



FCPS Audit Report: 25-1005 – Local School Activity Funds for Year Ending June 30, 2025

November 2025

Prepared by
Office of Auditor General

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Report Highlights

<p>Background: Non-appropriated funds, also referred to as local school activity funds (LSAF), are all funds derived from extracurricular school activities. These are considered public funds but are different from appropriated funds in how they are sourced, managed, used, and reconciled. There were 202 sites with LSAF in Fiscal Year (FY) 2025.</p> <p>According to Virginia Administrative Code, 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. This audit was performed to satisfy this requirement.</p>	<p>Audit Objectives:</p> <ul style="list-style-type: none"> To determine if cash balances¹ are fairly stated. To assess compliance with applicable regulations and policies. To determine if internal controls are adequate and functioning as intended. To determine if transactions are reasonable and do not appear to be fraudulent. <p>Audit Scope:</p> <ul style="list-style-type: none"> LSAF transactions and processes during FY 2025. 								
<p>FY 2025 Consolidated LSAF Financial Indicators:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">• Beginning Balance, July 1:</td> <td style="text-align: right;">\$22,855,108.81</td> </tr> <tr> <td>• Total Receipts/Revenues:</td> <td style="text-align: right;">\$45,034,137.31</td> </tr> <tr> <td>• Total Disbursements/Expenditures:</td> <td style="text-align: right;">(\$44,420,011.99)</td> </tr> <tr> <td>• Ending Balance, June 30:</td> <td style="text-align: right;">\$23,469,234.13</td> </tr> </table>		• Beginning Balance, July 1:	\$22,855,108.81	• Total Receipts/Revenues:	\$45,034,137.31	• Total Disbursements/Expenditures:	(\$44,420,011.99)	• Ending Balance, June 30:	\$23,469,234.13
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• Ending Balance, June 30:	\$23,469,234.13								

Results:

OAG determined that cash balances for the division are fairly stated, and transactions reviewed during continuous monitoring appeared to be reasonable and not fraudulent. OAG did not note any findings, but identified three observations:

#	Observations	Recommendations
1	OAG noted instances of noncompliance with regulations at 73 sites relating to LSAF accounting procedures, cash disbursements, and cash receipts. These site-level exceptions did not materially affect the division’s cash statement.	OAG made recommendations for remediation or improvement to individual sites to ensure they follow proper accounting, purchasing, and receipting requirements.
2	OAG identified risks related to the collection of cash receipts at schools and school-hosted events, which exist due to the manual nature of the current controls. While this observation does not materially affect the cash statement, current controls are insufficient to fully address the identified risks.	OAG recommends management including but not limited to: (a) update cash receipt processes; (b) further promote the use of MySchoolBucks for automation of recording and payment collection; (c) monitor cash sales activity to identify schools not in compliance.
3	OAG identified risks in the Great Plains accounting system (Great Plains) because users can backdate cash receipt entries. Current controls do not fully address the identified risks; however, this observation does not affect the cash statement.	OAG recommends management: (a) implement system-based controls within Great Plains to restrict or flag backdated deposit entries. If a system configuration is not feasible; (b) develop and communicate a requirement that prohibits backdating transaction dates; and (c) require documented justification and supervisory approval.

For more information and context, please refer to the report in its entirety.

¹ Cash includes all cash and cash equivalents: currency, coins, and checks.

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Executive Summary

Office of Auditor General (OAG) conducted a performance audit of Fiscal Year (FY) 2025 Local School Activity Funds (LSAF) in accordance with the FY 2025 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 2025, between July 1, 2024, and June 30, 2025. The objectives of this audit were to perform the following:

1. To determine if cash balances² 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

Objectives 2, 3, and 4 were 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**), one observation related to cash receipts internal control environment (**Objective 3**) and one observation related to the deposit date control weaknesses in the Great Plains accounting system (**Objective 3**). A summary of the observations is provided below:

Observation 1 – Compliance with Regulations: Out of the total 202 sites, OAG noted exceptions of noncompliance with FCPS regulations in 73 sites. There were no exceptions noted at the remaining 129 sites. The exceptions noted are summarized by the three LSAF process areas including Accounting Procedures, Cash Disbursements and Cash Receipts.

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 2025 Statement of Cash Receipts and Disbursements* for FCPS as a division.

Observation 2 – Cash Receipts Internal Control Environment: OAG identified risks related to the collection of cash receipts at schools and during school-hosted events. These risks exist due to the manual nature of the current control activities. OAG recommends management consider (a) updating the cash receipts processes to address related risks and (b) further promoting the use of MySchoolBucks (MSB)³ for automation of recording and payment collection. (c) monitor sales activity in etix to identify schools with low or non-existent recorded cash sales that are not in compliance with established requirements; (d) require schools to strengthen gate receipt processes through segregation of duties, proper recording of sales, and reconciliation of sales to the necessary reports; and (e) possible

² Cash includes all cash and cash equivalents: currency, coins, and checks.

³ MSB is the approved e-commerce payment application.

transition to an electronic receipt system or use of pre-numbered receipt books to ensure completeness and traceability.

Observation 3 – Deposit Date Control Weakness in Great Plains⁴: During the review of cash receipt processes within the Great Plains accounting system (Great Plains), finance assistants/finance technicians can enter deposits using a backdated transaction date. Currently, there is no system control in place to prevent or flag deposits entered with a backdated transaction date. OAG recommends that management: (a) implement system-based controls within Great Plains to restrict or flag backdated deposit entries prior to the current date; if a system configuration is not feasible; (b) develop and communicate a requirement that prohibits backdating of deposits except in rare, approved circumstances; and (c) require documented justification and supervisory approval for all backdated entries.

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

⁴ Great Plains is the approved accounting system for managing local school activity funds at FCPS.

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. There were 202 sites across FCPS with LSAF during FY 2025.⁵

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 2025 by site level is shown below. The FY 2025 *Statement of Cash Receipts and Disbursements* for all sites is located in **Appendix B**.

