



FCPS Audit Report: 22-1004 – Local School Activity Funds for Year Ending June 30, 2022

December 2022

Prepared by
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Executive Summary

Office of Auditor General (OAG) conducted a performance audit of Fiscal Year (FY) 2022 Local School Activity Funds (LSAF) in accordance with the FY 2022 audit plan approved by the Fairfax County School Board (School Board).

According to Virginia Administrative Code (8VAC20-240-40), LSAF, or non-appropriated funds, shall be audited at least once a year by a duly qualified accountant or accounting firm approved by the local school board and a copy of the audit report shall be filed in the office of the division superintendent.

The scope of this engagement focused on LSAF transactions and procedures that occurred during FY 2022, between July 1, 2021, and June 30, 2022. The objectives of this audit were to perform the following:

1. To determine if cash balances are fairly stated
2. To assess compliance with applicable regulations and policies
3. To determine if internal controls are adequate and functioning as intended
4. To determine if transactions are reasonable and do not appear to be fraudulent (completed as part of the continuous monitoring procedures)

As a result of this audit, at the FCPS division wide level, OAG was able to determine that cash balances are fairly stated (**Objective 1**) and internal controls are adequate and functioning as intended (**Objective 3**). OAG determined through continuous monitoring that transactions across the division appeared to be reasonable and did not appear to be fraudulent (**Objective 4**).

OAG did not identify any findings in this report but identify one observation related to compliance with applicable policies and regulations (**Objective 2**). This observation encompasses the exceptions that were noted at the site level in which OAG found that 135 sites had no noted exceptions; 68 sites had three or fewer noted exceptions; and one site had five noted exceptions. A summary of the observation is provided below:

Observation 1 – Compliance with Regulations: OAG noted exceptions of noncompliance with FCPS policies and regulations in 69 out of 204 sites. The exceptions noted relate to testing of the three LSAF process areas including Accounting Procedures, Cash Disbursements and Cash Receipts (discussed from page 7 to page 9).

The exceptions noted did not materially impact the cash balance as of June 30, 2022 or have a material effect on the financial statements for FCPS as a division.

OAG appreciates the cooperation and courtesies extended to our staff by Financial Services, principals, program managers, finance technicians, and administrative assistants.

Background, Scope and Objectives, and Methodology

Background

Fairfax County Public Schools (FCPS) receives funds from a variety of sources but manages these funds by dividing them into two separate categories: appropriated funds and non-appropriated funds. Non-appropriated funds, also referred to as local school activity funds (LSAF), are all funds derived from extracurricular school activities including, but not limited to entertainment, athletics, facilities fees, club dues, vending machine proceeds that are not deposited in the school nutrition program account, and from any and all activities of the school involving personnel, students, or property. These are considered public funds but are different from appropriated funds in how they are sourced, managed, used, and reconciled. See **Appendix A** for a chart on understanding the key differences in appropriated and non-appropriated funds. There were 204 sites across FCPS with LSAF during FY 2022.¹

According to Virginia Administrative Code (8VAC20-240-40), local school activity funds shall be audited at least once a year by a duly qualified accountant or accounting firm approved by the local school board and a copy of the audit report shall be filed in the office of the division superintendent. Thus, the focus of this audit was local school activity funds. A summary of the LSAF balances for FY 2022 by site level is shown below. The FY 2022 Statement of Cash Receipts and Disbursements for all sites is located in **Appendix B**.

	Balance as of July 1, 2021	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2022
High School Subtotal:	\$ 12,505,905.25	\$ 23,498,797.73	\$ (22,872,029.56)	\$ 13,132,673.42
Middle School Subtotal:	\$ 2,655,247.60	\$ 3,329,315.31	\$ (3,358,839.79)	\$ 2,625,723.12
Elementary School Subtotal:	\$ 6,881,836.82	\$ 4,498,661.94	\$ (4,494,312.48)	\$ 6,886,186.28
Other Schools Subtotal:	\$ 540,922.16	\$ 468,900.72	\$ (511,236.94)	\$ 498,585.94
Departments Subtotal:	\$ 66,707.60	\$ 33,081.06	\$ (43,052.01)	\$ 56,736.65
Grand Total:	\$ 22,650,619.43	\$ 31,828,756.76	\$ (31,279,470.78)	\$ 23,199,905.41

The three main process areas that OAG identified relating to local school activity funds are LSAF Accounting Procedures, LSAF Cash Disbursements, and LSAF Cash Receipts.

LSAF Accounting Procedures

LSAF Accounting Procedures refer to the set of accounting procedures implemented by FCPS to help ensure accuracy and validity of LSAF financial records. This includes, but is not limited to, processes related to the accounting system, monthly bank reconciliation, LSAF procurement card purchasing, and monthly LSAF procurement card reconciliation.

Microsoft Dynamics GP (Great Plains) is the approved financial accounting system for managing local school activity funds. In the current setup, funds are tracked in the various accounts based on the purpose for which they were collected, referred to as “activity” accounts. Every transaction is recorded against a major fund activity account. Each fund activity account in Great Plains is broken down into five major segments: Activity, Sub Activity, General Ledger Code (GL), Fund Series, and Site Location Code. There are nine major fund categories and various fund activity accounts within each category.

¹ The 204 sites consist of 25 high schools, 23 middle schools, 142 elementary schools, three departments, and 11 academies/centers/alternate high schools.

When using LSAF procurement cards for purchases, staff is required to submit a purchase order through the Teacher Online Purchasing System (TOPS) for principal approval prior to placing orders. Invoices and purchase orders are required to be retained with the procurement card monthly statement when the principal/program manager and finance technician (FT)/administrative assistant (AA) reconcile at the end of the month.

Below are the most relevant directives that govern activities related to LSAF Accounting Procedures:

- Regulation 5012 *Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds*
- Regulation 5350 *Procurement Card Management*
- Regulation 5810 *School Activity Funds Management*
- FCPS *School Finance Handbook*
- *Great Plains Training Manual*

Testing the LSAF Accounting Procedures process includes reviewing: (a) procurement card purchases made in accordance with policies, regulations, and procedures; (b) bank reconciliations for completeness, accuracy, and timeliness; (c) fund transfers between cash accounts; and (d) deficit accounts for appropriateness.

LSAF Cash Disbursements

LSAF Cash Disbursements refer to the payment of money in the form of a check to settle obligations using local funding. This process area includes only check disbursements, and not LSAF procurement card purchasing procedures.

