

**DANVILLE PUBLIC SCHOOLS  
SCHOOL ACTIVITY FUNDS**

**FINANCIAL REPORT**

**June 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Members of the  
Danville Public Schools School Board  
Danville, Virginia

### **Report on the Financial Statements**

We have audited the accompanying combined statement of recorded cash receipts and disbursements of the Danville Public Schools School Activity Funds for the year ended June 30, 2021, and the related note to the financial statement, which collectively comprise the School's basic financial statement as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this combined financial statement in accordance with the basis of recorded cash receipts and disbursements described in Note 1; this includes determining that the basis of recorded cash receipts and disbursements is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

## **Auditor's Responsibility (Continued)**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the combined financial statement referred to above presents fairly, in all material respects, the recorded cash receipts and disbursements of the Danville Public Schools School Activity Funds for the year ended June 30, 2021 in accordance with the cash basis of accounting described in Note 1.

### **Basis of Accounting**

We draw your attention to Note 1 of the financial statement, which describes the basis of accounting. This combined financial statement was prepared on the basis of recorded cash receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Any cash receipts and other transactions that are not recorded in the student activity fund accounts are excluded from this basis of accounting, as well as from the purview of our audit. Our opinion is not modified with respect to that matter.

### **Emphasis of Matter**

The financial statement presents only the Danville Public Schools School Activity Funds special revenue fund and does not purport to, and does not present fairly the financial position of the City of Danville, Virginia or the Danville Public Schools as of June 30, 2021 on the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined financial statement. The individual school statements of recorded cash receipts and disbursements in the supplementary information section are presented for purposes of additional analysis and are not a required part of the combined financial statement.

The individual school statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the combined financial statement. Such information has been subjected to the auditing procedures applied in the audit of the combined financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statement or to the combined financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statement as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2021, on our consideration of the Danville Public Schools School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Danville Public Schools School Activity Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Danville Public Schools School Activity Funds' internal control over financial reporting and compliance.

*Brown, Edwards & Company, S. L. P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
September 10, 2021

**DANVILLE PUBLIC SCHOOLS  
SCHOOL ACTIVITY FUNDS**

**COMBINED STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

	<u>Balance as of June 30, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of June 30, 2021</u>
George Washington High School	\$ 181,519.78	\$ 43,325.85	\$ (48,122.04)	\$ 176,723.59
Galileo Magnet High School	38,889.30	17,760.08	(19,718.61)	36,930.77
O.T. Bonner Middle School	12,610.11	22,227.55	(23,154.12)	11,683.54
Westwood Middle School	15,864.54	7,854.24	(7,793.88)	15,924.90
E.A. Gibson Elementary School	19,435.45	6,782.91	(6,424.63)	19,793.73
Forest Hills Elementary School	18,236.29	1,213.00	(2,734.44)	16,714.85
G.L.H. Johnson Elementary School	10,818.00	3,160.56	(3,455.04)	10,523.52
Park Avenue Elementary School	23,966.33	3,704.95	(1,975.24)	25,696.04
Schoolfield Elementary School	8,690.51	7,828.80	(9,712.58)	6,806.73
Woodberry Hills Elementary School	5,920.45	3,045.21	(3,288.85)	5,676.81
Woodrow Wilson Intermediate School	319.65	-	(73.74)	245.91
Grove Park Preschool	16,079.40	2,590.42	(500.00)	18,169.82
Northside Preschool	14,788.52	693.81	-	15,482.33
Langston Focus School	1,329.62	1,330.78	(1,353.00)	1,307.40
W.W. Moore Education Program	13,588.91	4,179.51	(2,630.09)	15,138.33
Adult and Career Education Center	23,035.82	2,829.60	(4,543.59)	21,321.83
	<u>\$ 405,092.68</u>	<u>\$ 128,527.27</u>	<u>\$ (135,479.85)</u>	<u>\$ 398,140.10</u>

The Note to Financial Statement is an integral part of this statement.