Site Levels	Balance as of July 1, 2024	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2025
High School Subtotal:	\$ 13,014,661.82	\$ 31,914,072.86	\$ (31,426,385.30)	\$ 13,502,349.38
Middle School Subtotal:	\$ 2,622,939.84	\$ 5,533,810.95	\$ (5,424,200.20)	\$ 2,732,550.59
Elementary School Subtotal:	\$ 6,722,587.83	\$ 6,802,347.40	\$ (6,858,195.80)	\$ 6,666,739.43
Other School Subtotal:	\$ 475,555.92	\$ 765,113.80	\$ (698,075.45)	\$ 542,594.27
Department Subtotal:	\$ 19,363.40	\$ 18,792.30	\$ (13,155.24)	\$ 25,000.46
Grand Total:	\$ 22,855,108.81	\$ 45,034,137.31	\$ (44,420,011.99)	\$ 23,469,234.13

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 accounting system for managing local school activity funds at FCPS. 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.

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

⁵ The 202 sites consist of 25 high schools; 23 middle schools; 142 elementary schools; 11 “other” sites comprised of academies, centers, and alternate schools; and one department.

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 assistant (FA)⁶/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 FA/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.

⁶ After a FY23 Cyclical Review by Classification & Compensation (C&C), Administrative Assistant II were given the new title of Administrative/School Finance Assistant.

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 5812 *Ticket Management*
- Regulation 5910 *Monetary Receipts*
- *FCPS School Finance Handbook*
- *Great Plains Training Manual*
- *Ticket Management Guidelines*

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/finance 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

Objectives 2, 3, and 4 were completed as part of the continuous monitoring procedures.

The scope of this engagement focused on LSAF transactions and procedures that occurred during FY 2025, between July 1, 2024, and June 30, 2025.

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
- Conducted unannounced gate receipt site visits, on a sampling basis
- Collected feedback from principals/program managers and finance officers (i.e., finance technicians/finance assistants) at all 202 sites in the form of an Internal Control Questionnaire
- Reviewed bank reconciliations as of June 30, 2025, for all 202 sites
- Reviewed year-end reports for all 202 sites
- Reconciled year-end bank statements and reconciliations for all 202 sites to trial balance totals and *FY 2025 Statement of Cash Receipts and Disbursements*

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 202 sites with LSAF, plus additional sites subject to review, 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 16-18 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

Activity Gate Receipt Inspections

The audit team conducted six site visits at school-hosted athletic events to observe gate receipt procedures. Schools were selected for visits based on their reported cash sales activity in etix, the online ticketing system. Site visit procedures included:

- Observing cash collection and ticket recording processes
- Inspecting entry points and cash boxes
- Performing cash counts at the end of the sales period
- Observing closing procedures and reconciliations

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 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"> • 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, 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 identified one observation related to compliance with applicable policies and regulations (**Objective 2**), one observation related to cash receipts internal control environment (**Objective 3**) and one observation related to the deposit date control weaknesses in the Great Plains (**Objective 3**).

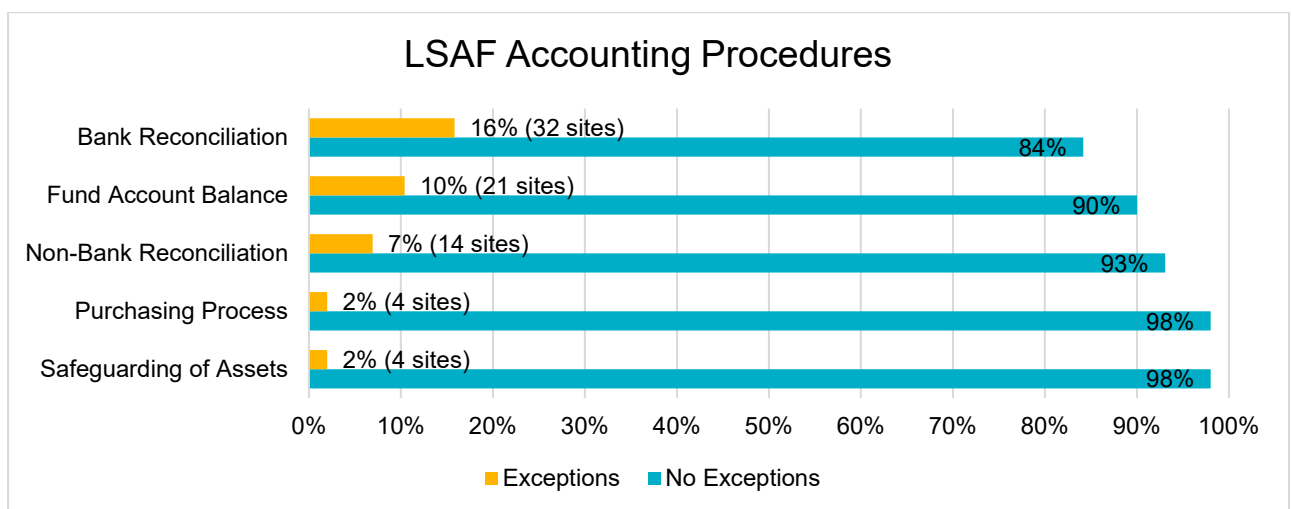
These observations did not have material effect on the *FY 2025 Statement of Cash Receipts and Disbursements* for FCPS as a division.

Observation 1: Compliance with Regulations

During the LSAF testing for all 202 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 129 sites had no noted exceptions; 73 sites had three or fewer noted exceptions. OAG concluded that these exceptions, on a reasonable basis, did not have material effect on the FY 2025 Statement of Cash Receipts and Disbursements for FCPS as a division.

