



BATH COUNTY SCHOOL BOARD

AGENDA ITEM: INFORMATION { } ACTION { X } CLOSED MEETING { }

SUBJECT: APPROVAL OF CLAIMS

- Activity Funds Report

December 4, 2012.....AGENDA ITEM: 12-13: 9.





BATH COUNTY SCHOOL BOARD

AGENDA ITEM: INFORMATION { } ACTION { X } CLOSED MEETING { }

SUBJECT: APPROVAL OF CLAIMS

- Activity Funds Report





ANDERSON, WHITE & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

STAUNTON OFFICE
510 NORTH COALTER STREET
STAUNTON, VIRGINIA 24401
(540) 886-2341
FAX: (540) 886-4944
EMAIL: awco@awcoepa.com

STUARTS DRAFT OFFICE
P.O. BOX 1055
STUARTS DRAFT, VIRGINIA 24477
(540) 337-4233
FAX: (540) 337-2114

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

VIRGINIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS A. WHITE, CPA
ANDREW L. CANNADAY, CPA

LAYTON W. YANCEY, CPA
HOWARD H. ANDERSON, CPA

October 31, 2012

Bath County School Board
Warm Springs, Virginia

In planning and performing our audit of the financial statements of the Bath County Public Schools Activity Funds for the year ended June 30, 2012, we considered the Activity Funds' internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated October 31, 2012, on the financial statements of the Bath County Public Schools Activity Funds.

We have already discussed these comments with management and many have already been appropriately addressed. We will review the status of these comments during our next audit engagement and would be pleased to discuss them in further detail at your convenience, or to assist you in implementing the recommendations.

Sincerely,

Anderson, White & Company, P.C.





MANAGEMENT LETTER POINTS

Cash Balances

During our audit of cash balances for Bath County High School, we discovered that a total of \$38.51 in interest income has not been recorded on one certificate of deposit. We recommend reviewing all year end bank statements to ensure all appropriate interest income is recorded each year. And we acknowledge the efforts you made to address comments made in the previous year regarding cash balances.

Cash Disbursements

We noted issues with cash disbursements for Bath County High School as follows:

<u>Date</u>	<u>#</u>	<u>Amount</u>	<u>Payee</u>	<u>Activity Fund</u>
1. Requisition not approved by Teacher-Sponsor (but was approved for payment by Principal):				
08/19/11	16407	\$ 840.00	VA High School Coaches Assoc.	Athletic Temporary
10/06/11	16475	3,290.00	Pepsi Bottling	Sophomores 14
10/12/11	16499	261.80	Stonewall Jackson Hotel	School Board
2. Requisition not approved for payment by Principal (but was approved by Teacher-Sponsor):				
05/07/12	16782	\$ 8,568.00	Dabney S. Lancaster CC	School Board
3. Invoice not attached to requisition (but was approved and approved for payment):				
01/13/12	16625	\$ 100.00	Bath County Christmas Mother	FBLA Club
04/20/12	16766	125.00	Academic Comp Org at VT	Athletic
06/25/12	16856	325.00	Virginia HS Coaches Assoc.	Athletic Temporary

We acknowledge the improvements made by you in this area during this year. While each one of these items may not necessarily be a weakness in internal control itself because there was always at least one other person involved in the transaction, we recommend supporting documentation for disbursements be properly maintained, including having all necessary signatures on all requisition forms. The requisition forms are an important part of the internal control process because they document the appropriateness and oversight of each disbursement. These controls are in place to protect both the activity funds and those involved in processing the transactions and should be followed on all occasions.





BATH COUNTY PUBLIC SCHOOLS

ACTIVITY FUNDS

Warm Springs, Virginia

FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2012

ANDERSON, WHITE & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

STAUNTON, VIRGINIA

STUARTS DRAFT, VIRGINIA





BATH COUNTY PUBLIC SCHOOLS

ACTIVITY FUNDS

Warm Springs, Virginia

FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2012





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CERTIFIED PUBLIC ACCOUNTANTS

STAUNTON OFFICE
510 NORTH COALTER STREET
STAUNTON, VIRGINIA 24401
(540) 886-2341
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INDEPENDENT AUDITOR'S REPORT

Bath County School Board
Warm Springs, Virginia

We have audited the accompanying financial statements of the Bath County Public Schools Activity Funds as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the Bath County School Board Administration. Our responsibility is to express an opinion on these financial statements 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, the School Board prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note 1, the financial statements present only the school activity funds and do not purport to, and do not, present fairly the financial position of the County of Bath, Virginia, as of June 30, 2012, and the changes in its financial position for the year then ended in conformity with the cash basis of accounting.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Bath County Public Schools Activity Funds, as of June 30, 2012, and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2012 on our consideration of the Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Anderson, White & Company, P.C.

