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# FCPS Audit Report: 23-1004 – Local School Activity Funds for Year Ending June 30, 2023

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November 2023

Prepared by  
Office of Auditor General

8115 Gatehouse Road, Suite 5500  
Falls Church, VA 22042

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## Executive Summary

Office of Auditor General (OAG) conducted a performance audit of Fiscal Year (FY) 2023 Local School Activity Funds (LSAF) in accordance with the FY 2023 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 2023, between July 1, 2022, and June 30, 2023. The objectives of this audit were to perform the following:

1. To determine if cash balances<sup>1</sup> 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**). 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 have any findings in this report but identify one observation related to compliance with applicable regulations (**Objective 2**), and one observation related to cash receipts internal control environment (**Objective 3**). A summary of the observations is provided below:

**Observation 1 – Compliance with Regulations:** Out of the total 203 sites, OAG noted exceptions of noncompliance with FCPS regulations in 96 sites. There were no exceptions noted at the remaining 107 sites. The exceptions noted are summarized by the three LSAF process areas including Accounting Procedures, Cash Disbursements and Cash Receipts (discussed from page 7 to page 9).

The individual exceptions occurred at the site level and did not impact the site's end of year cash balance. Therefore, on a reasonable basis, there is no material effect on the *FY 2023 Statement of Cash Receipts and Disbursements* for FCPS as a division.

**Observation 2 – Cash Receipts Internal Control Environment:** OAG identified risks with the collection of cash receipts due to the manual nature of the process. OAG recommends management consider (a) updating the cash receipts processes to address related risks and (b) further promoting the use of MySchoolBucks (MSB)<sup>2</sup> for automation of recording and payment collection.

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

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<sup>1</sup> Cash includes all cash and cash equivalents: currency, coins, and checks.

<sup>2</sup> MSB is the approved e-commerce payment application.

# 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 203 sites across FCPS with LSAF during FY 2023.<sup>3</sup>

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 2023 by site level is shown below. The *FY 2023 Statement of Cash Receipts and Disbursements* for all sites is located in **Appendix B**.

	Balance as of July 1, 2022	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2023
<b>High School Subtotal:</b>	\$ 13,132,673.42	\$ 29,916,102.89	\$ (29,967,106.92)	\$ 13,081,669.39
<b>Middle School Subtotal:</b>	\$ 2,625,723.12	\$ 4,621,010.12	\$ (4,650,083.90)	\$ 2,596,649.34
<b>Elementary School Subtotal:</b>	\$ 6,886,186.28	\$ 6,421,328.98	\$ (6,410,962.38)	\$ 6,896,552.88
<b>Other Schools Subtotal:</b>	\$ 498,585.94	\$ 620,953.81	\$ (661,809.52)	\$ 457,730.23
<b>Departments Subtotal:</b>	\$ 56,736.65	\$ 25,904.63	\$ (63,401.24)	\$ 19,240.04
<b>Grand Total:</b>	<b>\$ 23,199,905.41</b>	<b>\$ 41,605,300.43</b>	<b>\$ (41,753,363.96)</b>	<b>\$ 23,051,841.88</b>

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 refers 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.

<sup>3</sup> The 203 sites consist of 25 high schools; 23 middle schools; 142 elementary schools; 11 “other” sites comprised of academies, centers, and alternate schools; and two departments.

When using LSAF procurement cards for purchases, staff is required to submit a purchase order through the Teacher Online Purchasing System (TOPS) for principal/program manager 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 administrative assistant (AA)/finance technician (FT) 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 refers to the payment of money in the form of a check to settle obligations. 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) disbursements for proper supporting documentation.

#### LSAF Cash Receipts

LSAF Cash Receipts refers to the collection of money in the form of cash, check, and electronic transfer from internal and external sources.

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 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 cash receipts to the finance technician/administrative assistant; and (e) cash 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). 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 2023, between July 1, 2022, and June 30, 2023.

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 203 sites in the form of an Internal Control Questionnaire
- Reviewed bank reconciliations as of June 30, 2023, for all 203 sites
- Reviewed year-end reports for all 203 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 utilized sampling procedures within Microsoft Excel to randomly divide all 203 sites into four sampling groups for each quarter. For each quarter, the team then generated a random sample for each of the following transaction types:

- Appropriated Procurement Card Transactions
- 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. The 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 appropriated and 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. Although continuous monitoring procedures includes the testing of appropriated accounting procedures, only the LSAF results are included in this report. Continuous monitoring procedures for both appropriated and LSAF processes are reported to the Audit Committee on a quarterly basis as a separate report.

### 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

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

As a result of this audit, OAG was able to determine that cash balances are fairly stated (**Objective 1**). 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 have any findings for this audit. OAG did identify one observation related to compliance with applicable policies and regulations (**Objective 2**), and one observation related to cash receipts internal control environment (**Objective 3**).