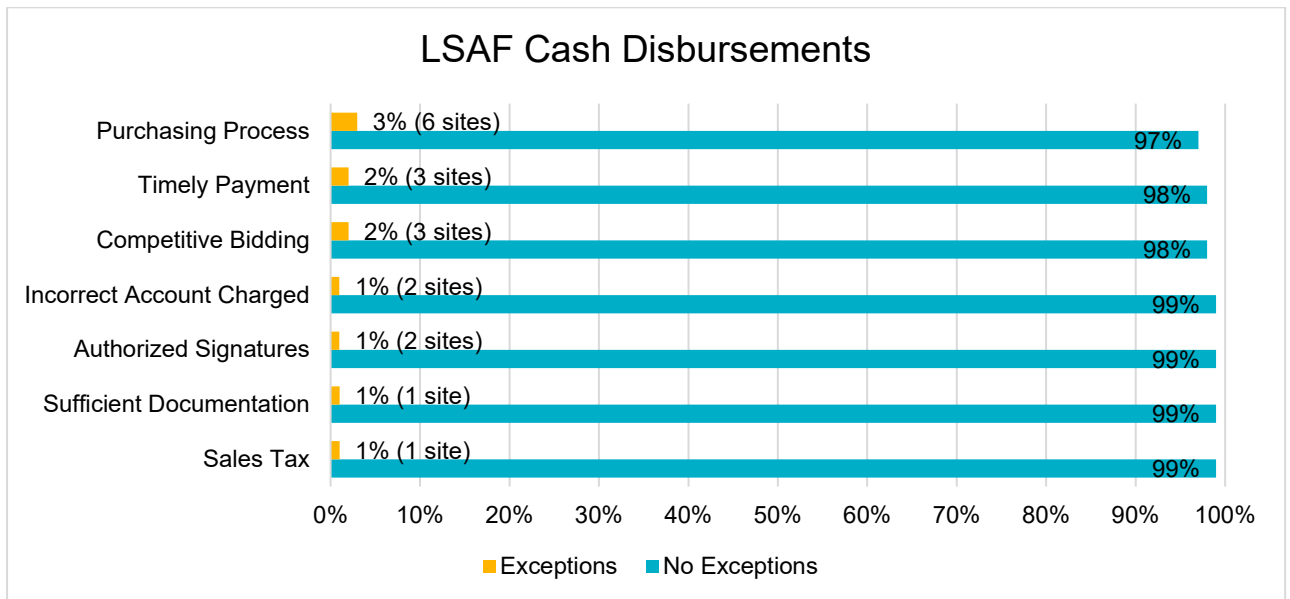
The following graphs summarize the number of sites with reportable exceptions in the three process areas examined, while the corresponding tables provide descriptions of the types of noted exceptions. A site might have more than one type of exception in a process area or in more than one exception category.

A. LSAF Accounting Procedures



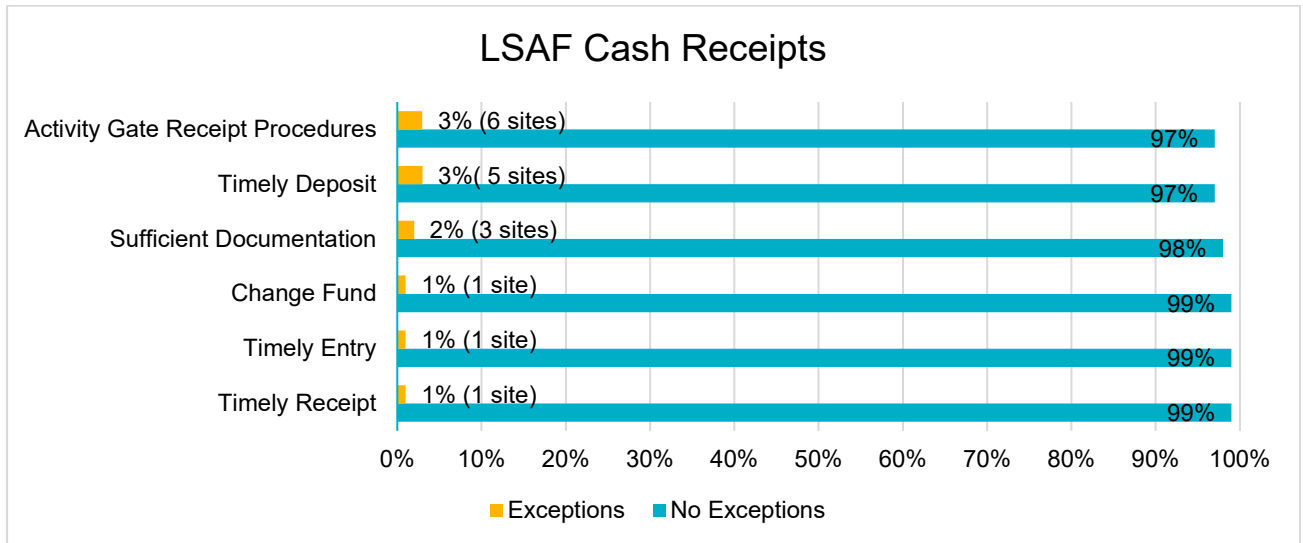
Exception	Description
Bank Reconciliation	<ul style="list-style-type: none"> Bank reconciliation and/or bank statement was not signed and/or dated by the principal and/or finance assistant/finance technician. Bank reconciliation was signed and dated by the principal and/or finance assistant/finance technician after the due date set by Financial Services. The adjusted book balance did not agree to the amount on the summary trial balance. Deposits were outstanding at the end of the month for longer than five business days.
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.).
Non-bank Reconciliation	<ul style="list-style-type: none"> Procurement card statements were not reconciled in a timely manner. Procurement card statements were not signed and/or dated.
Purchasing Process	<ul style="list-style-type: none"> Purchases were not pre-approved. Invoice is 4% more than the approved purchase order amount.
Safeguarding of Assets	<ul style="list-style-type: none"> Check stock was not adequately secured.

B. LSAF Cash Disbursements



Exception	Description
Purchasing Process	<ul style="list-style-type: none"> Disbursements were not pre-approved.
Timely Payment	<ul style="list-style-type: none"> Invoices were not paid in a timely manner.
Competitive Bidding	<ul style="list-style-type: none"> Purchases over \$10,000 were not made using established contracts and the required four quotations were not obtained.
Incorrect Account Charged	<ul style="list-style-type: none"> Cash disbursements were charged to the incorrect account.
Authorized Signatures	<ul style="list-style-type: none"> Cash disbursements were co-signed by the individual that the check was made payable to. Cash disbursements were issued without dual signatures.
Sufficient Documentation	<ul style="list-style-type: none"> Cash disbursement was made without proper supporting documentation.
Sales Tax	<ul style="list-style-type: none"> The reimbursement provided to an FCPS employee included sales tax.