**DANVILLE PUBLIC SCHOOLS  
SCHOOL ACTIVITY FUNDS**

**NOTE TO FINANCIAL STATEMENT  
June 30, 2021**

**Note 1. Nature of Activities and Significant Accounting Policies**

Reporting entity

Danville Public Schools' School Activity Funds (the "Schools") account for all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, etc., and from any and all school sponsored activities of the Schools that involve school personnel, students, or property.

Danville School Activity Funds are presented as a special revenue fund in the City and School's Annual Report.

Cash basis of accounting

As is the case of many funds of this type, the accounts are maintained, and the statements are presented, on the cash basis, reflecting only recorded cash receipts and cash disbursements. Therefore, cash collected and not recorded in the general ledger, receivables and payables, inventories, accrued revenues and expenditures, and equipment and depreciation, which may be material in amount, are not reflected, and these statements are not intended to present the overall financial position or results of operations in conformity with generally accepted accounting principles.

Cash and cash equivalents

For purposes of reporting cash, the school considers all certificates of deposit, savings accounts, and money market funds with an original maturity of three months or less to be cash equivalents.

All cash is maintained at commercial banks located in Virginia. Accounts in each bank are insured by the Federal Deposit Insurance Corporation (FDIC).

Classification of accounts

Regular School Accounts

- Club accounts are funds that are to be used for the benefit of a distinct group of students enrolled in the local school division who have formed themselves into an organized entity with officials elected by the group. The activity is planned to occupy the attention and interest of the group concerned as opposed to the interest and concern of the entire student body.
- Instructional accounts contain funds to be used for the benefit of specific instructional programs. Funds available to each instructional account are spent in support of the appropriate instructional program to the extent deemed necessary by the principal.
- Major activity accounts contain funds to be used for the benefit of the entire student body or the Schools. Most school activities which generate revenue from fees, admissions, fund-raising drives, grants, and donations are in this category. Students involved in these activities may serve as official representatives of the Schools in activities or competitions with other schools. Authority for expenditures rests jointly with student officers, fund sponsors, and the principal, or with fund sponsors and the principal where student participation is not appropriate.

(Continued)

**DANVILLE PUBLIC SCHOOLS  
SCHOOL ACTIVITY FUNDS**

**NOTE TO FINANCIAL STATEMENT  
June 30, 2021**

**Note 1. Nature of Activities and Significant Accounting Policies (Continued)**

Classification of accounts (Continued)

Clearing Accounts

- Clearing accounts are accounts in which funds flow in and out in equal amounts so that a zero balance is achieved over a period of time, usually the school year. In general, these accounts hold fund balances which will be forwarded to destinations outside the Schools (or in some cases inside the Schools), and any deficit balances will be cleared by reimbursement. Clearing accounts are generally dedicated for specific purposes and are not available for use in other school activities. Therefore, a portion of cash and cash equivalents and fund balance is restricted for the clearing account balances.

COVID-19 impact

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The School Activity Funds operations are heavily dependent on the ability to raise funds and assess fees. Due to the outbreak, Virginia schools closed in March 2020 through most of the 2020-2021 school year, limiting the Funds’ ability to perform at full capacity. The outbreak will have a continued material adverse impact on economic and market conditions, triggering a period of global economic slowdown. As such, the Funds’ financial condition and liquidity will be negatively impacted for the fiscal year 2022.



**COMPLIANCE SECTION**

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members of the  
Danville Public Schools School Board  
Danville, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying statement of recorded cash receipts and disbursements of the Danville Public Schools School Activity Funds (“School Activity Funds”) for the year ended June 30, 2021, and the related note to the financial statement and have issued our report thereon dated September 10, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the School Activity Funds’ internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Activity Funds’ internal control. Accordingly, we do not express an opinion on the effectiveness of the School Activity Funds’ internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies to be material weaknesses:

In general, internal controls are designed to safeguard assets and help prevent losses from employee dishonesty or error. A fundamental concept of internal control is the separation of duties. The basic premise of this concept is that no one employee should have access to both collecting cash receipts and making cash disbursements, or to all phases of a transaction. Due to the limited size of the staff at the Schools, a proper separation cannot be established and maintained.

