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and purchase total.
- Purchase orders should be completely filled out and approved for all purchases. The purchase order for check number 17756 payable to COA did not have a date.

DAN RIVER MIDDLE SCHOOL

- Non-related Pictures and Vending transactions are being posted to the Pictures and Vending accounts. In the event profits from a fundraising account are needed to cover the expenses of another account, a transfer should be used to move funds to the appropriate account.
- Monies collected by teachers and other staff should be remitted to the central office on a daily basis. Teacher receipts were late, not present for audit, and/or were irreconcilable to the bookkeeper's receipts.
- Disbursements made to the principal should be approved by someone other than the principal. Numerous checks were made payable to the principal and not approved by anyone else.

GRETNA ELEMENTARY SCHOOL

- Checks numbered 20794 and 20937 payable to Dianne Travis did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and total of purchase.

GRETNA HIGH SCHOOL

- The Report of Ticket Sales should be completed accurately. The Report of Ticket sales for various games did not include the first and last number of tickets returned.
- All checks should be signed by at least two approved signers. Checks numbered 11207 and 11208 payable to Ketina Brooks and Best Western - Radford Inn, respectively, only had one signature.
- Gift cards should be treated as cash. Gift cards that are purchased as a reward should be signed for by the recipient to prove receipt.
- Purchase orders should be completely filled out and approved for all purchases. Purchase orders for checks numbered 10648 and 10764 payable to Dixie Sporting Goods and Dairy Queen, respectively, were not attached to supporting documentation.

GRETNA MIDDLE SCHOOL

- Gift cards should be treated as cash. Gift cards that are purchased as a reward should be signed for by the recipient to prove receipt.
- Check number 6671 did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and total of purchase.

JOHN L. HURT ELEMENTARY SCHOOL

- Purchase orders should be completely filled out and approved. We noted numerous purchase orders lacking a purchase order date.
- All checks should be signed by at least two approved signers. Check number 2374 and 2375 to Vickie Murphy and William MacGill & Co, respectively, did not have the principal's signature.
- Check number 2720 payable to Vickie Murphy did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and purchase total.

KENTUCK ELEMENTARY SCHOOL

- Purchase orders should be completed and dated prior to the purchase taking place. Purchase order for check number 6262 payable to Pam Dalton was dated 5/2/10, while the purchase was dated 4/29/10.

MT. AIRY ELEMENTARY SCHOOL

- Check number 7821 payable to Mama Rosa's did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and purchase total.
- Gift cards should be treated as cash. Gift cards should be signed for by the recipient to prove receipt.

SOUTHSIDE ELEMENTARY SCHOOL

- None

STONY MILL ELEMENTARY SCHOOL

- During the review of the certificate of deposit, we noted that interest had not been posted for the entire year thus resulting in an immaterial adjusting entry. We recommend that interest be posted on a timely basis.
- Check number 12462 payable to Michelle Tittiris did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and total of purchase.
- Purchase orders should be completely filled out and approved for all purchases. We noted numerous disbursements lacking purchase orders. We also noted documentation for check number 12444 payable to School Mates included a purchase order approved at an amount less than the invoiced amount.
- Purchase orders should be completed and dated prior to the purchase taking place. Purchase order for check number 12691 payable to Lifetouch was dated 4/29/10, while the purchase was dated 3/22/10.

TUNSTALL HIGH SCHOOL

- Any fund with a negative balance at year-end should be cleared by a transfer from a fund with a positive balance. The Baseball fund had a balance of \$(3,500.00) at year-end.
- All pre-numbered receipts should be used in appropriate order and issued at the moment monies are collected. Monies collected on 8/28/09 were not receipted until 9/4/09.

TUNSTALL MIDDLE SCHOOL

- None

TWIN SPRINGS ELEMENTARY SCHOOL

- Purchase orders should be completely filled out and approved for all purchases. We noted numerous disbursements lacking purchase orders.

UNION HALL ELEMENTARY SCHOOL

- The School Financial Report should accurately summarize and report all activity that occurred in the accounts during the fiscal year. The detailed register recorded \$2,830.83 and \$4,006.00 in receipts and \$1,910.43 and \$2,429.70 in disbursements, for the Book Fair and Fundraising accounts respectively. The financial statement reported \$920.40 and \$1,576.30, respectively, for receipts and no disbursements for the same accounts.
- Gift cards should be treated as cash. Gift cards that are purchased as a reward should be signed for by the recipient to prove receipt.
- Checks numbered 1656, 1767, and 1770 payable to Carolyn Harris, Wal-Mart, and Carolyn Harris, respectively, did not have adequate documentation. Adequate documentation consists of an original invoice including business name, business address, date of purchase, items purchased, and total of purchase.
- Purchase orders should be completed and dated prior to the purchase taking place. We noted numerous purchase orders dated after the purchase.
- All checks should be signed by at least two approved signers. Checks numbered 1768, 1775, and 1789 payable to Carolyn Harris, Ricoh Americas Corporation and Playground Packages, respectively, only had one signature.

PITTSYLVANIA VOCATIONAL TECHNICAL SCHOOL

- Deposits should be made on a timely (three to four business days) basis. Receipt number 23143, dated 9/21/09 was not deposited until 9/28/09.
- Receipts and/or supporting documentation must exist for all collections. Documentation for teacher receipts was not present during audit.
- Purchase orders should be completed and dated prior to the date of purchase. The purchase order for check number 4991 payable to World of Pets was dated 2/15/10 and the purchase was dated 2/12/10.
- All credit card purchases should be completely supported with detailed receipts. Check number 4758 to BB&T did not have all receipts attached supporting items purchased with credit card.
- Purchase orders should be completely filled out and approved for all purchases. There was no purchase order provided for check number 4798 payable to BB&T for the hotel room purchases.