C. LSAF Cash Receipts



Exception	Description
Activity Gate Receipt Procedures	<ul style="list-style-type: none"> One individual is responsible for recording ticket sales and collecting cash. Cash ticket sales were not properly recorded as transactions occurred and were counted manually instead of being entered into the etix system, making cash reconciliation impossible. Sequentially numbered tickets were not distributed for cash ticket sales.
Timely Deposit	<ul style="list-style-type: none"> Funds were not deposited in a timely manner after being received by the finance office.
Sufficient Documentation	<ul style="list-style-type: none"> School Finance Deposit Slips for cash receipts were not accurately and/or adequately completed.
Change Fund	<ul style="list-style-type: none"> Change fund was commingled with sales receipts. Change fund was not limited to the actual need for making change.
Timely Entry	<ul style="list-style-type: none"> School Finance Deposit Slips (FS-131) were not entered into Great Plains timely.
Timely Receipt	<ul style="list-style-type: none"> Funds were not turned into and/or received by the finance office in a timely manner.

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 finance assistants/finance technicians daily. Once the FA/FT receives the collections, the FA/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, 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 FA/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 FA/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 FA/FT to determine whether or not collections should be expected from the teachers and activity sponsors. Therefore, the FA/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.

All middle, high, and secondary school activities involving students and/or faculty, utilizing the school facility, and that charge an admission fee are required to use the FCPS approved online event ticketing system known as etix. When using cash, tickets sold are recorded in the system by staff or individuals working the event. For credit card sales, patrons can purchase tickets online and present a code to the individuals working at the point-of-sale (POS) to scan for entry. At the end of each ticket selling event, all cash collected, along with corresponding reports detailing ticket sales (etix operator reports, Box Office/Gate Sales form), are submitted to the Ticket Manager, who will perform a reconciliation of cash on hand to the relevant reports. The Ticket Manager will then prepare the FS-131 form and take it to the finance office for deposit, along with all cash and relevant ticket reports. Where approved exceptions for not using etix has been granted by the Office of the Comptroller, the Ticket Manager may instead record sales using the Report of Ticket Sales (FS-39-74) and Report of Ticket and Cash Accountability (FS-87-78) forms.

When observing cash collection processes at school-hosted athletic events, OAG noted the following risks:

- Cash transactions were not being recorded in etix. Additionally, physical pre-numbered tickets were not utilized to record cash transactions when not using etix. Without the proper recording of these transactions, reconciliation of cash collected to sales recorded is not possible, which increases the opportunity for the loss or theft of cash to occur and remain undetected.
- Only one individual was collecting cash at the POS, with no active oversight or monitoring from ticket or event managers. This increases the opportunity for the loss or theft of cash to occur by leaving one individual responsible for controlling all key aspects of a transaction.

- When tickets were purchased by individuals online using credit cards and presented to ticket seller for entry, those tickets were not scanned to verify that the ticket was valid. This increases the opportunity for the loss of potential sales to occur by not recording transactions accurately and in a timely manner.
- Physical pre-numbered tickets were not utilized to record cash transactions when not using etix. Without the proper recording of these transactions, reconciliation of cash collected to sales recorded is not possible, which increases the opportunity for the loss or theft of cash to occur and remain 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. Five common control activities categories found in the Green Book are segregation of duties, controls over information processing, physical controls over vulnerable assets, proper execution of transactions, and accurate and timely recording of transactions. 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. Physical controls over vulnerable assets includes securing and safeguarding vulnerable assets like cash. Management will periodically count and compare assets such as cash to control records such as sales reports or ticket reports. Proper execution of transactions involves ensuring that only valid transactions are initiated or entered. Management will clearly communicate authorization activities to personnel. Accurate and timely recording of transactions involves recording transactions promptly, and management will design control activities so that all transactions are completely and accurately recorded.

While this observation did not have material effect on the *FY 2025 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 (a) update the cash receipts processes to address related risks; (b) further promote the use of MSB for automation of recording and payment collection; (c) monitor sales activity in etix to identify schools with low or non-existent recorded cash sales that are not in compliance with established requirements; (d) require schools to strengthen gate receipt processes through segregation of duties, proper recording of sales, and reconciliation of sales to the necessary reports; and (e) possible transition to an electronic receipt system or use of pre-numbered receipt books to ensure completeness and traceability.

Observation 3: Deposit Date Control Weakness in Great Plains

There are control design risks in the entering of deposits into the Great Plains accounting system (Great Plains). Funds collected from students for various school-wide events, through teachers or sponsors, will be submitted to the finance office and verified by the finance assistants/finance technicians. The funds are then deposited into the bank; however, Great Plains does not initially reflect the deposit if not manually entered. To ensure the system remains in balance with the bank statement, deposits are entered into Great Plains daily. The balance in Great Plains will then align with the balance in the bank. However, if the deposit is not entered into the Great Plains timely, the financial accounts for that school will remain out of balance. Great Plains permits FA/FT to record deposits using prior-period dates, including dates a month prior, without any automated controls, alerts, or restrictions. Regulation 5910 *Monetary Receipts* states, "Funds collected and deposited by the schools must be recorded in Great Plains on a daily basis." The following risks are identified:

- When a bank deposit is not entered into Great Plains in a timely manner, the recorded cash balance may be misstated, appearing either higher or lower than the actual balance. This can result in inaccurate accounting records or financial statement records and may cause the deposit to clear in the wrong accounting period.
- Delays in entering deposits into Great Plains could create opportunities for funds to be concealed, altered or misappropriated without timely detection.

OAG utilizes the Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government*, also known as the Green Book. Per the Green Book, "Management establishes control activities so that valid transactions are completely and accurately recorded on a timely basis. Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event, from its initiation and authorization through its final classification in summary records."

While this observation did not have material effect on the *FY 2025 Statement of Cash Receipts and Disbursements* for FCPS as a division, the risks related to entering deposits using a backdated transaction date are not entirely addressed by the current control activities. OAG recommends that management: (a) implement system-based controls within Great Plains to restrict or flag backdated deposit entries entered prior to the current date. If a system configuration is not feasible, OAG recommends that management; (b) develop and communicate a requirement that prohibits backdating of deposits except in rare, approved circumstances; and (c) require documented justification and supervisory approval for all backdated entries.