## **Internal Control over Financial Reporting (Continued)**

Due to the decentralized nature of cash collections, it is not practical or cost beneficial to establish adequate internal accounting controls to ensure that all cash receipts are recorded. This is a common situation among school activity funds and similar organizations.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Activity Funds' combined financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Danville Public Schools School Activity Fund's Response to Findings**

Danville Public Schools School Activity Fund's response to the findings identified in our audit is described below. The School Activity Fund's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**Management Response:** *Management acknowledges the limitations related to segregation of duties and decentralized cash collections, but will incorporate other suggestions as deemed cost beneficial.*

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Activity Funds' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Activity Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Brown, Edwards & Company, S. L. P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
September 10, 2021

**SUPPLEMENTARY INFORMATION**

**DANVILLE PUBLIC SCHOOLS  
GEORGE WASHINGTON HIGH SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

Functions	Balance as of June 30, 2020	Receipts	Disbursements	Transfers	Balance as of June 30, 2021
School clinic	\$ 40.38	\$ -	\$ -	\$ -	\$ 40.38
Hospitality fund	205.38	595.84	(1,272.47)	585.76	114.51
Scholastic bowl	-	44.43	(44.43)	-	-
Student activities	11,195.83	3,896.96	(7,190.35)	5,994.90	13,897.34
Student testing	3,751.59	1,820.00	(2,312.00)	-	3,259.59
Duplicate green card	-	20.00	-	(20.00)	-
Art fund	925.84	700.00	(567.37)	-	1,058.47
Coca-Cola sponsorship	2,508.28	-	(2,005.12)	(503.16)	-
Senior class	436.01	-	-	-	436.01
Science fund	1,505.78	9.00	(444.23)	-	1,070.55
Math fund	-	79.90	(79.90)	-	-
English fund	233.19	-	(166.46)	-	66.73
Debate team	25.00	-	-	-	25.00
Forensics	10.10	-	-	-	10.10
Social Studies fund	687.07	-	-	-	687.07
College advisor	21.95	-	-	-	21.95
College night	1,202.32	-	-	-	1,202.32
EXXON Mobile Foundation Grant	982.35	1,000.00	(1,238.25)	-	744.10
Library	1,912.22	116.00	(508.44)	-	1,519.78
Gear Up	86.84	86.84	(86.84)	(86.84)	-
AFA Chapter 240 Grant	24.99	-	-	-	24.99
Jobs for Virginia grads	119.00	-	500.00	-	619.00
ROTC maintenance & support	603.20	1,500.00	(2,031.27)	413.66	485.59
NJROTC Grants	15.01	-	-	-	15.01
NJROTC	2,843.54	550.00	(2,194.49)	(413.66)	785.39
Lost calculators	766.82	-	-	-	766.82
Teachers lounge	-	4,983.97	(5,018.79)	51.70	16.88
Sunshine Club fund	0.07	-	-	-	0.07
Transcript fund	5,854.53	2,720.62	(1,632.99)	(49.76)	6,892.40
VHLS Region 4 D	-	8,291.50	(5,346.40)	(2,945.10)	-
General athletics	69,727.35	876.29	(1,594.14)	3,038.04	72,047.54
Cross country	-	-	(76.69)	76.69	-
Boys basketball	-	461.50	(520.07)	58.57	-
Football	1,490.00	1,490.00	(2,115.80)	(264.20)	600.00
GW FCA	283.06	-	-	-	283.06
Golf	-	1,450.00	(1,486.00)	36.00	-
Swimming	-	450.00	(450.00)	-	-
Wrestling	-	275.00	(275.00)	-	-
Piedmont Dist.	-	100.00	(100.00)	-	-
Gentlemen by Choice	2,591.85	-	-	-	2,591.85
Art club	293.03	-	-	-	293.03
Auto body VICA	419.04	-	-	-	419.04
Auto mechanics VICA	3,451.62	-	-	-	3,451.62
Civics club	725.38	-	-	-	725.38
Math club	35.34	-	-	-	35.34
Club Japan	447.68	17.00	(400.94)	-	63.74
French club	1,121.53	-	-	-	1,121.53