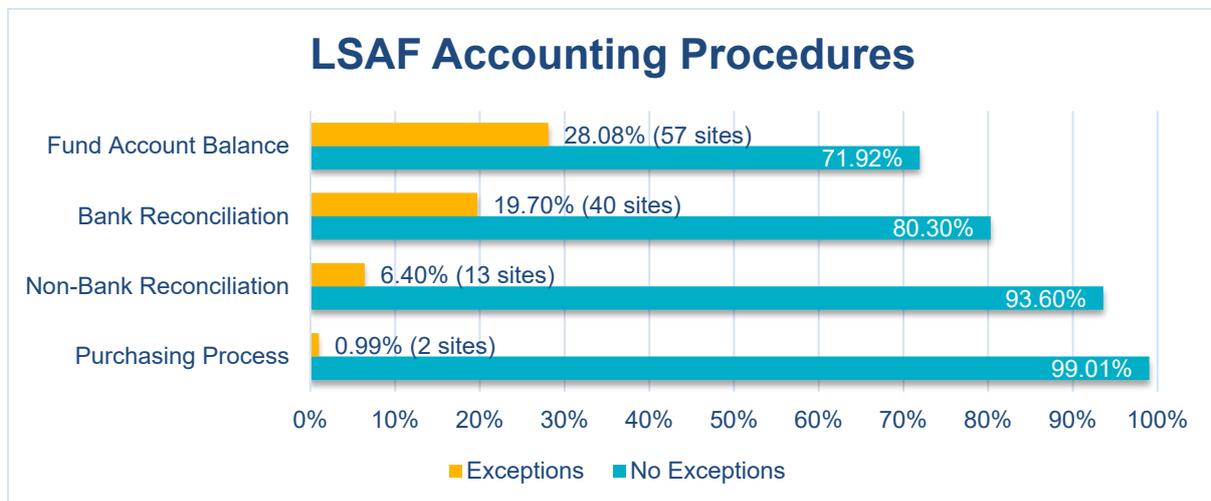
These observations did not have material effect on the *FY 2023 Statement of Cash Receipts and Disbursements* for FCPS as a division.

## Observation 1: Compliance with Regulations

During the LSAF testing for all 203 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 107 sites had no noted exceptions; 95 sites had three or fewer noted exceptions; and one site had four noted exceptions. OAG concluded that these exceptions, on a reasonable basis, did not have material effect on the FY 2023 Statement of Cash Receipts and Disbursements for FCPS as a division.

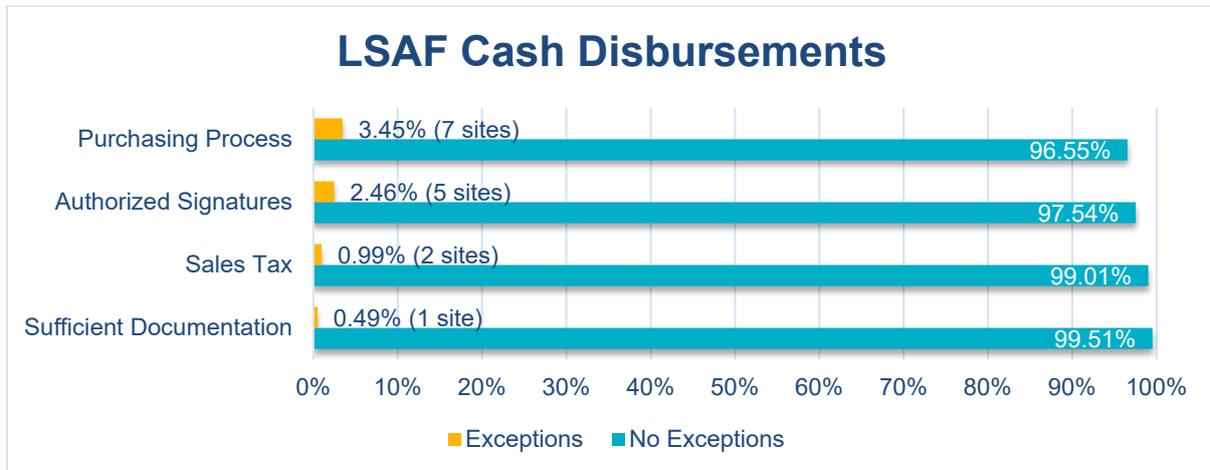
The following graphs summarize the number of sites with reportable exceptions in the three process areas examined, while the corresponding tables provide descriptions of the types of noted exceptions. A site may have had more than one type of exception in a process area or in more than one area.

### A. LSAF Accounting Procedures



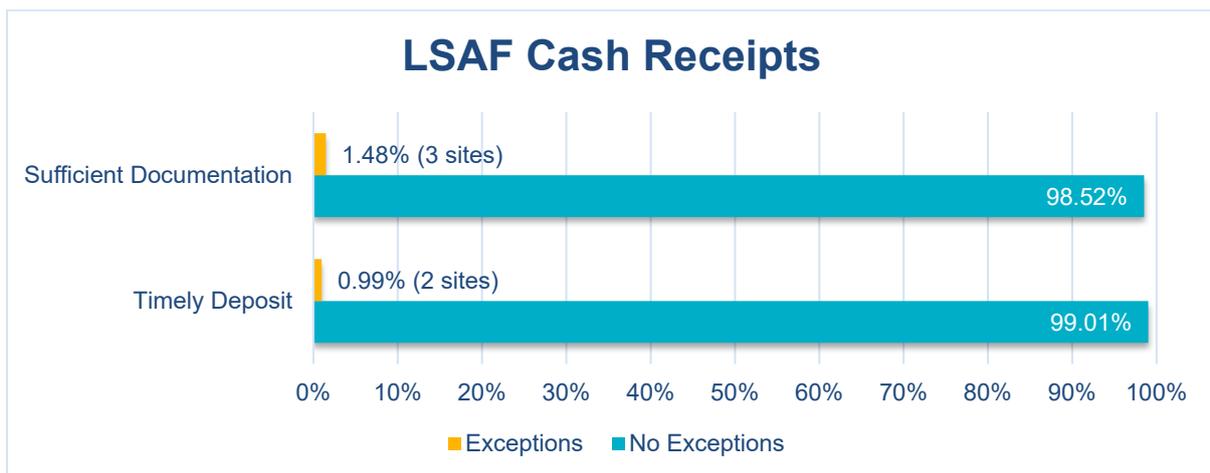
Exception	Description
Fund Account Balance	<ul style="list-style-type: none"> <li>Individual activity fund accounts held deficit balances at year-end and the balances were not represented on the year-end reports (e.g., Athletics fund account, Dance Club fund account, Marching Band fund account, etc.).</li> </ul>
Bank Reconciliation	<ul style="list-style-type: none"> <li>Bank reconciliation and/or bank statement was not signed and/or dated by the principal and/or administrative assistant/finance technician.</li> <li>Bank reconciliation was signed and dated by the principal and/or administrative assistant/finance technician after the due date set by Financial Services.</li> <li>The adjusted book balance did not agree to the amount on the summary trial balance.</li> <li>Deposits were outstanding at the end of the month for longer than five business days.</li> </ul>
Non-bank Reconciliation	<ul style="list-style-type: none"> <li>Procurement card statements were not reconciled in a timely manner.</li> <li>Procurement card statements were not signed and/or dated.</li> </ul>
Purchasing Process	<ul style="list-style-type: none"> <li>Purchases were not pre-approved.</li> <li>Procurement cards were used for gift card purchases.</li> </ul>