Appendix: FY 2025 Statement of Cash Receipts and Disbursements

Sites	Balance as of July 1, 2024	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2025
High Schools				
Annandale	\$ 297,311.25	\$ 673,046.29	\$ (692,414.82)	\$ 277,942.72
Centreville	\$ 475,741.24	\$ 1,252,168.63	\$ (1,126,480.21)	\$ 601,429.66
Chantilly	\$ 436,522.97	\$ 1,537,224.58	\$ (1,435,270.01)	\$ 538,477.54
Edison	\$ 293,952.52	\$ 708,777.66	\$ (655,753.86)	\$ 346,976.32
Fairfax	\$ 502,893.39	\$ 1,315,714.56	\$ (1,335,908.51)	\$ 482,699.44
Falls Church	\$ 252,721.58	\$ 721,112.85	\$ (644,963.75)	\$ 328,870.68
Hayfield Secondary	\$ 465,673.76	\$ 1,112,654.67	\$ (1,166,355.43)	\$ 411,973.00
Herndon	\$ 537,604.81	\$ 926,978.83	\$ (879,888.98)	\$ 584,694.66
Justice	\$ 294,169.37	\$ 505,605.23	\$ (586,491.02)	\$ 213,283.58
Lake Braddock Secondary	\$ 929,879.86	\$ 2,093,946.23	\$ (2,162,619.39)	\$ 861,206.70
Langley	\$ 956,315.06	\$ 2,080,712.39	\$ (2,398,576.05)	\$ 638,451.40
Lewis	\$ 149,094.38	\$ 436,141.11	\$ (412,129.88)	\$ 173,105.61
Madison	\$ 559,179.79	\$ 1,519,061.74	\$ (1,432,305.95)	\$ 645,935.58
Marshall	\$ 320,399.29	\$ 1,463,254.16	\$ (1,152,982.42)	\$ 630,671.03
McLean	\$ 512,107.03	\$ 1,548,910.09	\$ (1,538,476.67)	\$ 522,540.45
Mount Vernon	\$ 265,359.11	\$ 633,824.33	\$ (704,043.36)	\$ 195,140.08
Oakton	\$ 624,299.84	\$ 1,499,852.29	\$ (1,521,465.95)	\$ 602,686.18
Robinson Secondary	\$ 505,340.67	\$ 1,938,913.12	\$ (1,942,665.77)	\$ 501,588.02
South County	\$ 354,006.45	\$ 1,112,119.78	\$ (1,062,263.42)	\$ 403,862.81
South Lakes	\$ 747,661.10	\$ 1,624,743.34	\$ (1,559,108.38)	\$ 813,296.06
Thomas Jefferson	\$ 1,200,648.75	\$ 1,648,307.05	\$ (1,718,398.03)	\$ 1,130,557.77
West Potomac	\$ 304,820.21	\$ 1,060,286.07	\$ (1,008,036.87)	\$ 357,069.41
West Springfield	\$ 755,965.94	\$ 1,401,740.16	\$ (1,267,631.21)	\$ 890,074.89
Westfield	\$ 635,483.95	\$ 1,559,464.15	\$ (1,547,424.81)	\$ 647,523.29
Woodson	\$ 637,509.50	\$ 1,539,513.55	\$ (1,474,730.55)	\$ 702,292.50
HS Subtotal:	\$ 13,014,661.82	\$ 31,914,072.86	\$ (31,426,385.30)	\$ 13,502,349.38
Middle Schools				
Carson	\$ 170,490.28	\$ 214,318.18	\$ (182,432.76)	\$ 202,375.70
Cooper	\$ 163,466.89	\$ 565,686.22	\$ (570,184.79)	\$ 158,968.32
Franklin	\$ 144,341.93	\$ 127,108.79	\$ (131,040.71)	\$ 140,410.01
Frost	\$ 68,776.44	\$ 299,449.23	\$ (237,050.79)	\$ 131,174.88
Glasgow	\$ 100,081.15	\$ 111,779.93	\$ (134,109.38)	\$ 77,751.70
Herndon	\$ 70,212.68	\$ 102,723.23	\$ (117,538.51)	\$ 55,397.40
Holmes	\$ 58,945.48	\$ 121,692.35	\$ (145,789.86)	\$ 34,847.97
Hughes	\$ 41,431.52	\$ 314,079.89	\$ (289,188.37)	\$ 66,323.04
Irving	\$ 130,188.84	\$ 160,473.56	\$ (236,448.38)	\$ 54,214.02
Jackson	\$ 236,350.83	\$ 228,914.55	\$ (346,215.10)	\$ 119,050.28
Johnson	\$ 165,068.10	\$ 338,600.25	\$ (233,450.87)	\$ 270,217.48
Key	\$ 10,403.39	\$ 45,866.25	\$ (38,582.63)	\$ 17,687.01
Kilmer	\$ 228,354.27	\$ 317,215.59	\$ (301,667.70)	\$ 243,902.16
Liberty	\$ 111,208.83	\$ 634,859.19	\$ (628,772.03)	\$ 117,295.99
Longfellow	\$ 207,956.90	\$ 370,346.12	\$ (325,617.28)	\$ 252,685.74
Poe	\$ 29,254.22	\$ 108,178.63	\$ (76,842.95)	\$ 60,589.90
Rocky Run	\$ 204,233.20	\$ 275,520.62	\$ (264,858.68)	\$ 214,895.14
Sandburg	\$ 56,266.06	\$ 188,742.73	\$ (158,820.87)	\$ 86,187.92
South County	\$ 45,296.10	\$ 149,180.25	\$ (137,242.41)	\$ 57,233.94
Stone	\$ 55,898.00	\$ 103,914.19	\$ (100,164.37)	\$ 59,647.82
Thoreau	\$ 176,164.42	\$ 382,306.64	\$ (407,282.57)	\$ 151,188.49
Twain	\$ 122,199.07	\$ 260,350.18	\$ (257,581.66)	\$ 124,967.59

Sites	Balance as of July 1, 2024	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2025
Whitman	\$ 26,351.24	\$ 112,504.38	\$ (103,317.53)	\$ 35,538.09
MS Subtotal:	\$ 2,622,939.84	\$ 5,533,810.95	\$ (5,424,200.20)	\$ 2,732,550.59