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**DANVILLE PUBLIC SCHOOLS  
GEORGE WASHINGTON HIGH SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Latin club	\$ 2,494.11	\$ -	\$ -	\$ -	\$ 2,494.11
Spanish club	718.81	-	-	-	718.81
FBLA – Future Bus. Leaders of America	514.82	-	-	-	514.82
Virtual Enterprises	200.00	-	(34.97)	-	165.03
FEA – Future Educators Association	214.56	-	-	-	214.56
Key club	1,727.92	-	-	-	1,727.92
GWHS Green club	291.12	-	-	-	291.12
EYWU – Empower Young Women United	466.75	-	-	-	466.75
National Honor Society	2,897.39	380.00	(696.68)	-	2,580.71
TRI-M Music Honor Society	25.00	-	-	-	25.00
Precious pearls	108.00	-	-	-	108.00
Empowered Women	612.06	-	-	-	612.06
Choral fund	82.32	-	-	-	82.32
Band instrument fees	931.83	1,263.05	(1,813.04)	-	381.84
Symphony orchestra	1,759.33	463.05	(110.00)	-	2,112.38
Auto body repair	1,047.87	-	-	-	1,047.87
Auto mechanics repair	10,317.12	5,437.78	(5,111.87)	-	10,643.03
Precision machining	283.57	-	-	-	283.57
EMT – Emergency Medical Technician	1,648.10	-	-	-	1,648.10
Criminal Justice	191.21	-	-	-	191.21
Dental careers	4,001.24	289.89	(591.45)	-	3,699.68
FCCLA	949.52	-	-	-	949.52
Health Assistants	703.60	429.00	(330.00)	-	802.60
Intro to health	60.69	-	-	-	60.69
Medical terminology	5.00	-	-	-	5.00
Health careers club	247.82	-	-	-	247.82
VICA drink & snack	3,801.13	-	(526.59)	-	3,274.54
Cavalier	20,025.48	1,817.00	(249.00)	-	21,593.48
Chatterbox	3,995.30	-	-	-	3,995.30
Euantes	146.32	-	-	-	146.32
Communications	858.94	-	-	(858.94)	-
Construction Technology	694.24	-	-	(694.24)	-
Drafting	628.51	-	-	(628.51)	-
Networking	189.47	-	-	(189.47)	-
Graphic Arts	21.67	-	-	(21.67)	-
Production systems	182.82	-	-	(182.82)	-
Materials & processes	101.83	-	-	(101.83)	-
Photographic communication	474.30	-	-	(474.30)	-
Principles of Technology	22.24	-	-	(22.24)	-
World of Mfg	1,087.35	-	-	(1,087.35)	-
First robotics team	247.25	-	-	-	247.25
Interest fund	-	1,711.23	-	(1,711.23)	-
	<u>\$ 181,519.78</u>	<u>\$ 43,325.85</u>	<u>\$ (48,122.04)</u>	<u>\$ -</u>	<u>\$ 176,723.59</u>

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**DANVILLE PUBLIC SCHOOLS  
GEORGE WASHINGTON HIGH SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Status of Funds					
Checking					\$ 56,547.73
Certificate of Deposit					95,153.33
Money Market Account					<u>25,022.53</u>
Fund Balance					<u><u>\$ 176,723.59</u></u>