B. LSAF Cash Disbursements



Exception	Description
Purchasing Process	<ul style="list-style-type: none"> <li>Disbursements were not pre-approved.</li> </ul>
Authorized Signatures	<ul style="list-style-type: none"> <li>Cash disbursements were co-signed by the individual that the check was made payable to.</li> <li>Cash disbursements were issued without dual signatures.</li> </ul>
Sales Tax	<ul style="list-style-type: none"> <li>Reimbursement checks to Fairfax County Public Schools employees included sales tax.</li> </ul>
Sufficient Documentation	<ul style="list-style-type: none"> <li>Purchase orders, invoices, receipts, and/or other documentation to support a disbursement or procurement card transaction were not maintained or were inadequate.</li> </ul>

C. LSAF Cash Receipts



Exception	Description
Sufficient Documentation	<ul style="list-style-type: none"> <li>School Finance Deposit Slips for cash receipts were not accurately and/or adequately completed.</li> </ul>
Timely Deposit	<ul style="list-style-type: none"> <li>Receipts were not deposited in a timely manner.</li> </ul>

The exceptions occurred at the individual site level and did not impact the site's end of year LSAF balance. All exceptions noted and recommendations have been communicated to the individual sites after the testing was completed and did not require a management response.

## **Observation 2: Cash Receipts Internal Control Environment**

There are control design risks in the cash receipts processes, specifically in the collection of payments from parents, staff, students, or other organizations for various school activities. Payments including cash and checks can be collected directly at the individual sites or through the approved e-commerce application, MySchoolBucks (MSB). Teachers or activity sponsors are responsible for collecting cash and/or checks for payments that are made directly at the individual sites. When the payments are manually collected, the teachers or activity sponsors must also complete the School Finance Deposit Slip form (FS-131) to manually record the amount of cash and checks collected, the date in which the funds were received, the activity account the funds will be dispersed into, and the purpose of the collection. The teachers or activity sponsors are required to submit the cash and/or checks, the FS-131 and supporting documentation such as, class lists or individual activity receipts to the AA/FT daily. Once the AA/FT receives the collections, the AA/FT will perform a count of the funds received, indicate that the funds were received, provide the teacher or activity sponsor with a copy of the receipt manually, prepare the deposit in Great Plains (the LSAF accounting software), and take the funds to the bank for deposit.

Because of the manual nature of the cash collection process (when MSB is not used), the following risks are identified:

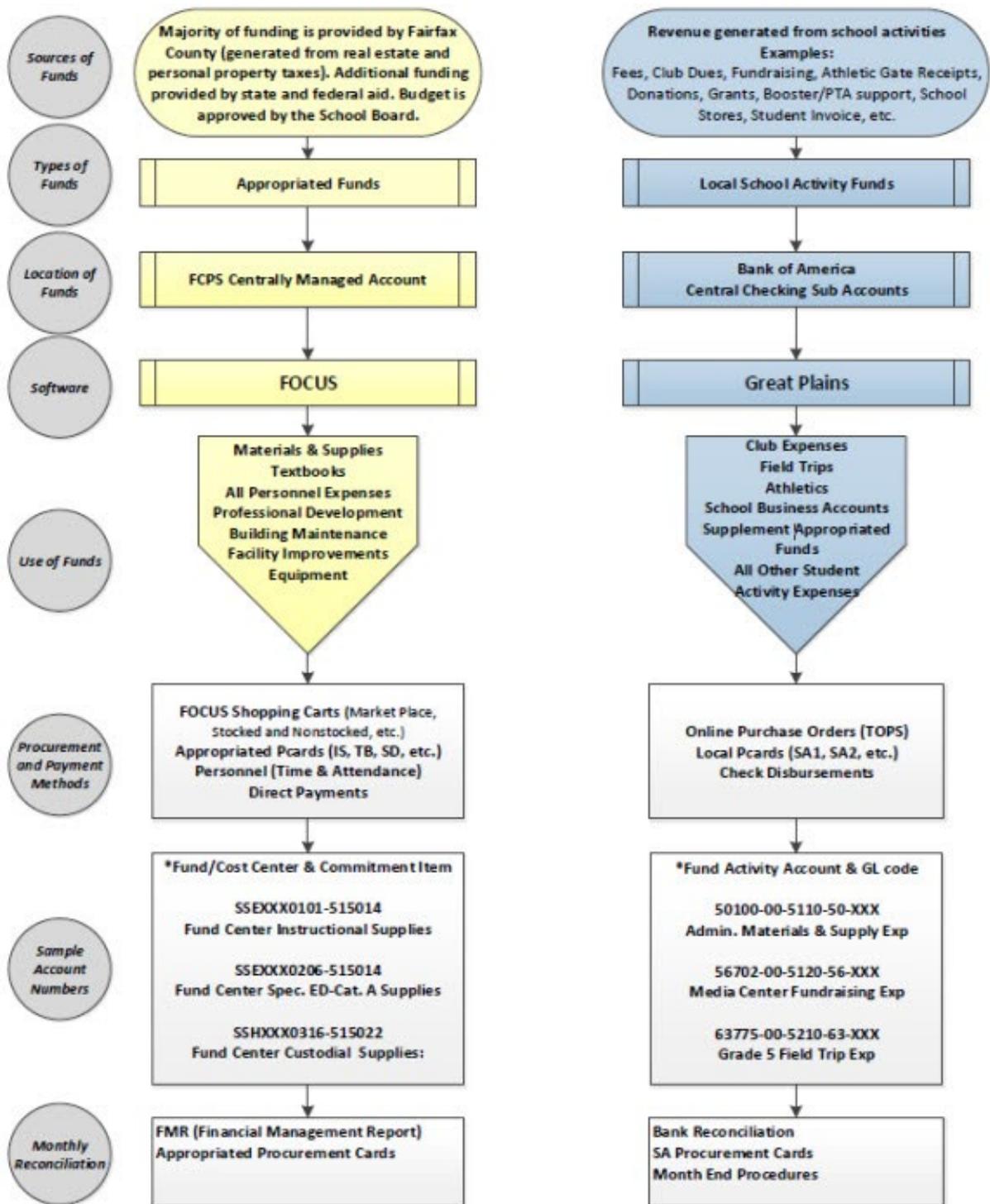
- The process for teachers and activity sponsors to complete the FS-131 forms is manual and the FS-131 forms are not pre-numbered or maintained in numerical sequences. Receipts are only given a number identifier once they have been recorded in Great Plains after the AA/FT physically receives the funds. This increases the risk of cash receipts being lost, stolen, or going unrecorded.
- The process does not allow for sufficient and independent verification of collections to occur. While teachers and activity sponsors are required to provide documentation to support the collections to the AA/FT, the documentation is not independently verified or reconciled for accuracy.
- Additionally, the type of activities that teachers and activity sponsors may be collecting payments for are not consistent across all sites and there is no mechanism, log, or schedule maintained for the AA/FT to determine whether or not collections should be expected from the teachers and activity sponsors. Therefore, the AA/FT must rely on the teachers and activity sponsors to submit funds in a timely manner. This increases the risk that any lost, stolen, or unrecorded collections may go undetected.