Elementary Schools

Aldrin	\$ 15,504.69	\$ 27,206.21	\$ (28,066.77)	\$ 14,644.13
Annandale Terrace	\$ 18,876.58	\$ 11,594.91	\$ (15,219.31)	\$ 15,252.18
Armstrong	\$ 34,155.30	\$ 39,333.27	\$ (41,684.38)	\$ 31,804.19
Baileys	\$ 12,420.76	\$ 48,606.60	\$ (48,437.73)	\$ 12,589.63
Baileys Upper	\$ 9,473.89	\$ 20,812.87	\$ (14,520.03)	\$ 15,766.73
Beech Tree	\$ 15,101.34	\$ 19,888.43	\$ (18,477.08)	\$ 16,512.69
Belle View	\$ 1,749.58	\$ 41,758.10	\$ (34,481.44)	\$ 9,026.24
Belvedere	\$ 27,371.96	\$ 20,826.75	\$ (21,548.10)	\$ 26,650.61
Bonnie Brae	\$ 26,847.15	\$ 37,197.38	\$ (36,794.23)	\$ 27,250.30
Braddock	\$ 35,133.66	\$ 24,824.29	\$ (26,146.02)	\$ 33,811.93
Bren Mar Park	\$ 29,682.50	\$ 22,527.35	\$ (19,852.85)	\$ 32,357.00
Brookfield	\$ 30,377.02	\$ 25,417.31	\$ (34,390.77)	\$ 21,403.56
Bucknell	\$ 9,065.39	\$ 26,727.54	\$ (28,716.91)	\$ 7,076.02
Bull Run	\$ 26,741.98	\$ 48,812.64	\$ (50,301.44)	\$ 25,253.18
Bush Hill	\$ 13,834.16	\$ 64,400.21	\$ (62,923.10)	\$ 15,311.27
Camelot	\$ 15,379.93	\$ 43,259.73	\$ (43,889.73)	\$ 14,749.93
Cameron	\$ 25,883.07	\$ 31,645.25	\$ (35,365.91)	\$ 22,162.41
Canterbury Woods	\$ 41,937.98	\$ 100,796.79	\$ (96,198.64)	\$ 46,536.13
Cardinal Forest	\$ 73,751.78	\$ 28,402.68	\$ (24,032.91)	\$ 78,121.55
Centre Ridge	\$ 29,664.60	\$ 40,327.90	\$ (44,979.77)	\$ 25,012.73
Centreville	\$ 40,592.99	\$ 112,115.28	\$ (96,579.16)	\$ 56,129.11
Cherry Run	\$ 30,410.94	\$ 47,309.57	\$ (48,409.06)	\$ 29,311.45
Chesterbrook	\$ 80,942.96	\$ 123,820.74	\$ (108,014.49)	\$ 96,749.21
Churchill Road	\$ 159,192.46	\$ 89,421.77	\$ (100,903.46)	\$ 147,710.77
Clearview	\$ 36,464.59	\$ 36,017.41	\$ (43,497.81)	\$ 28,984.19
Clermont	\$ 22,208.75	\$ 79,880.00	\$ (92,476.73)	\$ 9,612.02
Columbia	\$ 46,220.93	\$ 32,454.95	\$ (51,932.31)	\$ 26,743.57
Colvin Run	\$ 33,349.59	\$ 149,730.78	\$ (115,245.00)	\$ 67,835.37
Crestwood	\$ 40,425.32	\$ 5,033.02	\$ (6,067.39)	\$ 39,390.95
Crossfield	\$ 13,277.15	\$ 26,570.89	\$ (28,436.69)	\$ 11,411.35
Cub Run	\$ 8,763.72	\$ 20,405.20	\$ (18,900.89)	\$ 10,268.03
Cunningham Park	\$ 29,178.60	\$ 28,485.07	\$ (24,787.84)	\$ 32,875.83
Daniels Run	\$ 26,886.95	\$ 105,470.94	\$ (88,676.09)	\$ 43,681.80
Deer Park	\$ 67,391.86	\$ 57,981.02	\$ (45,921.19)	\$ 79,451.69
Dogwood	\$ 49,076.79	\$ 31,114.01	\$ (36,869.40)	\$ 43,321.40
Dranesville	\$ 70,029.57	\$ 24,712.86	\$ (25,261.76)	\$ 69,480.67
Eagle View	\$ 16,839.60	\$ 33,151.09	\$ (42,982.23)	\$ 7,008.46
Fairfax Villa	\$ 35,709.03	\$ 29,518.46	\$ (40,821.01)	\$ 24,406.48
Fairhill	\$ 51,504.26	\$ 64,345.79	\$ (56,570.42)	\$ 59,279.63
Fairview	\$ 96,569.89	\$ 54,757.17	\$ (80,265.11)	\$ 71,061.95
Flint Hill	\$ 38,930.25	\$ 51,949.45	\$ (48,444.01)	\$ 42,435.69
Floris	\$ 48,867.35	\$ 37,739.38	\$ (45,065.24)	\$ 41,541.49
Forest Edge	\$ 17,792.67	\$ 22,974.11	\$ (26,017.26)	\$ 14,749.52
Forestdale	\$ 5,101.81	\$ 12,689.11	\$ (11,349.41)	\$ 6,441.51
Forestville	\$ 82,638.75	\$ 40,268.35	\$ (51,155.74)	\$ 71,751.36
Fort Belvoir Primary	\$ 93,356.63	\$ 14,924.27	\$ (16,259.74)	\$ 92,021.16
Fort Belvoir Upper	\$ 31,978.09	\$ 45,896.02	\$ (31,710.01)	\$ 46,164.10
Fort Hunt	\$ 87,366.76	\$ 31,225.71	\$ (26,918.39)	\$ 91,674.08
Fox Mill	\$ 22,161.63	\$ 92,510.56	\$ (87,310.62)	\$ 27,361.57
Franconia	\$ 53,240.72	\$ 44,735.14	\$ (44,906.97)	\$ 53,068.89
Franklin Sherman	\$ 59,071.26	\$ 29,351.90	\$ (18,810.81)	\$ 69,612.35