Like the LSAF procurement cards, staff is required to submit a purchase order through TOPS when making purchases using LSAF checks. These purchase orders and invoices are also filed together when the principal/program manager and AA/FT perform the bank reconciliation at the end of each month.

Below are the most relevant directives and documents that govern activities related to LSAF Cash Disbursements:

- Regulation 5012 *Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds*
- Regulation 5810 *School Activity Funds Management*
- FCPS *School Finance Handbook*
- *Great Plains Training Manual*

Testing the LSAF Cash Disbursements process includes reviewing: (a) disbursements made for allowable goods and services based on the source of the funds; (b) disbursements made in accordance with policies, regulations, and procedures; and (c) expenditures for proper supporting documentation.

LSAF Cash Receipts

LSAF Cash Receipts refer to the collection of money in the form of cash, check, electronic transfer, and other types of currency from an external source recorded as local funding.

Cash and checks received in person or through the mail are deposited using the School Finance Deposit Slip form (FS-131) and are entered into Great Plains when taken to the bank for deposit.

There are very specific guidelines for making deposits, which can be found in the following directive and guiding documents:

- Regulation 5810 *School Activity Funds Management*
- Regulation 5910 *Monetary Receipts*
- FCPS *School Finance Handbook*
- *Great Plains Training Manual*

Testing the LSAF Cash Receipts process includes reviewing: (a) controls and safeguards over cash receipts; (b) timeliness of deposits; (c) completeness of the School Finance Deposit Slip (FS-131); (d) collections by staff and the timely transmittal of these receipts to the finance technician/administrative assistant; and (e) receipts for accuracy and compliance with policies, regulations, and procedures.

Scope and Objectives

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), with the exception of peer review. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings, observations and conclusions based on our audit objectives.

The objectives of the audit were to perform the following:

1. To determine if cash balances are fairly stated
2. To assess compliance with applicable regulations and policies
3. To determine if internal controls are adequate and functioning as intended
4. To determine if transactions are reasonable and do not appear to be fraudulent (completed as part of the continuous monitoring procedures)

The scope of this engagement focused on LSAF transactions and procedures that occurred during FY 2022, between July 1, 2021, and June 30, 2022.

As required by GAGAS, OAG assessed whether internal control was significant to the audit objectives. OAG's assessment included the use of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control framework. The framework includes five components: Control Environment; Risk Assessment; Control Activities; Information and Communication; and Monitoring; along with 17 related principles. OAG determined that all five components of internal control and the 17 related principles were significant to the audit objectives.

Methodology

To satisfy the audit objectives, the audit team performed the following:

- Reviewed applicable laws, rules, regulations, and FCPS policies and procedures governing school activity funds
- Reviewed LSAF controls
- Conducted continuous monitoring quarterly transaction testing, on a sampling basis
- Conducted continuous monitoring quarterly site visits, on a sampling basis

- Collected feedback from principals/program managers and finance officers (i.e. finance technicians / administrative assistants) at all 204 sites in the form of an internal control questionnaire
- Reviewed bank reconciliations as of June 30, 2022 for all 204 sites

Sample Selection

OAG conducts quarterly continuous monitoring transaction testing and site visits, on a sampling basis. The sampling methodology is as follows:

Continuous Monitoring Quarterly Transaction Testing

The audit team used IDEA, an auditing software, to randomly divide the 204 sites into each quarter. For each quarter, the team then generated a random sample for each of the following transaction types:

- Non-Appropriated Procurement Card Transactions
- Cash Disbursement Transactions
- Voided Cash Disbursement Transactions
- Cash Receipts
- Voided Cash Receipts

Continuous Monitoring Quarterly Site Visits

The audit team also randomly selected ten sites each quarter to participate in site visit procedures. Length of time since the last site visit was factored into the final decision for which sites would be selected for visits, as well as prior audit results and turnover in finance officer and principal/program manager positions. Site visit procedures included:

- Collecting information on control processes through internal control questionnaires
- Reviewing non-appropriated procurement card statements for completeness
- Reviewing bank reconciliations and bank statements for completeness and compliance
- Testing asset security of procurement cards, check stocks, safes, and drop boxes

This sample design was chosen so that all major transaction types were included in our testing.

OAG Organization

OAG is free from organizational impairments to independence in our reporting as defined by government auditing standards. OAG reports directly to the Fairfax County School Board through the Audit Committee. We report the results of our audits to the Audit Committee and the reports are made available to the public via the FCPS website.

Audit Findings, Recommendations, and Management's Responses

The finding(s) within this report has been attributed a risk rating in accordance with established risk criteria as defined in Table 1.

Table 1 – Risk Criteria

Type	Description
High	One or more of the following exists: <ul style="list-style-type: none">• Controls are not in place or are inadequate.• Compliance with legislation and regulations or contractual obligations is inadequate.• Important issues are identified that could negatively impact the achievement of FCPS program/operational objectives.
Moderate	One or more of the following exists: <ul style="list-style-type: none">• Controls are in place but are not sufficiently complied with.• Compliance with subject government regulations or FCPS policies and established procedures is inadequate, or FCPS policies and established procedures are inadequate.• Issues are identified that could negatively impact the efficiency and effectiveness of FCPS operations.
Low	One or more of the following exists: <ul style="list-style-type: none">• Controls are in place but the level of compliance varies.• Compliance with government regulations or FCPS policies and established procedures varies.• Issues identified are less significant but opportunities exist that could enhance FCPS operations.

As a result of this audit, at the FCPS division wide level, OAG was able to determine that cash balances are fairly stated (**Objective 1**) and internal controls are adequate and functioning as intended (**Objective 3**). OAG determined through continuous monitoring that transactions across the division appeared to be reasonable and did not appear to be fraudulent (**Objective 4**).

OAG did not identify any findings in this report but identify one observation related to compliance with applicable policies and regulations (**Objective 2**). This observation encompasses the exceptions that were noted at the site level in which OAG found that 135 sites had no noted exceptions; 68 sites had three or fewer noted exceptions; and one site had five noted exceptions. All exceptions and recommendations were communicated to the individual sites after the testing was completed and did not require a management response.