OAG utilizes the Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government*, also known as the Green Book, when assessing internal controls during performance audits. Per the Green Book, management should design control activities to achieve objectives and respond to risk. Two common control activities categories found in the Green Book are segregation of duties and controls over information processing. Segregation of duties reduces the risk of error, misuse, or fraud. Control over information processing includes accounting for transactions in numerical sequences. In addition, automated control activities tend to be more reliable than manual control activities, because they are less susceptible to human error and are typically more efficient.

While this observation did not have material effect on the *FY 2023 Statement of Cash Receipts and Disbursements* for FCPS as a division, the risks related to cash collections are

not entirely addressed by the current control activities. OAG recommends that management considers (a) updating the cash receipts processes to address related risks and (b) further promoting the use of MSB for automation of recording and payment collection.

## Appendix A: Understanding School Funds



\*XXX= School Location Code

(Revised 08/16/2018)

## Appendix B: Statement of Cash Receipts and Disbursements for FY 2023

	Balance as of July 1, 2022	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2023
<b>High Schools (HS)</b>				
Annandale	\$ 335,945.76	\$ 641,717.94	\$ (668,938.82)	\$ 308,724.88
Centreville	\$ 532,696.41	\$ 1,180,040.16	\$ (1,223,571.01)	\$ 489,165.56
Chantilly	\$ 498,056.79	\$ 1,373,285.33	\$ (1,381,053.34)	\$ 490,288.78
Edison	\$ 277,806.38	\$ 606,232.97	\$ (588,327.77)	\$ 295,711.58
Fairfax	\$ 530,767.53	\$ 1,518,861.61	\$ (1,490,930.85)	\$ 558,698.29
Falls Church	\$ 302,182.65	\$ 595,346.22	\$ (672,061.92)	\$ 225,466.95
Hayfield Secondary	\$ 455,567.87	\$ 962,297.72	\$ (1,004,334.28)	\$ 413,531.31
Herndon	\$ 561,116.29	\$ 1,047,469.62	\$ (1,072,447.24)	\$ 536,138.67
Justice	\$ 344,811.25	\$ 619,637.59	\$ (609,065.47)	\$ 355,383.37
Lake Braddock Secondary	\$ 931,423.22	\$ 1,915,565.24	\$ (1,884,990.45)	\$ 961,998.01
Langley	\$ 921,816.76	\$ 2,134,384.68	\$ (2,144,483.45)	\$ 911,717.99
Lewis	\$ 166,992.32	\$ 397,558.73	\$ (426,495.95)	\$ 138,055.10
Madison	\$ 697,098.22	\$ 1,683,742.99	\$ (1,735,048.62)	\$ 645,792.59
Marshall	\$ 386,757.30	\$ 1,071,991.80	\$ (1,093,098.53)	\$ 365,650.57
McLean	\$ 471,968.02	\$ 1,475,652.15	\$ (1,398,533.22)	\$ 549,086.95
Mount Vernon	\$ 277,897.38	\$ 369,278.35	\$ (475,352.63)	\$ 171,823.10
Oakton	\$ 757,551.02	\$ 1,603,790.26	\$ (1,693,098.49)	\$ 668,242.79
Robinson Secondary	\$ 456,636.22	\$ 1,723,586.78	\$ (1,700,820.10)	\$ 479,402.90
South County	\$ 387,262.77	\$ 1,082,012.88	\$ (1,117,366.98)	\$ 351,908.67
South Lakes	\$ 619,321.93	\$ 1,449,232.04	\$ (1,333,497.55)	\$ 735,056.42
Thomas Jefferson	\$ 1,103,002.69	\$ 1,707,201.32	\$ (1,698,339.97)	\$ 1,111,864.04
West Potomac	\$ 254,052.41	\$ 807,178.83	\$ (741,746.90)	\$ 319,484.34
West Springfield	\$ 700,916.83	\$ 1,112,058.45	\$ (1,108,104.37)	\$ 704,870.91
Westfield	\$ 688,765.92	\$ 1,405,802.53	\$ (1,343,165.84)	\$ 751,402.61
Woodson	\$ 472,259.48	\$ 1,432,176.70	\$ (1,362,233.17)	\$ 542,203.01
<b>HS Subtotal:</b>	<b>\$ 13,132,673.42</b>	<b>\$ 29,916,102.89</b>	<b>\$ (29,967,106.92)</b>	<b>\$ 13,081,669.39</b>
<b>Middle Schools (MS)</b>				
Carson	\$ 154,469.65	\$ 265,461.31	\$ (253,990.90)	\$ 165,940.06
Cooper	\$ 177,191.14	\$ 538,096.92	\$ (541,932.62)	\$ 173,355.44
Franklin	\$ 159,101.89	\$ 119,100.52	\$ (130,480.04)	\$ 147,722.37
Frost	\$ 92,812.20	\$ 193,832.97	\$ (227,673.67)	\$ 58,971.50
Glasgow	\$ 93,814.62	\$ 98,202.85	\$ (68,433.39)	\$ 123,584.08
Herndon	\$ 52,222.95	\$ 75,043.74	\$ (70,271.45)	\$ 56,995.24
Holmes	\$ 30,754.57	\$ 71,590.83	\$ (73,569.57)	\$ 28,775.83
Hughes	\$ 28,602.21	\$ 143,269.34	\$ (113,299.20)	\$ 58,572.35
Irving	\$ 82,703.77	\$ 194,242.43	\$ (175,581.02)	\$ 101,365.18
Jackson	\$ 230,187.67	\$ 210,147.80	\$ (158,310.71)	\$ 282,024.76
Johnson	\$ 218,483.08	\$ 348,624.01	\$ (368,646.69)	\$ 198,460.40
Key	\$ 14,431.87	\$ 39,480.85	\$ (42,888.40)	\$ 11,024.32
Kilmer	\$ 281,507.82	\$ 398,775.47	\$ (465,187.15)	\$ 215,096.14
Liberty	\$ 137,158.33	\$ 123,222.05	\$ (112,182.01)	\$ 148,198.37
Longfellow	\$ 178,333.12	\$ 356,063.67	\$ (335,438.78)	\$ 198,958.01
Poe	\$ 18,403.49	\$ 86,751.74	\$ (84,268.53)	\$ 20,886.70