Sites	Balance as of July 1, 2024	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2025
Freedom Hill	\$ 29,016.75	\$ 51,042.27	\$ (54,894.24)	\$ 25,164.78
Garfield	\$ 19,875.00	\$ 20,487.53	\$ (13,300.48)	\$ 27,062.05
Glen Forest	\$ 51,636.21	\$ 31,447.77	\$ (50,289.23)	\$ 32,794.75
Graham Road	\$ 6,336.79	\$ 17,686.66	\$ (20,006.39)	\$ 4,017.06
Great Falls	\$ 54,870.19	\$ 45,628.80	\$ (44,347.37)	\$ 56,151.62
Greenbriar East	\$ 35,261.88	\$ 46,656.04	\$ (54,412.63)	\$ 27,505.29
Greenbriar West	\$ 28,864.19	\$ 59,812.99	\$ (54,808.28)	\$ 33,868.90
Groveton	\$ 19,849.51	\$ 9,093.13	\$ (9,174.15)	\$ 19,768.49
Gunston	\$ 9,901.50	\$ 29,151.98	\$ (23,986.28)	\$ 15,067.20
Halley	\$ 50,053.78	\$ 38,739.00	\$ (50,651.14)	\$ 38,141.64
Haycock	\$ 69,067.32	\$ 198,388.12	\$ (206,064.46)	\$ 61,390.98
Hayfield	\$ 82,920.56	\$ 31,584.44	\$ (40,898.60)	\$ 73,606.40
Herndon	\$ 27,715.94	\$ 27,548.50	\$ (37,313.77)	\$ 17,950.67
Hollin Meadows	\$ 136,934.12	\$ 19,753.95	\$ (33,764.88)	\$ 122,923.19
Hunt Valley	\$ 118,660.83	\$ 17,363.05	\$ (25,064.21)	\$ 110,959.67
Hunters Woods	\$ 16,854.91	\$ 37,966.66	\$ (40,879.66)	\$ 13,941.91
Hutchison	\$ 31,092.81	\$ 17,590.71	\$ (34,651.41)	\$ 14,032.11
Hybla Valley	\$ 56,819.84	\$ 20,525.05	\$ (19,862.06)	\$ 57,482.83
Island Creek	\$ 97,491.32	\$ 75,678.97	\$ (65,465.29)	\$ 107,705.00
Keene Mill	\$ 73,040.65	\$ 108,606.08	\$ (84,935.26)	\$ 96,711.47
Kent Gardens	\$ 21,570.73	\$ 130,522.28	\$ (133,003.25)	\$ 19,089.76
Kings Glen	\$ 33,146.91	\$ 59,314.24	\$ (52,940.93)	\$ 39,520.22
Kings Park	\$ 201,557.35	\$ 28,467.89	\$ (31,722.54)	\$ 198,302.70
L. L. Coates	\$ 55,397.23	\$ 51,046.79	\$ (54,225.27)	\$ 52,218.75
Lake Anne	\$ 12,415.50	\$ 28,472.73	\$ (28,899.45)	\$ 11,988.78
Lane	\$ 87,345.77	\$ 23,560.53	\$ (31,300.80)	\$ 79,605.50
Laurel Hill	\$ 67,735.14	\$ 35,815.74	\$ (40,639.43)	\$ 62,911.45
Laurel Ridge	\$ 63,615.74	\$ 80,790.46	\$ (58,228.03)	\$ 86,178.17
Lees Corner	\$ 79,496.97	\$ 51,606.62	\$ (49,991.34)	\$ 81,112.25
Lemon Road	\$ 67,502.16	\$ 102,386.11	\$ (107,261.74)	\$ 62,626.53
Little Run	\$ 28,711.14	\$ 17,787.88	\$ (17,898.36)	\$ 28,600.66
London Towne	\$ 92,614.29	\$ 43,269.16	\$ (41,430.90)	\$ 94,452.55
Lorton Station	\$ 25,684.02	\$ 68,883.50	\$ (65,539.75)	\$ 29,027.77
Louise Archer	\$ 47,948.38	\$ 51,977.41	\$ (70,337.42)	\$ 29,588.37
Lynbrook	\$ 16,518.42	\$ 25,440.43	\$ (14,900.61)	\$ 27,058.24
Mantua	\$ 77,895.37	\$ 96,145.66	\$ (108,422.91)	\$ 65,618.12
Marshall Road	\$ 71,512.92	\$ 84,402.61	\$ (86,085.30)	\$ 69,830.23
Mason Crest	\$ 12,549.14	\$ 28,140.91	\$ (26,748.65)	\$ 13,941.40
McNair	\$ 16,562.49	\$ 14,718.06	\$ (16,809.09)	\$ 14,471.46
McNair Upper	\$ 92,362.01	\$ 62,412.87	\$ (64,103.77)	\$ 90,671.11
Mosaic	\$ 15,208.97	\$ 58,526.88	\$ (56,020.06)	\$ 17,715.79
Mount Eagle	\$ 50,634.57	\$ 22,484.27	\$ (26,422.74)	\$ 46,696.10
Mount Vernon Woods	\$ 8,509.23	\$ 12,577.88	\$ (9,689.34)	\$ 11,397.77
Navy	\$ 79,395.69	\$ 55,312.51	\$ (87,825.08)	\$ 46,883.12
Newington Forest	\$ 14,346.92	\$ 73,595.57	\$ (60,570.56)	\$ 27,371.93
North Springfield	\$ 57,960.82	\$ 14,617.80	\$ (18,199.87)	\$ 54,378.75
Oak Hill	\$ 75,539.73	\$ 62,486.54	\$ (59,838.37)	\$ 78,187.90
Oak View	\$ 50,229.34	\$ 50,139.86	\$ (52,995.88)	\$ 47,373.32
Oakton	\$ 121,090.39	\$ 40,459.06	\$ (34,586.20)	\$ 126,963.25
Olde Creek	\$ 32,222.67	\$ 39,266.47	\$ (44,480.20)	\$ 27,008.94
Orange Hunt	\$ 56,090.96	\$ 102,955.11	\$ (90,145.73)	\$ 68,900.34
Parklawn	\$ 24,615.99	\$ 27,032.47	\$ (20,571.98)	\$ 31,076.48
Pine Spring	\$ 12,998.88	\$ 18,029.37	\$ (18,721.20)	\$ 12,307.05
Poplar Tree	\$ 54,869.54	\$ 45,091.68	\$ (44,627.29)	\$ 55,333.93
Powell	\$ 33,228.02	\$ 62,468.89	\$ (73,373.32)	\$ 22,323.59