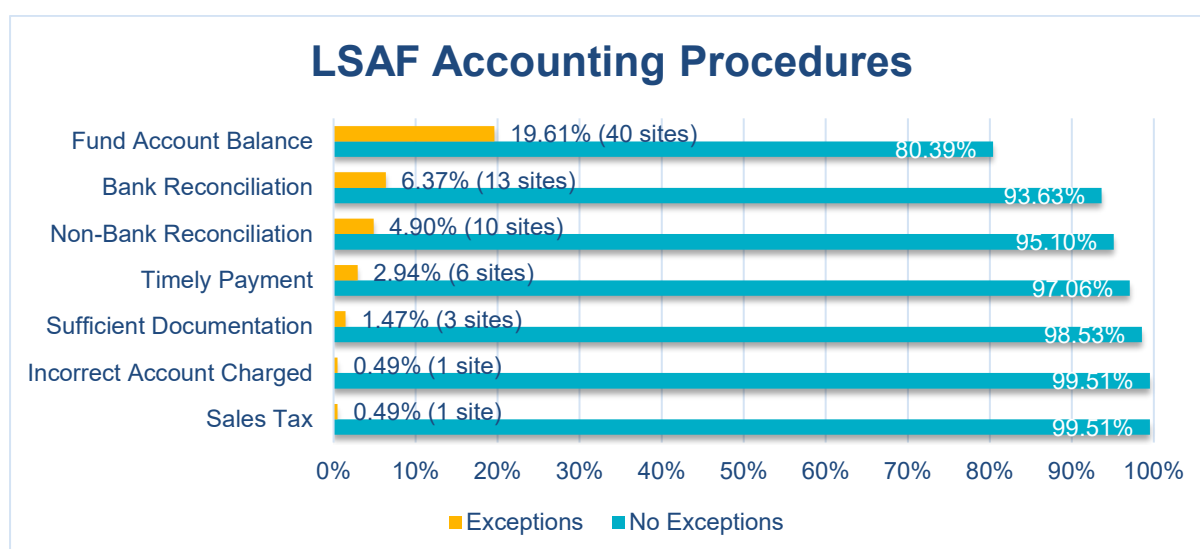
The exceptions noted did not materially impact the cash balance at June 30, 2022 or have a material effect on the financial statements for FCPS as a division.

Observation 1: Compliance with Regulations

During the LSAF testing for all 204 sites and quarterly continuous monitoring procedures, OAG examined the activities within the process areas of LSAF Accounting Procedures, LSAF Cash Disbursements, and LSAF Cash Receipts. OAG found that 135 sites had no noted exceptions; 68 sites had three or fewer noted exceptions; and one site had five noted exceptions. OAG concluded that these noted exceptions do not have a material effect on the financial statements for FCPS as a division.

The following graphs summarize the number of sites with reportable exceptions in the three process areas examined, while the corresponding tables provide descriptions of the types of noted exceptions. A site may have had more than one type of exception in a process area or in more than one area.

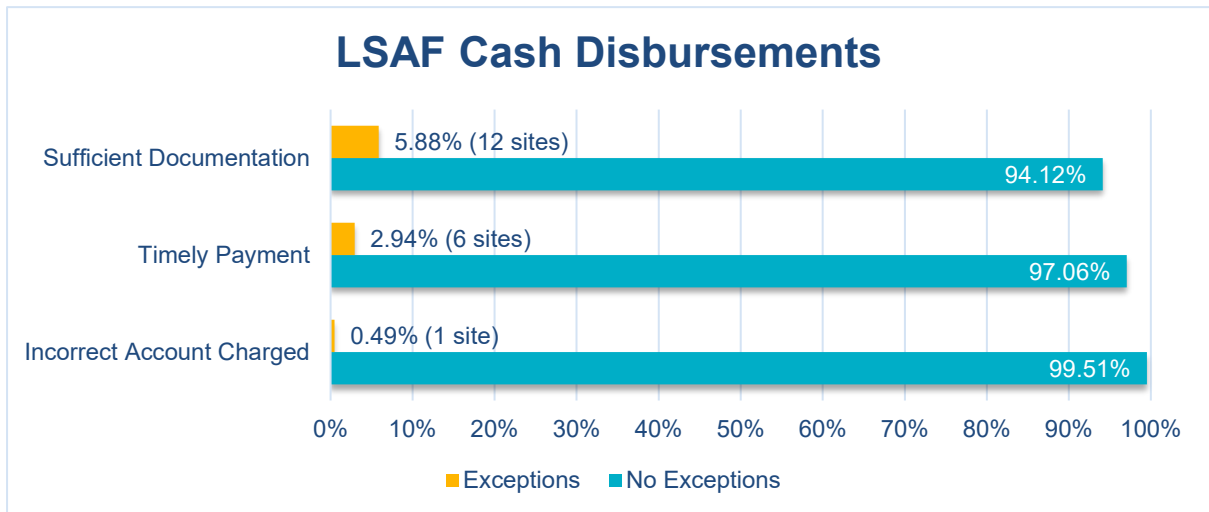
A. LSAF Accounting Procedures



Exception	Description
Fund Account Balance	<ul style="list-style-type: none">Individual activity fund accounts held deficit balances at year-end and the balances were not represented on the year-end reports (e.g., Athletics fund account, Dance Club fund account, Marching Band fund account, etc.).
Bank Reconciliation	<ul style="list-style-type: none">Interest adjustment was not posted correctly.Bank reconciliation was not signed and/or dated by the principal and/or administrative assistant/finance technician.Bank reconciliation was signed and dated by the principal and/or administrative assistant/finance technician after the due date set by Financial Services.The adjusted book balance did not agree to the amount on the summary trial balance.Individual site bank account held a deficit balance at year-end.
Non-bank Reconciliation	<ul style="list-style-type: none">Procurement card reconciliation was not signed and/or dated by the principal and/or administrative assistant/finance technician.
Timely Payment	<ul style="list-style-type: none">Payment for JP Morgan procurement card balance was not made in a timely manner.