**DANVILLE PUBLIC SCHOOLS  
GALILEO MAGNET HIGH SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

Functions	Balance as of June 30, 2020	Receipts	Disbursements	Transfers	Balance as of June 30, 2021
ACE team	\$ 3,751.37	\$ 2,150.00	\$ (3,082.33)	\$ -	\$ 2,819.04
American Red Cross	36.00	-	-	-	36.00
Anime	51.37	-	-	-	51.37
AP testing	1,317.00	2,810.00	(2,696.00)	-	1,431.00
Art	1,108.07	-	(579.95)	-	528.12
Art club	307.54	-	-	-	307.54
Beta club	940.49	990.00	(504.00)	-	1,426.49
Birdfeeders	19.50	-	-	-	19.50
Chess club	357.97	-	-	-	357.97
Classroom equipment – math	5,873.73	-	-	-	5,873.73
Computer program club	85.14	-	-	-	85.14
Community book project	50.00	-	-	-	50.00
Cross country	1,352.13	738.00	(1,244.06)	-	846.07
Debate	40.00	-	-	-	40.00
Environmental club	236.22	-	-	-	236.22
FBLA	371.20	70.00	(50.00)	-	391.20
French club	73.24	-	-	-	73.24
Forensics	772.17	-	(30.00)	-	742.17
General	127.41	2,328.45	(2,566.69)	495.00	384.17
Guidance	-	150.00	(19.25)	-	130.75
Hear Me Out Club	-	75.00	-	-	75.00
IB exams	138.71	304.32	(304.32)	-	138.71
JETS	1,854.86	23.98	(112.56)	-	1,766.28
Journalism	2,545.00	2,623.02	(3,399.17)	-	1,768.85
Junior class	574.64	-	(40.00)	-	534.64
Parking decals	465.00	30.00	-	(495.00)	-
Physical education	1,022.49	30.00	(25.00)	-	1,027.49
Robotics	6,669.47	-	-	-	6,669.47
Roots & Shoots	343.97	-	-	-	343.97
SCA	460.50	0.01	(204.06)	-	256.45
Senior class	2,192.39	1,210.00	(1,641.00)	-	1,761.39
Soccer club	1,566.40	1,492.00	(183.46)	-	2,874.94
Social fund	-	357.48	(357.48)	-	-
Spanish club	249.03	-	-	-	249.03
Summer reading	108.00	-	-	-	108.00
Sunshine club	616.58	930.00	(1,274.47)	-	272.11
Testing	-	102.00	-	-	102.00
Theatre guild	2,564.63	1,345.82	(984.81)	-	2,925.64
Virginia High School League	56.48	-	(55.00)	-	1.48
Weight lifting club	426.60	-	(365.00)	-	61.60
Writing club	164.00	-	-	-	164.00
	<u>\$ 38,889.30</u>	<u>\$ 17,760.08</u>	<u>\$ (19,718.61)</u>	<u>\$ -</u>	<u>\$ 36,930.77</u>

Status of Funds

Checking \$ 36,930.77



**DANVILLE PUBLIC SCHOOLS  
O.T. BONNER MIDDLE SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Academically gifted	\$ 453.04	\$ -	\$ -	\$ -	\$ 453.04
AG 6th grade	678.01	-	(147.00)	-	531.01
AG 8th grade	591.25	-	(175.00)	-	416.25
Athletics	981.61	-	(350.00)	-	631.61
Band	714.53	600.00	(615.00)	-	699.53
Chorus	1,878.69	-	-	-	1,878.69
Courtesy	11.62	-	(11.09)	-	0.53
Cheer club	333.20	-	-	-	333.20
Field trips – 8th grade	203.10	-	-	-	203.10
Field trips combined	636.26	-	-	-	636.26
General fund	35.00	16,600.40	(15,824.54)	-	810.86
Honor society	670.36	-	-	-	670.36
Interest account	40.59	2.34	(5.59)	-	37.34
Latin club	6.90	-	-	-	6.90
Library	0.78	1,619.73	(1,619.83)	-	0.68
Orchestra	3,221.00	2,245.00	(2,654.40)	-	2,811.60
Science department	1,358.58	1,105.00	(1,333.01)	-	1,130.57
SGA	399.89	-	(346.66)	-	53.23
Student activity	110.10	-	(72.00)	-	38.10
Teachers for Tomorrow	12.13	-	-	-	12.13
Textbook rental/other	245.00	-	-	-	245.00
Yearbook fund	28.47	55.08	-	-	83.55
	<u>\$ 12,610.11</u>	<u>\$ 22,227.55</u>	<u>\$ (23,154.12)</u>	<u>\$ -</u>	<u>\$ 11,683.54</u>