Sites	Balance as of July 1, 2024	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2025
Providence	\$ 78,942.43	\$ 93,308.08	\$ (90,213.27)	\$ 82,037.24
Ravensthorpe	\$ 28,940.75	\$ 19,406.72	\$ (15,297.63)	\$ 33,049.84
Riverside	\$ 9,850.79	\$ 48,023.45	\$ (42,281.35)	\$ 15,592.89
Rolling Valley	\$ 9,382.09	\$ 56,484.23	\$ (50,015.64)	\$ 15,850.68
Rose Hill	\$ 38,151.34	\$ 34,183.62	\$ (36,171.79)	\$ 36,163.17
Sangster	\$ 68,671.94	\$ 99,731.14	\$ (94,738.16)	\$ 73,664.92
Saratoga	\$ 22,247.29	\$ 16,818.26	\$ (5,417.97)	\$ 33,647.58
Shreveewood	\$ 37,066.92	\$ 47,881.07	\$ (46,798.33)	\$ 38,149.66
Silverbrook	\$ 88,433.52	\$ 80,446.77	\$ (76,200.51)	\$ 92,679.78
Sleepy Hollow	\$ 31,094.19	\$ 28,488.98	\$ (35,143.03)	\$ 24,440.14
Spring Hill	\$ 39,707.19	\$ 74,946.78	\$ (79,908.08)	\$ 34,745.89
Springfield Estates	\$ 43,180.77	\$ 41,956.55	\$ (42,060.79)	\$ 43,076.53
Stenwood	\$ 84,139.72	\$ 45,051.60	\$ (46,987.70)	\$ 82,203.62
Stratford Landing	\$ 55,945.48	\$ 37,558.37	\$ (40,239.83)	\$ 53,264.02
Sunrise Valley	\$ 92,560.67	\$ 67,972.31	\$ (51,994.56)	\$ 108,538.42
Terra-Centre	\$ 26,996.27	\$ 59,603.15	\$ (56,506.21)	\$ 30,093.21
Terraset	\$ 74,841.15	\$ 33,676.19	\$ (36,046.70)	\$ 72,470.64
Timber Lane	\$ 16,907.58	\$ 27,759.28	\$ (27,971.83)	\$ 16,695.03
Union Mill	\$ 58,451.07	\$ 64,391.57	\$ (73,606.05)	\$ 49,236.59
Vienna	\$ 56,303.95	\$ 46,304.58	\$ (41,136.64)	\$ 61,471.89
Virginia Run	\$ 60,773.01	\$ 45,758.42	\$ (44,232.77)	\$ 62,298.66
Wakefield Forest	\$ 144,797.84	\$ 73,513.06	\$ (85,759.85)	\$ 132,551.05
Waples Mill	\$ 19,729.71	\$ 52,327.09	\$ (40,769.07)	\$ 31,287.73
Washington Mill	\$ 16,939.54	\$ 15,638.92	\$ (16,652.20)	\$ 15,926.26
Waynewood	\$ 22,852.79	\$ 52,227.28	\$ (40,623.19)	\$ 34,456.88
West Springfield	\$ 78,610.57	\$ 57,788.72	\$ (77,014.17)	\$ 59,385.12
Westbriar	\$ 80,621.77	\$ 50,744.32	\$ (52,431.33)	\$ 78,934.76
Westgate	\$ 166,580.72	\$ 86,673.32	\$ (70,345.90)	\$ 182,908.14
Westlawn	\$ 24,573.39	\$ 46,125.53	\$ (47,018.22)	\$ 23,680.70
Weyanoke	\$ 58,353.85	\$ 22,233.40	\$ (30,726.91)	\$ 49,860.34
White Oaks	\$ 57,277.91	\$ 69,257.03	\$ (81,619.03)	\$ 44,915.91
Willow Springs	\$ 40,776.43	\$ 72,030.71	\$ (72,781.54)	\$ 40,025.60
Wolftrap	\$ 60,054.39	\$ 74,161.52	\$ (70,086.51)	\$ 64,129.40
Woodburn	\$ 13,568.05	\$ 41,695.17	\$ (35,174.12)	\$ 20,089.10
Woodlawn	\$ 15,007.41	\$ 13,381.28	\$ (14,394.66)	\$ 13,994.03
Woodley Hills	\$ 36,412.65	\$ 28,914.76	\$ (39,909.75)	\$ 25,417.66
ES Subtotal:	\$ 6,722,587.83	\$ 6,802,347.40	\$ (6,858,195.80)	\$ 6,666,739.43
Other Schools				
Bryant Alternative	\$ 25,199.28	\$ 42,119.73	\$ (37,649.40)	\$ 29,669.61
Burke ALC Center	\$ 1,946.02	\$ 2,012.93	\$ (719.49)	\$ 3,239.46
Cedar Lane School	\$ 9,309.46	\$ 21,253.81	\$ (15,790.62)	\$ 14,772.65
Chantilly Academy	\$ 219,583.97	\$ 423,765.17	\$ (414,462.89)	\$ 228,886.25
Davis Career Center	\$ 95,824.67	\$ 84,223.81	\$ (78,561.37)	\$ 101,487.11
Edison Academy	\$ 47,889.90	\$ 74,775.98	\$ (69,775.83)	\$ 52,890.05
Key Center	\$ 33,385.89	\$ 6,370.89	\$ (8,198.19)	\$ 31,558.59
Kilmer Center	\$ 10,137.90	\$ 22,225.07	\$ (7,966.51)	\$ 24,396.46
Mountain View Alternative	\$ 8,313.22	\$ 9,727.86	\$ (7,598.98)	\$ 10,442.10
Pulley Center	\$ 19,354.49	\$ 76,011.85	\$ (53,383.35)	\$ 41,982.99
Quander Rd School	\$ 4,611.12	\$ 2,626.70	\$ (3,968.82)	\$ 3,269.00
Other Schools Subtotal:	\$ 475,555.92	\$ 765,113.80	\$ (698,075.45)	\$ 542,594.27
Department				
Career & Technical Education	\$ 19,363.40	\$ 18,792.30	\$ (13,155.24)	\$ 25,000.46

Sites	Balance as of July 1, 2024	Receipts / Revenues	Disbursements / Expenditures	Balance as of June 30, 2025
Department Subtotal:	\$ 19,363.40	\$ 18,792.30	\$ (13,155.24)	\$ 25,000.46
Grand Total:	\$ 22,855,108.81	\$ 45,034,137.31	\$ (44,420,011.99)	\$ 23,469,234.13