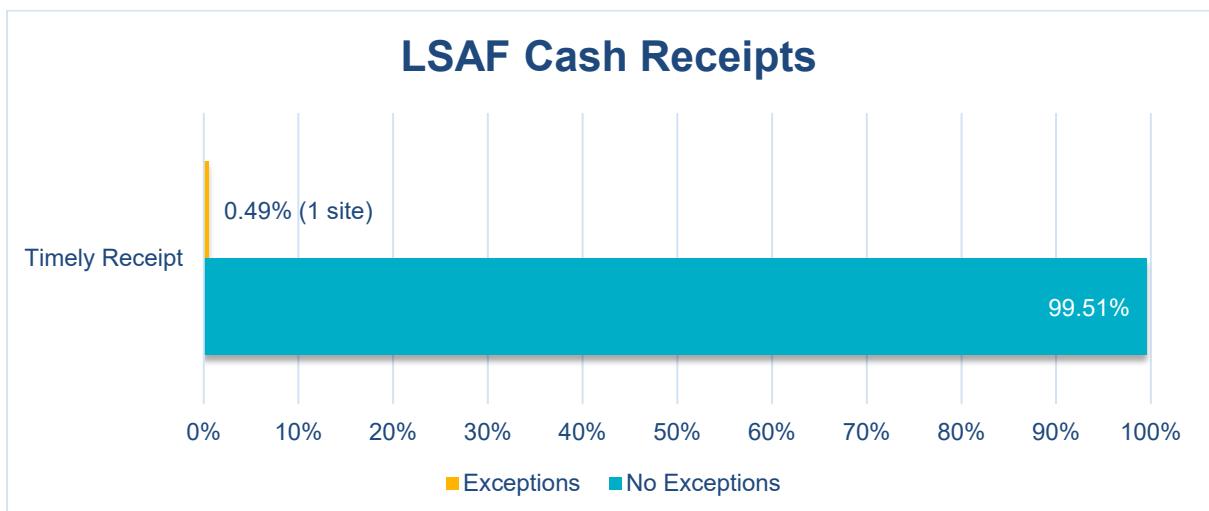
Exception	Description
Sufficient Documentation	<ul style="list-style-type: none"> Procurement card purchase was made without prior approval. Approval was given after the purchase was made.
Incorrect Account Charged	<ul style="list-style-type: none"> Procurement card purchase was not charged to the proper activity fund account.
Sales Tax	<ul style="list-style-type: none"> Procurement card purchase included sales tax.

B. LSAF Cash Disbursements



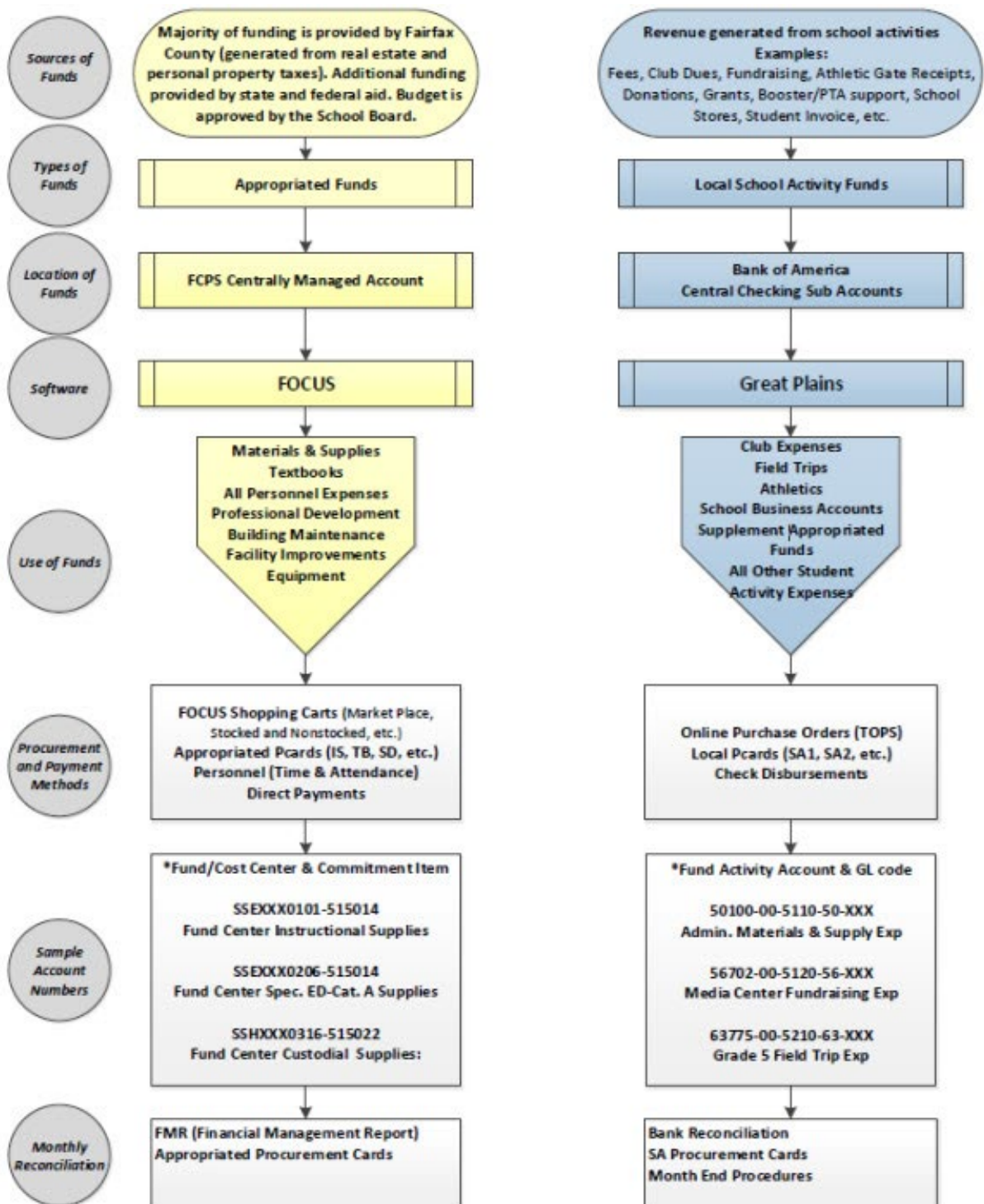
Exception	Description
Sufficient Documentation	<ul style="list-style-type: none"> Cash disbursement was made without prior approval. Approval was given after the purchase was made. Cash disbursement was made without proper supporting documentation (e.g., invoice, receipt, etc.).
Timely Payment	<ul style="list-style-type: none"> Purchase was not paid by the date indicated on the vendor invoice.
Incorrect Account Charged	<ul style="list-style-type: none"> Change fund disbursement was not charged to the proper activity fund account.

C. LSAF Cash Receipts



Exception	Description
Timely Receipt	<ul style="list-style-type: none"> • Cash collected on site was not received and deposited in a timely manner. • Procedures for documenting cash receipts were inconsistently applied.