October 31, 2012



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CERTIFIED PUBLIC ACCOUNTANTS

VIRGINIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

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

Bath County School Board
Warm Springs, Virginia

We have audited the financial statements of the Bath County Public Schools Activity Funds as of and for the year ended June 30, 2012, and have issued our report thereon dated October 31, 2012. 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

Management of the Activity Funds is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the 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 statements, but not for the purpose of expressing an opinion on the effectiveness of the Activity Funds' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Activity Funds' internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Activity Fund's 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 Activity Funds in a separate letter dated October 31, 2012.

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

Anderson, White & Company, P.C.

October 31, 2012





FINANCIAL STATEMENTS





BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

Statement of Assets and Fund Balances
Arising from Cash Transactions
As of June 30, 2012

ASSETS

Cash

Bath County High School and Mertz Vocational Center			
Checking account	\$	55 417 01	
Certificates of deposit		<u>51 201 57</u>	\$ 106 618 58
Millboro Elementary School			
Checking account			12 931 37
Valley Elementary School			
Checking account			<u>18 592 12</u>
Total Assets			\$ <u>138 142 07</u>

FUND BALANCES

Bath County High School and Mertz Vocational Center			
Restricted for Scholarships and Awards	\$	32 142 33	
Assigned to Activity Funds		<u>74 476 25</u>	\$ 106 618 58
Millboro Elementary School			
Assigned to Activity Funds			12 931 37
Valley Elementary School			
Assigned to Activity Funds			<u>18 592 12</u>
Total Fund Balances			\$ <u>138 142 07</u>

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





BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

Statement of Cash Receipts, Cash Disbursements,
and Cash Balances
For the Year Ended June 30, 2012

	Bath County High School and Mertz Vocational Center	Millboro Elementary School	Valley Elementary School
RECEIPTS:			
Revenue	\$ <u>307 877 66</u>	\$ <u>26 589 59</u>	\$ <u>45 712 22</u>
Total Receipts	\$ <u>307 877 66</u>	\$ <u>26 589 59</u>	\$ <u>45 712 22</u>
DISBURSEMENTS:			
Expenditures	\$ <u>315 009 68</u>	\$ <u>26 433 40</u>	\$ <u>48 040 34</u>
Total Disbursements	\$ <u>315 009 68</u>	\$ <u>26 433 40</u>	\$ <u>48 040 34</u>
Excess (Deficiency) of Receipts Over Disbursements	\$ (7 132 02)	\$ 156 19	\$ (2 328 12)
FUND BALANCE - Beginning of Year	<u>113 750 60</u>	<u>12 775 18</u>	<u>20 920 24</u>
FUND BALANCE - End of Year	<u><u>\$ 106 618 58</u></u>	<u><u>\$ 12 931 37</u></u>	<u><u>\$ 18 592 12</u></u>

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



BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the school's activity funds conform to practices prescribed by the State Board of Education for such funds. Policies considered to be significant are described below:

- a. General description of activity - The accounts of the Bath County Schools Activity Funds include monies held in a fiduciary capacity for all student services and activities. Revenues consist principally of admission ticket sales, membership dues, sales of goods and services, rents and contributions. Expenditures consist principally of purchases of supplies, items for resale, books, transportation, uniforms, insurance, food, compensation to officials, and national club fees.
- b. Basis of accounting - The combined statement of the school's activity funds is prepared on the basis of cash receipts and disbursements. Revenue is recognized when received rather than when earned and expenditures are recorded when disbursed rather than when the obligation is incurred. Accordingly, the accompanying statements are not intended to present financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles.
- c. Reporting entity - The financial statements present only the school activity funds and do not purport to, and do not, present fairly the financial position of the County of Bath, Virginia.
- d. Transfers - Interfund, interbank, interschool and intrafund transfers, if any, are eliminated in presenting cash receipts and disbursements.
- e. Contributed goods and services - Participants and patrons of programs included in various school activities may contribute goods or services to which no value has been assigned by the schools in the accompanying financial data.