Status of Funds

Checking	\$ 11,683.54
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**DANVILLE PUBLIC SCHOOLS  
WESTWOOD MIDDLE SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Band	\$ 2,556.75	\$ 905.00	\$ -	\$ -	\$ 3,461.75
Chorus	250.80	-	40.00	-	290.80
Dan-Pitts. Co. Chamber	240.00	-	-	-	240.00
General	236.64	103.55	(140.29)	-	199.90
Hospitality	345.10	240.35	(484.99)	-	100.46
International alliance	1,149.18	-	(105.99)	-	1,043.19
Library	368.94	-	(103.80)	-	265.14
NJHS	1,794.79	-	-	-	1,794.79
Orchestra	634.94	-	-	-	634.94
Penny drive	71.34	-	-	-	71.34
Pictures	32.34	-	-	-	32.34
Roots & Shoots	4.58	-	-	-	4.58
SCA	108.36	-	-	-	108.36
Sports concession	7,156.11	6,605.34	(6,958.33)	-	6,803.12
Teachers for Tomorrow	105.00	-	(40.48)	-	64.52
Westwood cares	251.69	-	-	-	251.69
8th grade field trip	557.98	-	-	-	557.98
	<u>\$ 15,864.54</u>	<u>\$ 7,854.24</u>	<u>\$ (7,793.88)</u>	<u>\$ -</u>	<u>\$ 15,924.90</u>

Status of Funds

Checking	<u>\$ 15,924.90</u>
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**DANVILLE PUBLIC SCHOOLS  
E.A. GIBSON ELEMENARY SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Band	\$ 406.12	\$ -	\$ -	\$ -	\$ 406.12
Field trip fund	31.26	-	-	-	31.26
General	9,341.16	4,170.74	(6,071.93)	-	7,439.97
Gibson SGA	285.93	-	-	-	285.93
Green house	4,444.00	2,394.50	-	-	6,838.50
Hospitality fund	1,110.83	99.29	(120.20)	-	1,089.92
Interest on checking	14.43	3.82	-	-	18.25
Library fund	2,928.02	114.56	(85.00)	-	2,957.58
Music department	399.70	-	(147.50)	-	252.20
Yearbook	474.00	-	-	-	474.00
	<u>\$ 19,435.45</u>	<u>\$ 6,782.91</u>	<u>\$ (6,424.63)</u>	<u>\$ -</u>	<u>\$ 19,793.73</u>

Status of Funds

Checking	<u>\$ 19,793.73</u>
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**DANVILLE PUBLIC SCHOOLS  
FOREST HILLS ELEMENTARY SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
General fund	\$ 12,524.28	\$ 925.00	\$ (1,290.92)	\$ -	\$ 12,158.36
Grants	835.68	-	-	-	835.68
Media center	3,506.26	158.00	(1,355.62)	-	2,308.64
Recorder	270.92	-	-	-	270.92
Social committee	949.15	130.00	(87.90)	-	991.25
Technology	150.00	-	-	-	150.00
	<u>\$ 18,236.29</u>	<u>\$ 1,213.00</u>	<u>\$ (2,734.44)</u>	<u>\$ -</u>	<u>\$ 16,714.85</u>
Status of Funds					
Checking					<u>\$ 16,714.85</u>

**DANVILLE PUBLIC SCHOOLS  
G.L.H. JOHNSON ELEMENARY SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Flutes	\$ 167.70	\$ -	\$ -	\$ (8.40)	\$ 159.30
General	6,351.37	2,121.74	(2,859.41)	-	5,613.70
Hospitality	220.80	575.00	(595.63)	-	200.17
Library	4,086.53	-	-	-	4,086.53
School pictures	-	463.82	-	-	463.82
Textbooks – lost and damaged	(8.40)	-	-	8.40	-
	<u>\$ 10,818.00</u>	<u>\$ 3,160.56</u>	<u>\$ (3,455.04)</u>	<u>\$ -</u>	<u>\$ 10,523.52</u>