Appendix A: Understanding School Funds



*XXX= School Location Code

(Revised 08/16/2018)

Appendix B: Statement of Cash Receipts and Disbursements for FY 2022

	Balance as of July 1, 2021	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2022
High Schools (HS)				
Annandale	\$ 348,442.69	\$ 535,491.11	\$ (547,988.04)	\$ 335,945.76
Centreville	\$ 451,909.22	\$ 966,588.30	\$ (885,801.11)	\$ 532,696.41
Chantilly	\$ 461,958.30	\$ 1,031,705.11	\$ (995,606.62)	\$ 498,056.79
Edison	\$ 241,109.48	\$ 516,065.40	\$ (479,368.50)	\$ 277,806.38
Fairfax	\$ 449,547.32	\$ 1,152,585.27	\$ (1,071,365.06)	\$ 530,767.53
Falls Church	\$ 239,597.13	\$ 534,124.69	\$ (471,539.17)	\$ 302,182.65
Hayfield Secondary	\$ 386,320.86	\$ 803,225.05	\$ (733,978.04)	\$ 455,567.87
Herndon	\$ 500,782.69	\$ 878,920.26	\$ (818,586.66)	\$ 561,116.29
Justice	\$ 444,244.81	\$ 496,840.95	\$ (596,274.51)	\$ 344,811.25
Lake Braddock Secondary	\$ 768,988.42	\$ 1,549,513.76	\$ (1,387,078.96)	\$ 931,423.22
Langley	\$ 992,249.41	\$ 1,379,877.55	\$ (1,450,310.20)	\$ 921,816.76
Lewis	\$ 216,696.16	\$ 338,889.95	\$ (388,593.79)	\$ 166,992.32
Madison	\$ 766,461.15	\$ 1,459,128.62	\$ (1,528,491.55)	\$ 697,098.22
Marshall	\$ 376,479.09	\$ 678,485.35	\$ (668,207.14)	\$ 386,757.30
McLean	\$ 558,309.05	\$ 1,151,029.61	\$ (1,237,370.64)	\$ 471,968.02
Mount Vernon	\$ 216,015.64	\$ 469,571.61	\$ (407,689.87)	\$ 277,897.38
Oakton	\$ 754,209.70	\$ 1,209,964.73	\$ (1,206,623.41)	\$ 757,551.02
Robinson Secondary	\$ 389,338.14	\$ 1,374,466.36	\$ (1,307,168.28)	\$ 456,636.22
South County	\$ 338,766.97	\$ 839,249.44	\$ (790,753.64)	\$ 387,262.77
South Lakes	\$ 606,474.32	\$ 1,153,464.30	\$ (1,140,616.69)	\$ 619,321.93
Thomas Jefferson	\$ 1,126,251.42	\$ 1,110,886.89	\$ (1,134,135.62)	\$ 1,103,002.69
West Potomac	\$ 279,717.88	\$ 653,341.98	\$ (679,007.45)	\$ 254,052.41
West Springfield	\$ 628,313.61	\$ 1,044,544.65	\$ (971,941.43)	\$ 700,916.83
Westfield	\$ 594,060.19	\$ 1,136,445.70	\$ (1,041,739.97)	\$ 688,765.92
Woodson	\$ 369,661.60	\$ 1,034,391.09	\$ (931,793.21)	\$ 472,259.48
HS Subtotal:	\$12,505,905.25	\$23,498,797.73	\$ (22,872,029.56)	\$ 13,132,673.42
Middle Schools (MS)				
Carson	\$ 143,621.65	\$ 239,036.33	\$ (228,188.33)	\$ 154,469.65
Cooper	\$ 182,670.39	\$ 268,651.44	\$ (274,130.69)	\$ 177,191.14
Franklin	\$ 188,475.23	\$ 82,786.73	\$ (112,160.07)	\$ 159,101.89
Frost	\$ 105,052.96	\$ 209,226.54	\$ (221,467.30)	\$ 92,812.20
Glasgow	\$ 96,731.01	\$ 94,477.00	\$ (97,393.39)	\$ 93,814.62
Herndon	\$ 51,202.63	\$ 59,268.70	\$ (58,248.38)	\$ 52,222.95
Holmes	\$ 25,849.77	\$ 66,705.22	\$ (61,800.42)	\$ 30,754.57
Hughes	\$ 31,201.80	\$ 134,022.63	\$ (136,622.22)	\$ 28,602.21
Irving	\$ 90,571.19	\$ 70,363.68	\$ (78,231.10)	\$ 82,703.77
Jackson	\$ 220,070.89	\$ 161,716.97	\$ (151,600.19)	\$ 230,187.67
Johnson	\$ 224,342.95	\$ 158,402.82	\$ (164,262.69)	\$ 218,483.08
Key	\$ 16,046.82	\$ 74,896.23	\$ (76,511.18)	\$ 14,431.87
Kilmer	\$ 276,840.12	\$ 254,437.13	\$ (249,769.43)	\$ 281,507.82
Liberty	\$ 153,217.06	\$ 132,366.09	\$ (148,424.82)	\$ 137,158.33
Longfellow	\$ 153,544.69	\$ 280,266.95	\$ (255,478.52)	\$ 178,333.12
Poe	\$ 15,037.53	\$ 83,163.82	\$ (79,797.86)	\$ 18,403.49

	Balance as of July 1, 2021	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2022
Rocky Run	\$ 196,880.84	\$ 151,161.92	\$ (170,797.66)	\$ 177,245.10
Sandburg	\$ 106,763.85	\$ 95,542.78	\$ (139,774.23)	\$ 62,532.40
South County	\$ 64,811.20	\$ 134,657.31	\$ (134,132.62)	\$ 65,335.89
Stone	\$ 99,306.70	\$ 131,570.44	\$ (143,555.90)	\$ 87,321.24
Thoreau	\$ 126,729.66	\$ 235,765.06	\$ (162,529.80)	\$ 199,964.92
Twain	\$ 82,317.71	\$ 157,826.86	\$ (153,775.89)	\$ 86,368.68
Whitman	\$ 3,960.95	\$ 53,002.66	\$ (60,187.10)	\$ (3,223.49) ¹
MS Subtotal:	\$ 2,655,247.60	\$ 3,329,315.31	\$ (3,358,839.79)	\$ 2,625,723.12