	Balance as of July 1, 2022	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2023
Rocky Run	\$ 177,245.10	\$ 225,120.67	\$ (242,389.22)	\$ 159,976.55
Sandburg	\$ 62,532.40	\$ 174,674.12	\$ (180,200.47)	\$ 57,006.05
South County	\$ 65,335.89	\$ 130,454.51	\$ (145,809.16)	\$ 49,981.24
Stone	\$ 87,321.24	\$ 191,659.93	\$ (212,521.41)	\$ 66,459.76
Thoreau	\$ 199,964.92	\$ 350,898.57	\$ (375,568.40)	\$ 175,295.09
Twain	\$ 86,368.68	\$ 208,361.91	\$ (210,502.70)	\$ 84,227.89
Whitman	\$ (3,223.49)	\$ 77,933.91	\$ (60,938.41)	\$ 13,772.01
<b>MS Subtotal:</b>	<b>\$ 2,625,723.12</b>	<b>\$ 4,621,010.12</b>	<b>\$ (4,650,083.90)</b>	<b>\$ 2,596,649.34</b>

#### Elementary Schools (ES)

Aldrin	\$ 11,310.51	\$ 37,199.38	\$ (29,458.36)	\$ 19,051.53
Annandale Terrace	\$ 21,618.89	\$ 6,146.06	\$ (8,972.81)	\$ 18,792.14
Armstrong	\$ 53,409.47	\$ 53,295.50	\$ (76,836.63)	\$ 29,868.34
Baileys	\$ 17,691.20	\$ 29,881.25	\$ (37,804.05)	\$ 9,768.40
Baileys Upper	\$ 7,094.47	\$ 4,255.51	\$ (3,433.50)	\$ 7,916.48
Beech Tree	\$ 12,707.21	\$ 10,752.49	\$ (10,144.15)	\$ 13,315.55
Belle View	\$ 2,310.53	\$ 22,961.23	\$ (23,376.96)	\$ 1,894.80
Belvedere	\$ 40,361.44	\$ 18,778.58	\$ (29,538.64)	\$ 29,601.38
Bonnie Brae	\$ 68,507.58	\$ 58,970.13	\$ (75,102.48)	\$ 52,375.23
Braddock	\$ 29,326.65	\$ 21,782.52	\$ (18,431.84)	\$ 32,677.33
Bren Mar Park	\$ 24,313.34	\$ 27,022.36	\$ (23,589.18)	\$ 27,746.52
Brookfield	\$ 46,736.74	\$ 43,390.22	\$ (48,299.63)	\$ 41,827.33
Bucknell	\$ 12,553.72	\$ 16,354.15	\$ (18,698.67)	\$ 10,209.20
Bull Run	\$ 25,825.91	\$ 90,091.78	\$ (82,787.40)	\$ 33,130.29
Bush Hill	\$ 21,129.73	\$ 56,135.71	\$ (57,241.14)	\$ 20,024.30
Camelot	\$ 23,787.22	\$ 76,050.08	\$ (69,018.15)	\$ 30,819.15
Cameron	\$ 10,694.68	\$ 23,585.96	\$ (8,988.79)	\$ 25,291.85
Canterbury Woods	\$ 24,629.40	\$ 89,424.18	\$ (71,585.02)	\$ 42,468.56
Cardinal Forest	\$ 70,368.51	\$ 21,704.41	\$ (19,332.26)	\$ 72,740.66
Centre Ridge	\$ 31,333.18	\$ 40,501.76	\$ (40,783.81)	\$ 31,051.13
Centreville	\$ 51,751.29	\$ 99,208.81	\$ (130,049.33)	\$ 20,910.77
Cherry Run	\$ 31,750.17	\$ 39,510.99	\$ (30,000.26)	\$ 41,260.90
Chesterbrook	\$ 31,198.46	\$ 131,229.08	\$ (98,811.35)	\$ 63,616.19
Churchill Road	\$ 117,387.55	\$ 85,067.39	\$ (67,537.02)	\$ 134,917.92
Clearview	\$ 47,424.33	\$ 31,600.34	\$ (38,731.97)	\$ 40,292.70
Clermont	\$ 34,043.02	\$ 49,750.43	\$ (63,695.90)	\$ 20,097.55
Columbia	\$ 36,459.35	\$ 47,672.09	\$ (40,732.25)	\$ 43,399.19
Colvin Run	\$ 29,428.90	\$ 121,200.85	\$ (112,358.75)	\$ 38,271.00
Crestwood	\$ 39,107.05	\$ 7,500.71	\$ (8,674.68)	\$ 37,933.08
Crossfield	\$ 15,597.44	\$ 10,727.63	\$ (9,075.98)	\$ 17,249.09
Cub Run	\$ 12,692.62	\$ 18,047.49	\$ (22,663.31)	\$ 8,076.80
Cunningham Park	\$ 25,577.47	\$ 35,799.95	\$ (31,628.27)	\$ 29,749.15
Daniels Run	\$ 39,609.47	\$ 190,719.06	\$ (193,488.48)	\$ 36,840.05
Deer Park	\$ 50,770.91	\$ 54,143.73	\$ (54,913.04)	\$ 50,001.60
Dogwood	\$ 69,775.30	\$ 20,132.84	\$ (31,094.38)	\$ 58,813.76
Dranesville	\$ 74,077.72	\$ 35,692.81	\$ (44,988.70)	\$ 64,781.83

	Balance as of July 1, 2022	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2023