NOTE 2--TAX STATUS OF THE FUNDS

The school activity funds are exempt from federal and state income taxes.

NOTE 3--POOLED BANK ACCOUNTS

Separate bank accounts are not used for each activity fund. Instead, cash is maintained by each school in pooled bank accounts with accounting records maintained to show the portion of the balance attributable to each fund. Separate bank accounts, generally money market and certificates of deposit, are established for any funds restricted by donors, such as memorials and scholarships.

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.



**BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS**

NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2012

NOTE 4—FUND BALANCES:

Fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by contributors. Committed fund balance is a limitation imposed by school board resolution. Committed fund balance can be assigned for other uses only by a similar action. Assigned fund balances is a limitation imposed by the school board based on the nature of the Activity Fund. Unassigned fund balance is the net resources in excess of what can be properly classified in one of the above four categories.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the Activity Funds to generally consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the Activity Funds that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

Following are the year-end balances of the Bath County High School restricted accounts. These funds are invested in certificates of deposits or money market accounts, with the exception of amounts that have been transferred to the checking account but not disbursed as of the end of the year.

A. Buzzard Scholarship	\$ 2 036 63
A. Dunnagan Scholarship	8 86
Kendall Awards	8 088 06
Mertz Scholarship	161 18
S. Snead Athletic	26 20
S. Snead Scholarship	16 003 16
T. Stephenson Scholarship	357 58
R. Thompson Scholarship	<u>5 460 66</u>
 <u>Total Restricted Funds</u>	 <u>\$ 32 142 33</u>



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INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION

Bath County School Board
Warm Springs, Virginia

We have audited the financial statements of the Bath County Public Schools Activity Funds as of and for the year ended June 30, 2012, and our report thereon dated October 31, 2012, which expressed an unqualified opinion on those financial statements, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statements of cash receipts, cash disbursements, and cash balances for Bath County High School and Mertz Vocational Center, Millboro Elementary, and Valley Elementary School are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Anderson, White & Company, P.C.

October 31, 2012





SUPPLEMENTARY INFORMATION





BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

BATH COUNTY HIGH SCHOOL & MERTZ VOCATIONAL CENTER ACTIVITY FUND ACCOUNTS

Statement of Cash Receipts, Cash Disbursements, and Cash Balances
For the Year Ended June 30, 2012

	Cash Balance at 7/1/11	Cash Receipts	Cash Disbursements	Transfers	Cash Balance at 6/30/12
ASSIGNED:					
BATH COUNTY HIGH SCHOOL:					
Athletic	\$ 15 501 42	\$ 46 986 99	\$ 50 689 94	\$ 669 50	\$ 12 467 97
Athletic - Temporary	-	49 894 61	49 058 44	(836 17)	-
Band	10 595 37	100 714 38	95 653 25	336 22	15 992 72
Beta	882 14	5 271 18	2 570 43	(130 00)	3 452 89
Cafeteria	65 29	34 13	-	-	99 42
Change	-	6 900 00	6 900 00	-	-
Chatelaines	2 092 71	2 580 00	4 184 73	-	487 98
Graduates '05	421 99	-	-	(421 99)	-
Graduates '06	2 820 89	-	-	(2 820 89)	-
Graduates '07	2 013 72	-	-	(2 013 72)	-
Graduates '09	1 248 84	-	-	(1 248 84)	-
Graduates '10	1 14	-	-	(1 14)	-
Graduates '11	2 380 59	-	113 00	(2 267 59)	-
Seniors '12	5 101 90	3 796 00	8 550 98	209 80	556 72
Juniors '13	6 554 84	13 434 00	16 204 31	-	3 784 53
Sophomores '14	3 433 01	9 034 56	7 218 79	1 736 15	6 984 93
Freshmen '15	1 313 81	1 900 00	1 107 69	(15 00)	2 091 12
Eighth Grade '16	-	1 026 00	575 00	-	451 00
Co-ed Hi-Y	742 91	-	-	-	742 91
BC Student Art Network	75 69	-	-	(75 69)	-
English	-	240 00	468 00	338 00	110 00
Equestrian Club	121 14	-	-	-	121 14
Foreign Culture	221 93	-	-	(221 93)	-
General	260 64	8 946 48	15 300 70	6 707 82	614 24
General - Temporary	-	1 516 97	2 926 64	1 409 67	-
Interest	1 072 43	44 80	633 20	(436 58)	47 45
School Improvement Fund	-	339 55	-	7 917 94	8 257 49
Library	698 95	54 00	-	-	752 95
Math	1 257 92	86 00	-	-	1 343 92
Newspaper	333 75	-	-	(333 75)	-
Parking	5 227 81	-	-	(5 227 81)	-
Physical Education	153 02	-	-	(153 02)	-
Special Ed Snack Fund	36 26	720 00	483 16	-	273 10
Pack the Bus	-	-	-	166 67	166 67
Skills USA	-	220 00	28 93	-	191 07
Quiz Kids	162 08	-	-	(162 08)	-
SADD	788 82	-	-	(788 82)	-
SCA	484 79	-	217 95	-	266 84
Friends of Rachel	-	100 00	-	-	100 00
Operation Smile	199 00	-	-	-	199 00
School Board	-	14 475 50	14 540 18	64 68	-
Ann Sam's Art Fund	202 34	-	-	-	202 34





BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

BATH COUNTY HIGH SCHOOL & MERTZ VOCATIONAL CENTER ACTIVITY FUND ACCOUNTS

Statement of Cash Receipts, Cash Disbursements, and Cash Balances (Continued)
For the Year Ended June 30, 2012

	<u>Cash Balance at 7/1/11</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Transfers</u>	<u>Cash Balance at 6/30/12</u>
ASSIGNED: (Continued)					
BATH COUNTY HIGH SCHOOL: (Continued)					
Johnny Gazzola Memorial Fund	\$ 207 09	\$ -	\$ -	\$ -	207 09
Social Committee	-	390 00	273 16	(83 38)	33 46
Textbooks - Lost and Found	54 05	-	-	-	54 05
Technology Students	70 00	-	-	-	70 00
Telephone	56 02	-	-	(56 02)	-
Yearbook	3 749 99	9 216 79	9 971 05	(284 80)	2 710 93
Music club	50 00	-	-	(50 00)	-
MERTZ VOCATIONAL CENTER:					
Auto Mechanics	3 151 77	6 053 21	6 083 83	-	3 121 15
Operation Smile	-	126 75	-	-	126 75
Building Maintenance	637 99	321 98	277 15	-	682 82
Carpentry	296 28	877 73	210 29	-	963 72
FBLA Club	715 51	6 303 48	4 746 04	(1 721 15)	551 80
FCCLA	2 970 05	12 728 28	11 362 55	-	4 335 78
Business Department	306 99	-	-	-	306 99
Culinary Arts	1 018 54	832 00	1 316 12	429 61	964 03
Family & Consumer Science	45 95	-	-	-	45 95
VICA Club	67 50	-	-	(57 50)	10 00
FCA Club	155 83	300 00	-	(80 00)	375 83
FFA	53 04	-	-	(53 04)	-
Vocational General	73 53	-	10 50	94 47	157 50
Vocational House	94 47	-	-	(94 47)	-
Total Assigned	\$ 80 241 74	\$ 305 465 37	\$ 311 676 01	\$ 445 15	\$ 74 476 25
RESTRICTED:					
A. Buzzard Scholarship	\$ 2 024 49	\$ 12 14	\$ -	\$ -	2 036 63
A. Dunnagan Scholarship	8 86	-	-	-	8 86
Kendall Awards	8 071 92	16 14	-	-	8 088 06
Mertz Scholarship	-	1 940 00	1 333 67	(445 15)	161 18
S. Snead Athletic	26 20	-	-	-	26 20
S. Snead Scholarship	16 969 22	33 94	1 000 00	-	16 003 16
T. Stephenson Scholarship	356 85	0 73	-	-	357 58
R. Thompson Scholarship	6 051 32	409 34	1 000 00	-	5 460 66
Total Restricted	\$ 33 508 86	\$ 2 412 29	\$ 3 333 67	\$ (445 15)	\$ 32 142 33
Grand Total	\$ 113 750 60	\$ 307 877 66	\$ 315 009 68	\$ -	\$ 106 618 58

See independent auditor's report on additional information.





BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

MILLBORO ELEMENTARY SCHOOL ACTIVITY FUND ACCOUNTS

Statement of Cash Receipts, Cash Disbursements, and Cash Balances
For the Year Ended June 30, 2012

	Cash Balance at 7/1/11	Cash Receipts	Cash Disbursements	Transfers	Cash Balance at 6/30/12
ASSIGNED:					
Beautification/Landscaping	\$ 145 49	\$ -	\$ 102 26	\$ -	\$ 43 23
Box Tops for Education	268 78	-	-	(245 61)	23 17
CCC	18 38	-	-	-	18 38
Destination Imagination	-	5 947 29	2 304 68	-	3 642 61
Facility Use	220 00	-	-	-	220 00
Exploratory	8 76	-	-	(8 76)	-
General	3 890 90	8 918 61	10 181 93	77 72	2 705 30
Grant	1 133 87	-	356 33	-	777 54
Greenhouse	55 11	-	-	(55 11)	-
Interest	79 67	2 70	-	-	82 37
Library	559 00	4 366 54	4 123 40	(20 75)	781 39
Pack the Bus Donation	-	166 67	77 68	-	88 99
Playground	427 55	-	-	-	427 55
Preschool Snacks	11 89	-	11 89	-	-
Principal's Discretionary Fund	127 59	-	-	63 87	191 46
ROAR Program	-	819 28	1 064 89	245 61	-
Sixth/Seventh Grades	3 601 17	4 666 46	6 065 49	-	2 202 14
Student Council	1 126 46	720 90	774 87	-	1 072 49
Sunshine Committee	55 25	840 00	684 26	-	210 99
Telephone	5 00	76 87	81 87	-	-
Textbooks - Lost & Damaged	322 03	64 27	-	-	386 30
Science Lab	18 28	-	-	-	18 28
Virginia Naturally	100 00	-	60 82	-	39 18
VSRA	600 00	-	543 03	(56 97)	-
Grand Total	\$ 12 775 18	\$ 26 589 59	\$ 26 433 40	\$ -	\$ 12 931 37

See independent auditor's report on additional information.





BATH COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS

VALLEY ELEMENTARY SCHOOL ACTIVITY FUND ACCOUNTS

Statement of Cash Receipts, Cash Disbursements, and Cash Balances
For the Year Ended June 30, 2012

	<u>Cash Balance at 7/1/11</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Transfers</u>	<u>Cash Balance at 6/30/12</u>
ASSIGNED:					
Drama Club	\$ 928 07	\$ -	\$ -	\$ -	\$ 928 07
Ecology Club	1 396 61	-	385 74	-	1 010 87
General Fund	11 459 45	16 592 61	18 941 33	-	9 110 73
Interest	582 36	4 43	-	-	586 79
Kindergarten	24 80	404 00	335 49	-	93 31
Library - Book Fair	753 52	10 019 37	7 838 97	-	2 933 92
Music	171 91	-	-	-	171 91
Pre-School	3 32	647 72	647 72	-	3 32
Sixth Grade	3 837 48	5 383 00	3 713 50	(3 837 48)	1 669 50
Seventh Grade	-	11 612 00	15 410 38	3 837 48	39 10
School Board	-	150 00	125 00	-	25 00
Sunshine Fund	-	255 00	138 98	-	116 02
Jean Fridays	87 08	210 00	-	-	297 08
Science	250 00	-	-	-	250 00
Textbooks - Lost & Damaged	603 89	-	-	-	603 89
SCA	424 09	434 09	503 23	-	354 95
CCC Refund	16 75	-	-	-	16 75
Principal's Discretionary	240 83	-	-	-	240 83
Early Childhood Books	72 80	-	-	-	72 80
HP - Nature Trail	22 09	-	-	-	22 09
HP - Preschool Art	45 19	-	-	-	45 19
Grand Total	<u>\$ 20 920 24</u>	<u>\$ 45 712 22</u>	<u>\$ 48 040 34</u>	<u>-</u>	<u>\$ 18 592 12</u>

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