**Elementary Schools
(ES)**

Aldrin	\$ 12,833.82	\$ 12,022.59	\$ (13,545.90)	\$ 11,310.51
Annandale Terrace	\$ 21,564.28	\$ 4,624.12	\$ (4,569.51)	\$ 21,618.89
Armstrong	\$ 61,221.80	\$ 35,399.19	\$ (43,211.52)	\$ 53,409.47
Bailey's	\$ 27,711.48	\$ 25,297.59	\$ (35,317.87)	\$ 17,691.20
Bailey's Upper	\$ 7,147.27	\$ 2,037.97	\$ (2,090.77)	\$ 7,094.47
Beech Tree	\$ 10,682.58	\$ 9,046.79	\$ (7,022.16)	\$ 12,707.21
Belle View	\$ 94.31	\$ 21,783.01	\$ (19,566.79)	\$ 2,310.53
Belvedere	\$ 49,475.77	\$ 13,786.63	\$ (22,900.96)	\$ 40,361.44
Bonnie Brae	\$ 91,950.70	\$ 15,615.78	\$ (39,058.90)	\$ 68,507.58
Braddock	\$ 27,160.10	\$ 20,965.40	\$ (18,798.85)	\$ 29,326.65
Bren Mar Park	\$ 22,492.12	\$ 15,927.35	\$ (14,106.13)	\$ 24,313.34
Brookfield	\$ 31,544.93	\$ 56,313.14	\$ (41,121.33)	\$ 46,736.74
Bucknell	\$ 10,489.60	\$ 13,687.68	\$ (11,623.56)	\$ 12,553.72
Bull Run	\$ 27,253.02	\$ 30,967.51	\$ (32,394.62)	\$ 25,825.91
Bush Hill	\$ 19,829.59	\$ 38,847.14	\$ (37,547.00)	\$ 21,129.73
Camelot	\$ 25,724.12	\$ 37,524.61	\$ (39,461.51)	\$ 23,787.22
Cameron	\$ 12,637.14	\$ 15,972.10	\$ (17,914.56)	\$ 10,694.68
Canterbury Woods	\$ 22,778.68	\$ 72,082.71	\$ (70,231.99)	\$ 24,629.40
Cardinal Forest	\$ 69,900.85	\$ 5,470.39	\$ (5,002.73)	\$ 70,368.51
Centre Ridge	\$ 32,354.19	\$ 30,220.36	\$ (31,241.37)	\$ 31,333.18
Centreville	\$ 21,097.13	\$ 82,001.41	\$ (51,347.25)	\$ 51,751.29
Cherry Run	\$ 30,495.81	\$ 11,970.78	\$ (10,716.42)	\$ 31,750.17
Chesterbrook	\$ 34,467.08	\$ 119,796.41	\$ (123,065.03)	\$ 31,198.46
Churchill Road	\$ 84,276.05	\$ 71,496.94	\$ (38,385.44)	\$ 117,387.55
Clearview	\$ 29,604.99	\$ 39,837.24	\$ (22,017.90)	\$ 47,424.33
Clermont	\$ 45,942.45	\$ 16,658.56	\$ (28,557.99)	\$ 34,043.02
Columbia	\$ 48,495.04	\$ 35,018.75	\$ (47,054.44)	\$ 36,459.35
Colvin Run	\$ 32,178.82	\$ 76,042.05	\$ (78,791.97)	\$ 29,428.90
Crestwood	\$ 39,985.71	\$ 7,522.76	\$ (8,401.42)	\$ 39,107.05
Crossfield	\$ 13,459.45	\$ 5,651.01	\$ (3,513.02)	\$ 15,597.44
Cub Run	\$ 50,947.26	\$ 7,703.95	\$ (45,958.59)	\$ 12,692.62
Cunningham Park	\$ 19,164.70	\$ 30,622.57	\$ (24,209.80)	\$ 25,577.47
Daniels Run	\$ 59,482.21	\$ 59,381.87	\$ (79,254.61)	\$ 39,609.47

¹ As of June 30, 2022, the Whitman Middle School (MS) LSAF checking account had a negative cash balance of \$3,223.49. This negative balance was identified by Financial Services during the end of year close out process. Financial Services is providing support to Whitman MS.