Eagle View	\$ 16,655.15	\$ 33,679.89	\$ (40,282.09)	\$ 10,052.95
Fairfax Villa	\$ 39,818.91	\$ 34,236.92	\$ (35,605.24)	\$ 38,450.59
Fairhill	\$ 34,126.87	\$ 55,166.22	\$ (41,875.45)	\$ 47,417.64
Fairview	\$ 79,945.84	\$ 72,147.41	\$ (60,764.93)	\$ 91,328.32
Flint Hill	\$ 30,768.32	\$ 49,454.51	\$ (40,962.50)	\$ 39,260.33
Floris	\$ 46,009.13	\$ 35,525.11	\$ (45,169.25)	\$ 36,364.99
Forest Edge	\$ 20,149.73	\$ 25,217.49	\$ (25,566.87)	\$ 19,800.35
Forestdale	\$ 7,254.41	\$ 16,840.32	\$ (19,464.83)	\$ 4,629.90
Forestville	\$ 99,990.04	\$ 49,753.16	\$ (57,073.74)	\$ 92,669.46
Fort Belvoir Primary	\$ 88,288.66	\$ 6,893.84	\$ (4,170.18)	\$ 91,012.32
Fort Belvoir Upper	\$ 12,860.93	\$ 32,426.55	\$ (24,557.70)	\$ 20,729.78
Fort Hunt	\$ 83,939.80	\$ 29,973.17	\$ (27,308.58)	\$ 86,604.39
Fox Mill	\$ 30,109.78	\$ 37,050.78	\$ (42,566.08)	\$ 24,594.48
Franconia	\$ 39,097.14	\$ 52,304.47	\$ (50,591.72)	\$ 40,809.89
Franklin Sherman	\$ 55,171.06	\$ 22,083.15	\$ (16,778.95)	\$ 60,475.26
Freedom Hill	\$ 40,799.18	\$ 44,606.95	\$ (47,074.52)	\$ 38,331.61
Garfield	\$ 21,425.72	\$ 12,846.92	\$ (16,716.11)	\$ 17,556.53
Glen Forest	\$ 47,966.35	\$ 22,791.67	\$ (17,809.48)	\$ 52,948.54
Graham Road	\$ 6,823.77	\$ 20,653.47	\$ (19,928.49)	\$ 7,548.75
Great Falls	\$ 40,325.77	\$ 40,686.96	\$ (31,106.99)	\$ 49,905.74
Greenbriar East	\$ 38,781.14	\$ 66,957.06	\$ (64,218.21)	\$ 41,519.99
Greenbriar West	\$ 14,921.43	\$ 68,695.71	\$ (59,802.39)	\$ 23,814.75
Groveton	\$ 21,682.90	\$ 16,131.19	\$ (18,387.56)	\$ 19,426.53
Gunston	\$ 14,774.75	\$ 40,672.29	\$ (44,250.25)	\$ 11,196.79
Halley	\$ 39,336.28	\$ 42,798.79	\$ (33,456.02)	\$ 48,679.05
Haycock	\$ 70,462.01	\$ 150,182.42	\$ (148,992.69)	\$ 71,651.74
Hayfield	\$ 84,658.01	\$ 27,961.00	\$ (32,692.50)	\$ 79,926.51
Herndon	\$ 24,279.94	\$ 45,736.88	\$ (36,071.29)	\$ 33,945.53
Hollin Meadows	\$ 140,759.61	\$ 16,729.85	\$ (14,984.20)	\$ 142,505.26
Hunt Valley	\$ 124,639.33	\$ 19,609.00	\$ (25,887.31)	\$ 118,361.02
Hunters Woods	\$ 16,336.56	\$ 36,040.44	\$ (38,613.16)	\$ 13,763.84
Hutchison	\$ 60,138.82	\$ 27,002.43	\$ (41,929.88)	\$ 45,211.37
Hybla Valley	\$ 57,231.70	\$ 24,135.05	\$ (20,123.56)	\$ 61,243.19
Island Creek	\$ 93,903.88	\$ 66,920.22	\$ (48,391.46)	\$ 112,432.64
Keene Mill	\$ 54,706.12	\$ 57,740.50	\$ (48,616.56)	\$ 63,830.06
Kent Gardens	\$ 44,183.51	\$ 165,701.49	\$ (143,092.11)	\$ 66,792.89
Kings Glen	\$ 42,991.40	\$ 46,141.19	\$ (51,899.51)	\$ 37,233.08
Kings Park	\$ 193,815.08	\$ 20,143.96	\$ (13,811.59)	\$ 200,147.45
L. L. Coates	\$ 67,273.79	\$ 37,961.09	\$ (22,794.33)	\$ 82,440.55
Lake Anne	\$ 52,975.35	\$ 30,434.24	\$ (60,272.33)	\$ 23,137.26
Lane	\$ 87,172.37	\$ 28,200.52	\$ (20,670.74)	\$ 94,702.15
Laurel Hill	\$ 52,588.61	\$ 15,939.57	\$ (17,805.55)	\$ 50,722.63
Laurel Ridge	\$ 43,908.19	\$ 85,872.77	\$ (80,212.97)	\$ 49,567.99
Lees Corner	\$ 114,813.23	\$ 34,443.48	\$ (52,160.71)	\$ 97,096.00
Lemon Road	\$ 47,116.70	\$ 53,694.45	\$ (42,903.15)	\$ 57,908.00
Little Run	\$ 27,462.89	\$ 17,735.47	\$ (12,723.16)	\$ 32,475.20
London Towne	\$ 83,948.31	\$ 35,497.96	\$ (25,144.72)	\$ 94,301.55