	Balance as of July 1, 2021	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2022
Deer Park	\$ 52,404.39	\$ 45,252.66	\$ (46,886.14)	\$ 50,770.91
Dogwood	\$ 48,625.23	\$ 49,776.63	\$ (28,626.56)	\$ 69,775.30
Dranesville	\$ 83,082.99	\$ 26,439.90	\$ (35,445.17)	\$ 74,077.72
Eagle View	\$ 11,699.38	\$ 26,353.47	\$ (21,397.70)	\$ 16,655.15
Fairfax Villa	\$ 103,290.76	\$ 23,620.59	\$ (87,092.44)	\$ 39,818.91
Fairhill	\$ 28,369.30	\$ 43,696.35	\$ (37,938.78)	\$ 34,126.87
Fairview	\$ 71,713.62	\$ 38,199.75	\$ (29,967.53)	\$ 79,945.84
Flint Hill	\$ 41,105.28	\$ 39,005.53	\$ (49,342.49)	\$ 30,768.32
Floris	\$ 43,559.18	\$ 37,511.51	\$ (35,061.56)	\$ 46,009.13
Forest Edge	\$ 18,556.38	\$ 22,014.07	\$ (20,420.72)	\$ 20,149.73
Forestdale	\$ 6,413.89	\$ 25,788.83	\$ (24,948.31)	\$ 7,254.41
Forestville	\$ 105,296.61	\$ 29,845.34	\$ (35,151.91)	\$ 99,990.04
Fort Belvoir Primary	\$ 37,410.68	\$ 55,053.80	\$ (4,175.82)	\$ 88,288.66
Fort Belvoir Upper	\$ 24,175.02	\$ 9,545.82	\$ (20,859.91)	\$ 12,860.93
Fort Hunt	\$ 76,926.67	\$ 28,194.70	\$ (21,181.57)	\$ 83,939.80
Fox Mill	\$ 35,199.31	\$ 15,413.68	\$ (20,503.21)	\$ 30,109.78
Franconia	\$ 47,826.84	\$ 30,414.43	\$ (39,144.13)	\$ 39,097.14
Franklin Sherman	\$ 55,042.54	\$ 18,922.80	\$ (18,794.28)	\$ 55,171.06
Freedom Hill	\$ 44,036.45	\$ 47,443.13	\$ (50,680.40)	\$ 40,799.18
Garfield	\$ 18,403.45	\$ 12,100.98	\$ (9,078.71)	\$ 21,425.72
Glen Forest	\$ 46,422.21	\$ 20,747.00	\$ (19,202.86)	\$ 47,966.35
Graham Road	\$ 5,810.91	\$ 13,574.40	\$ (12,561.54)	\$ 6,823.77
Great Falls	\$ 28,449.45	\$ 33,085.35	\$ (21,209.03)	\$ 40,325.77
Greenbriar East	\$ 27,368.26	\$ 45,358.77	\$ (33,945.89)	\$ 38,781.14
Greenbriar West	\$ 29,556.67	\$ 30,574.93	\$ (45,210.17)	\$ 14,921.43
Groveton	\$ 12,415.96	\$ 18,898.17	\$ (9,631.23)	\$ 21,682.90
Gunston	\$ 17,484.14	\$ 29,076.90	\$ (31,786.29)	\$ 14,774.75
Halley	\$ 23,648.24	\$ 31,433.92	\$ (15,745.88)	\$ 39,336.28
Haycock	\$ 96,198.75	\$ 102,666.83	\$ (128,403.57)	\$ 70,462.01
Hayfield	\$ 88,446.12	\$ 10,803.39	\$ (14,591.50)	\$ 84,658.01
Herndon	\$ 12,016.82	\$ 32,361.46	\$ (20,098.34)	\$ 24,279.94
Hollin Meadows	\$ 156,675.20	\$ 11,305.95	\$ (27,221.54)	\$ 140,759.61
Hunt Valley	\$ 120,311.94	\$ 8,360.23	\$ (4,032.84)	\$ 124,639.33
Hunters Woods	\$ 20,386.95	\$ 12,450.12	\$ (16,500.51)	\$ 16,336.56
Hutchison	\$ 56,345.63	\$ 28,590.30	\$ (24,797.11)	\$ 60,138.82
Hybla Valley	\$ 51,776.17	\$ 20,216.36	\$ (14,760.83)	\$ 57,231.70
Island Creek	\$ 82,352.87	\$ 46,364.11	\$ (34,813.10)	\$ 93,903.88
Keene Mill	\$ 33,019.32	\$ 84,186.55	\$ (62,499.75)	\$ 54,706.12
Kent Gardens	\$ 50,012.54	\$ 83,539.67	\$ (89,368.70)	\$ 44,183.51
Kings Glen	\$ 37,428.29	\$ 40,317.25	\$ (34,754.14)	\$ 42,991.40
Kings Park	\$ 189,506.89	\$ 16,752.24	\$ (12,444.05)	\$ 193,815.08
L. L. Coates	\$ 64,581.47	\$ 22,245.93	\$ (19,553.61)	\$ 67,273.79
Lake Anne	\$ 49,548.33	\$ 29,510.51	\$ (26,083.49)	\$ 52,975.35
Lane	\$ 77,268.82	\$ 17,069.48	\$ (7,165.93)	\$ 87,172.37
Laurel Hill	\$ 48,840.39	\$ 14,836.72	\$ (11,088.50)	\$ 52,588.61
Laurel Ridge	\$ 29,687.34	\$ 56,570.18	\$ (42,349.33)	\$ 43,908.19
Lees Corner	\$ 104,771.76	\$ 22,006.76	\$ (11,965.29)	\$ 114,813.23

	Balance as of July 1, 2021	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2022
Lemon Road	\$ 38,017.51	\$ 45,400.61	\$ (36,301.42)	\$ 47,116.70
Little Run	\$ 28,999.72	\$ 14,520.66	\$ (16,057.49)	\$ 27,462.89
London Towne	\$ 74,229.77	\$ 23,018.64	\$ (13,300.10)	\$ 83,948.31
Lorton Station	\$ 46,183.87	\$ 16,196.84	\$ (24,407.74)	\$ 37,972.97
Louise Archer	\$ 62,346.93	\$ 4,443.87	\$ (15,406.63)	\$ 51,384.17
Lynbrook	\$ 22,160.19	\$ 20,459.22	\$ (22,934.70)	\$ 19,684.71
Mantua	\$ 269,589.83	\$ 62,942.91	\$ (81,596.91)	\$ 250,935.83
Marshall Road	\$ 114,296.90	\$ 17,703.87	\$ (34,066.68)	\$ 97,934.09
Mason Crest	\$ 30,207.44	\$ 19,317.88	\$ (17,061.64)	\$ 32,463.68
McNair	\$ 10,557.32	\$ 16,173.59	\$ (15,019.94)	\$ 11,710.97
McNair Upper	\$ 73,939.96	\$ 54,095.93	\$ (46,176.33)	\$ 81,859.56
Mosaic	\$ 55,188.01	\$ 29,125.15	\$ (51,881.52)	\$ 32,431.64
Mount Eagle	\$ 23,338.92	\$ 17,407.16	\$ (9,075.43)	\$ 31,670.65
Mount Vernon Woods	\$ 2,728.94	\$ 21,593.91	\$ (24,187.53)	\$ 135.32
Navy	\$ 61,202.85	\$ 36,414.09	\$ (59,884.06)	\$ 37,732.88
Newington Forest	\$ 16,389.50	\$ 21,614.42	\$ (24,657.85)	\$ 13,346.07
North Springfield	\$ 67,226.55	\$ 10,973.33	\$ (13,439.06)	\$ 64,760.82
Oak Hill	\$ 89,301.93	\$ 30,286.93	\$ (22,045.82)	\$ 97,543.04
Oak View	\$ 71,705.38	\$ 22,146.49	\$ (24,247.71)	\$ 69,604.16
Oakton	\$ 114,661.76	\$ 21,355.52	\$ (20,997.74)	\$ 115,019.54
Olde Creek	\$ 34,584.93	\$ 39,562.18	\$ (38,990.45)	\$ 35,156.66
Orange Hunt	\$ 68,909.12	\$ 47,969.14	\$ (48,400.46)	\$ 68,477.80
Parklawn	\$ 14,510.24	\$ 17,548.07	\$ (14,442.68)	\$ 17,615.63
Pine Spring	\$ 13,941.00	\$ 9,921.75	\$ (7,046.39)	\$ 16,816.36
Poplar Tree	\$ 29,136.80	\$ 12,869.09	\$ (9,890.87)	\$ 32,115.02
Powell	\$ 26,870.46	\$ 61,394.42	\$ (53,106.59)	\$ 35,158.29
Providence	\$ 42,565.64	\$ 106,797.75	\$ (79,318.33)	\$ 70,045.06
Ravensworth	\$ 47,283.29	\$ 17,325.52	\$ (18,925.15)	\$ 45,683.66
Riverside	\$ 4,589.99	\$ 4,421.67	\$ (4,893.54)	\$ 4,118.12
Rolling Valley	\$ 8,993.19	\$ 25,393.40	\$ (23,868.50)	\$ 10,518.09
Rose Hill	\$ 41,516.50	\$ 18,434.93	\$ (31,653.09)	\$ 28,298.34
Sangster	\$ 65,660.66	\$ 74,534.88	\$ (75,630.80)	\$ 64,564.74
Saratoga	\$ 26,202.43	\$ 10,824.70	\$ (14,942.24)	\$ 22,084.89
Shreveewood	\$ 26,123.90	\$ 53,763.95	\$ (53,785.40)	\$ 26,102.45
Silverbrook	\$ 67,335.27	\$ 53,914.11	\$ (67,725.18)	\$ 53,524.20
Sleepy Hollow	\$ 21,814.67	\$ 18,603.03	\$ (20,146.91)	\$ 20,270.79
Spring Hill	\$ 62,862.02	\$ 44,760.40	\$ (52,035.15)	\$ 55,587.27
Springfield Estates	\$ 25,518.16	\$ 21,813.79	\$ (19,063.14)	\$ 28,268.81
Stenwood	\$ 73,386.40	\$ 62,831.88	\$ (50,941.52)	\$ 85,276.76
Stratford Landing	\$ 100,364.93	\$ 32,087.40	\$ (46,423.85)	\$ 86,028.48
Sunrise Valley	\$ 78,655.00	\$ 48,734.31	\$ (42,176.15)	\$ 85,213.16
Terra-Centre	\$ 41,715.69	\$ 29,563.49	\$ (39,705.77)	\$ 31,573.41
Terraset	\$ 75,917.79	\$ 35,884.59	\$ (35,372.74)	\$ 76,429.64
Timber Lane	\$ 13,857.82	\$ 31,268.12	\$ (23,605.31)	\$ 21,520.63
Union Mill	\$ 108,473.25	\$ 49,041.57	\$ (63,458.82)	\$ 94,056.00
Vienna	\$ 48,373.03	\$ 26,447.62	\$ (22,124.09)	\$ 52,696.56
Virginia Run	\$ 67,358.61	\$ 28,717.17	\$ (23,602.50)	\$ 72,473.28

	Balance as of July 1, 2021	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2022
Wakefield Forest	\$ 126,886.65	\$ 25,879.56	\$ (7,313.06)	\$ 145,453.15
Waples Mill	\$ 31,068.46	\$ 15,295.51	\$ (19,831.30)	\$ 26,532.67
Washington Mill	\$ 11,288.93	\$ 12,985.22	\$ (10,923.32)	\$ 13,350.83
Waynewood	\$ 22,902.91	\$ 36,653.88	\$ (41,555.74)	\$ 18,001.05
West Springfield	\$ 99,336.46	\$ 35,313.47	\$ (42,758.59)	\$ 91,891.34
Westbriar	\$ 82,089.46	\$ 35,738.38	\$ (40,644.48)	\$ 77,183.36
Westgate	\$ 111,872.70	\$ 60,382.38	\$ (49,080.69)	\$ 123,174.39
Westlawn	\$ 11,594.30	\$ 28,803.23	\$ (22,720.38)	\$ 17,677.15
Weyanoke	\$ 60,920.19	\$ 13,233.51	\$ (12,396.49)	\$ 61,757.21
White Oaks	\$ 55,415.12	\$ 12,939.01	\$ (14,302.89)	\$ 54,051.24
Willow Springs	\$ 46,393.56	\$ 57,274.36	\$ (60,021.80)	\$ 43,646.12
Wolftrap	\$ 45,319.41	\$ 66,437.53	\$ (57,863.58)	\$ 53,893.36
Woodburn	\$ 31,316.56	\$ 21,012.65	\$ (32,041.04)	\$ 20,288.17
Woodlawn	\$ 7,040.68	\$ 18,663.83	\$ (12,974.09)	\$ 12,730.42
Woodley Hills	\$ 21,684.90	\$ 19,635.66	\$ (19,378.84)	\$ 21,941.72
ES Subtotal:	\$ 6,881,836.82	\$ 4,498,661.94	\$ (4,494,312.48)	\$ 6,886,186.28
Other Schools				
Bryant Alternative HS	\$ 21,620.09	\$ 31,211.22	\$ (28,513.58)	\$ 24,317.73
Burke ALC Center	\$ 3,226.85	\$ 3,553.74	\$ (3,638.42)	\$ 3,142.17
Cedar Lane School	\$ 9,965.55	\$ 5,629.04	\$ (5,534.63)	\$ 10,059.96
Chantilly Academy	\$ 236,423.26	\$ 244,602.26	\$ (261,664.68)	\$ 219,360.84
Davis Career Center	\$ 81,273.23	\$ 84,018.96	\$ (87,408.20)	\$ 77,883.99
Edison Academy	\$ 101,091.38	\$ 46,099.10	\$ (58,690.20)	\$ 88,500.28
Key Center	\$ 33,856.94	\$ 6,913.55	\$ (3,668.36)	\$ 37,102.13
Kilmer Center	\$ 8,671.79	\$ 9,249.66	\$ (7,023.43)	\$ 10,898.02
Mountain View Alternative HS	\$ 18,301.94	\$ 17,656.07	\$ (27,014.06)	\$ 8,943.95
Pulley Center	\$ 18,934.30	\$ 14,077.73	\$ (21,711.47)	\$ 11,300.56
Quander Road School	\$ 7,556.83	\$ 5,889.39	\$ (6,369.91)	\$ 7,076.31
Other Schools Subtotal:	\$ 540,922.16	\$ 468,900.72	\$ (511,236.94)	\$ 498,585.94
Departments				
CTE-Career and Technical Education	\$ 40,764.70	\$ 22,798.06	\$ (23,898.20)	\$ 39,664.56
Fairfax Adult HS-Woodson	\$ 25,942.89	\$ 8,782.99	\$ (17,653.79)	\$ 17,072.09
Special Services Department	\$ 0.01	\$ 1,500.01	\$ (1,500.02)	\$ -
Departments Subtotal:	\$ 66,707.60	\$ 33,081.06	\$ (43,052.01)	\$ 56,736.65
Grand Total:	\$22,650,619.43	\$31,828,756.76	\$ (31,279,470.78)	\$ 23,199,905.41