	Balance as of July 1, 2022	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2023
Lorton Station	\$ 37,972.97	\$ 38,868.12	\$ (37,236.11)	\$ 39,604.98
Louise Archer	\$ 51,384.17	\$ 25,453.34	\$ (30,329.25)	\$ 46,508.26
Lynbrook	\$ 19,684.71	\$ 28,176.20	\$ (27,896.24)	\$ 19,964.67
Mantua	\$ 250,935.83	\$ 91,053.20	\$ (247,972.03)	\$ 94,017.00
Marshall Road	\$ 97,934.09	\$ 45,250.20	\$ (64,504.63)	\$ 78,679.66
Mason Crest	\$ 32,463.68	\$ 22,042.33	\$ (26,678.03)	\$ 27,827.98
McNair	\$ 11,710.97	\$ 25,349.28	\$ (20,488.26)	\$ 16,571.99
McNair Upper	\$ 81,859.56	\$ 70,684.25	\$ (58,978.74)	\$ 93,565.07
Mosaic	\$ 32,431.64	\$ 39,538.19	\$ (50,454.35)	\$ 21,515.48
Mount Eagle	\$ 31,670.65	\$ 21,892.83	\$ (10,161.86)	\$ 43,401.62
Mount Vernon Woods	\$ 135.32	\$ 15,225.24	\$ (10,469.07)	\$ 4,891.49
Navy	\$ 37,732.88	\$ 72,366.25	\$ (71,475.59)	\$ 38,623.54
Newington Forest	\$ 13,346.07	\$ 52,927.54	\$ (51,837.40)	\$ 14,436.21
North Springfield	\$ 64,760.82	\$ 28,539.51	\$ (28,125.21)	\$ 65,175.12
Oak Hill	\$ 97,543.04	\$ 59,743.46	\$ (56,520.19)	\$ 100,766.31
Oak View	\$ 69,604.16	\$ 64,581.34	\$ (61,010.64)	\$ 73,174.86
Oakton	\$ 115,019.54	\$ 31,998.12	\$ (28,255.71)	\$ 118,761.95
Olde Creek	\$ 35,156.66	\$ 37,025.85	\$ (27,852.27)	\$ 44,330.24
Orange Hunt	\$ 68,477.80	\$ 49,469.92	\$ (38,771.78)	\$ 79,175.94
Parklawn	\$ 17,615.63	\$ 27,634.52	\$ (24,278.10)	\$ 20,972.05
Pine Spring	\$ 16,816.36	\$ 18,077.52	\$ (23,096.58)	\$ 11,797.30
Poplar Tree	\$ 32,115.02	\$ 47,685.37	\$ (45,771.15)	\$ 34,029.24
Powell	\$ 35,158.29	\$ 67,613.07	\$ (52,997.35)	\$ 49,774.01
Providence	\$ 70,045.06	\$ 116,477.19	\$ (115,458.65)	\$ 71,063.60
Ravensworth	\$ 45,683.66	\$ 21,539.32	\$ (18,956.23)	\$ 48,266.75
Riverside	\$ 4,118.12	\$ 19,223.19	\$ (19,204.23)	\$ 4,137.08
Rolling Valley	\$ 10,518.09	\$ 45,200.29	\$ (48,901.53)	\$ 6,816.85
Rose Hill	\$ 28,298.34	\$ 32,775.60	\$ (28,653.28)	\$ 32,420.66
Sangster	\$ 64,564.74	\$ 90,568.06	\$ (91,455.71)	\$ 63,677.09
Saratoga	\$ 22,084.89	\$ 37,184.35	\$ (39,149.51)	\$ 20,119.73
Shrevewood	\$ 26,102.45	\$ 75,177.83	\$ (59,877.55)	\$ 41,402.73
Silverbrook	\$ 53,524.20	\$ 58,025.81	\$ (51,364.41)	\$ 60,185.60
Sleepy Hollow	\$ 20,270.79	\$ 25,646.91	\$ (19,211.42)	\$ 26,706.28
Spring Hill	\$ 55,587.27	\$ 71,196.33	\$ (79,589.86)	\$ 47,193.74
Springfield Estates	\$ 28,268.81	\$ 41,953.02	\$ (35,595.78)	\$ 34,626.05
Stenwood	\$ 85,276.76	\$ 50,863.68	\$ (54,839.48)	\$ 81,300.96
Stratford Landing	\$ 86,028.48	\$ 34,469.36	\$ (47,800.47)	\$ 72,697.37
Sunrise Valley	\$ 85,213.16	\$ 57,436.40	\$ (55,365.37)	\$ 87,284.19
Terra Centre	\$ 31,573.41	\$ 57,381.13	\$ (52,082.27)	\$ 36,872.27
Terraset	\$ 76,429.64	\$ 36,847.10	\$ (38,603.52)	\$ 74,673.22
Timber Lane	\$ 21,520.63	\$ 41,045.28	\$ (39,120.32)	\$ 23,445.59
Union Mill	\$ 94,056.00	\$ 57,579.51	\$ (77,720.21)	\$ 73,915.30
Vienna	\$ 52,696.56	\$ 28,268.98	\$ (28,055.82)	\$ 52,909.72
Virginia Run	\$ 72,473.28	\$ 44,069.60	\$ (43,754.52)	\$ 72,788.36
Wakefield Forest	\$ 145,453.15	\$ 51,017.50	\$ (61,025.11)	\$ 135,445.54
Waples Mill	\$ 26,532.67	\$ 40,465.73	\$ (57,988.04)	\$ 9,010.36
Washington Mill	\$ 13,350.83	\$ 23,647.47	\$ (23,997.67)	\$ 13,000.63

	Balance as of July 1, 2022	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2023
Waynewood	\$ 18,001.05	\$ 49,186.44	\$ (42,017.34)	\$ 25,170.15
West Springfield	\$ 91,891.34	\$ 51,613.15	\$ (47,914.15)	\$ 95,590.34
Westbriar	\$ 77,183.36	\$ 42,908.79	\$ (36,444.89)	\$ 83,647.26
Westgate	\$ 123,174.39	\$ 90,675.21	\$ (66,473.84)	\$ 147,375.76
Westlawn	\$ 17,677.15	\$ 43,844.50	\$ (30,128.01)	\$ 31,393.64
Weyanoke	\$ 61,757.21	\$ 22,925.44	\$ (18,625.27)	\$ 66,057.38
White Oaks	\$ 54,051.24	\$ 49,952.21	\$ (45,948.66)	\$ 58,054.79
Willow Springs	\$ 43,646.12	\$ 70,318.16	\$ (71,994.43)	\$ 41,969.85
Wolftrap	\$ 53,893.36	\$ 64,539.60	\$ (61,386.77)	\$ 57,046.19
Woodburn	\$ 20,288.17	\$ 28,417.41	\$ (37,408.98)	\$ 11,296.60
Woodlawn	\$ 12,730.42	\$ 18,529.26	\$ (15,820.44)	\$ 15,439.24
Woodley Hills	\$ 21,941.72	\$ 49,458.08	\$ (36,719.35)	\$ 34,680.45
<b>ES Subtotal:</b>	<b>\$ 6,886,186.28</b>	<b>\$ 6,421,328.98</b>	<b>\$ (6,410,962.38)</b>	<b>\$ 6,896,552.88</b>
<b>Other Schools</b>				
Bryant Alternative HS	\$ 24,317.73	\$ 44,338.69	\$ (38,159.79)	\$ 30,496.63
Burke ALC Center	\$ 3,142.17	\$ 530.37	\$ (449.76)	\$ 3,222.78
Cedar Lane Center	\$ 10,059.96	\$ 6,706.53	\$ (5,008.19)	\$ 11,758.30
Chantilly Academy	\$ 219,360.84	\$ 387,575.35	\$ (431,885.14)	\$ 175,051.05
Davis Career Center	\$ 77,883.99	\$ 85,781.34	\$ (75,382.39)	\$ 88,282.94
Edison Academy	\$ 88,500.28	\$ 42,179.08	\$ (52,751.94)	\$ 77,927.42
Key Center	\$ 37,102.13	\$ 8,930.90	\$ (10,332.13)	\$ 35,700.90
Kilmer Center	\$ 10,898.02	\$ 3,323.49	\$ (2,376.20)	\$ 11,845.31
Mountain View Alternative	\$ 8,943.95	\$ 19,418.68	\$ (17,045.13)	\$ 11,317.50
Pulley Center	\$ 11,300.56	\$ 14,878.22	\$ (19,886.84)	\$ 6,291.94
Quander Road Center	\$ 7,076.31	\$ 7,291.16	\$ (8,532.01)	\$ 5,835.46
<b>Other Schools Subtotal:</b>	<b>\$ 498,585.94</b>	<b>\$ 620,953.81</b>	<b>\$ (661,809.52)</b>	<b>\$ 457,730.23</b>
<b>Departments</b>				
Career Technical Education	\$ 39,664.56	\$ 25,238.92	\$ (45,663.44)	\$ 19,240.04
Fairfax Adult High School	\$ 17,072.09	\$ 665.71	\$ (17,737.80)	\$ -
<b>Departments Subtotal:</b>	<b>\$ 56,736.65</b>	<b>\$ 25,904.63</b>	<b>\$ (63,401.24)</b>	<b>\$ 19,240.04</b>
<b>Grand Total:</b>	<b>\$23,199,905.41</b>	<b>\$ 41,605,300.43</b>	<b>\$ (41,753,363.96)</b>	<b>\$ 23,051,841.88</b>