Status of Funds

Checking	<u><u>\$ 10,523.52</u></u>
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**DANVILLE PUBLIC SCHOOLS  
PARK AVENUE ELEMENTARY SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Field trips	\$ 1,308.14	\$ -	\$ -	\$ -	\$ 1,308.14
General	10,475.45	1,461.96	(1,779.74)	-	10,157.67
Grants	813.18	-	-	-	813.18
Library	2,023.09	11.00	-	-	2,034.09
Recorders	181.35	102.00	(147.50)	-	135.85
Remembrance	469.56	-	-	-	469.56
School pictures	8,695.56	2,129.99	(48.00)	-	10,777.55
	<u>\$ 23,966.33</u>	<u>\$ 3,704.95</u>	<u>\$ (1,975.24)</u>	<u>\$ -</u>	<u>\$ 25,696.04</u>
Status of Funds					
Checking					<u>\$ 25,696.04</u>

**DANVILLE PUBLIC SCHOOLS  
SCHOOLFIELD ELEMENTARY SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

Functions	Balance as of June 30, 2020	Receipts	Disbursements	Transfers	Balance as of June 30, 2021
Kindergarten field trips	\$ 377.00	\$ -	\$ -	\$ (377.00)	\$ -
1st grade field trips	118.50	-	-	(118.50)	-
2nd grade field trips	369.70	-	-	(369.70)	-
3rd grade field trips	150.46	-	-	(150.46)	-
4th grade field trips	721.33	-	-	(721.33)	-
5th grade field trips	-	150.00	(96.62)	-	53.38
Pre-school	-	20.00	-	-	20.00
Coca-Cola Bottling Co.	115.00	348.00	(364.00)	-	99.00
General	1,740.36	4,305.60	(5,055.62)	1,736.99	2,727.33
Interest	7.94	2.06	-	-	10.00
Memorial fund/combo	580.67	-	(554.85)	-	25.82
Library	3,570.11	1,149.55	(1,288.76)	-	3,430.90
Remembrance	673.01	1,841.59	(2,352.73)	-	161.87
School pictures	182.98	-	-	-	182.98
School store	83.45	12.00	-	-	95.45
	<u>\$ 8,690.51</u>	<u>\$ 7,828.80</u>	<u>\$ (9,712.58)</u>	<u>\$ -</u>	<u>\$ 6,806.73</u>

Status of Funds

Checking	<u>\$ 6,806.73</u>
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**DANVILLE PUBLIC SCHOOLS  
 WOODBERRY HILLS ELEMENTARY SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
 Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Faculty fund	\$ 196.91	\$ -	\$ (36.00)	\$ -	\$ 160.91
General	1,169.99	2,954.77	(3,072.85)	-	1,051.91
Interest	1.12	0.81	-	-	1.93
Library	1,149.38	-	(180.00)	-	969.38
School pictures	605.36	89.63	-	-	694.99
School store	2,797.69	-	-	-	2,797.69
	<u>\$ 5,920.45</u>	<u>\$ 3,045.21</u>	<u>\$ (3,288.85)</u>	<u>\$ -</u>	<u>\$ 5,676.81</u>

Status of Funds

Checking	<u><u>\$ 5,676.81</u></u>
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**DANVILLE PUBLIC SCHOOLS  
WOODROW WILSON INTERMEDIATE SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
General	\$ 319.63	\$ -	\$ (73.74)	\$ -	\$ 245.89
Interest	0.02	-	-	-	0.02
	<u>\$ 319.65</u>	<u>\$ -</u>	<u>\$ (73.74)</u>	<u>\$ -</u>	<u>\$ 245.91</u>
Status of Funds					
Checking					<u>\$ 245.91</u>

**DANVILLE PUBLIC SCHOOLS  
GROVE PARK PRESCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
General	\$ 7,406.81	\$ 1,702.57	\$ (500.00)	\$ -	\$ 8,609.38
Library	202.72	-	-	-	202.72
Remembrance	149.95	-	-	-	149.95
School pictures	-	687.85	-	-	687.85
School store	112.50	200.00	-	-	312.50
School trips	207.42	-	-	-	207.42
Technology reserve	8,000.00	-	-	-	8,000.00
	<u>\$ 16,079.40</u>	<u>\$ 2,590.42</u>	<u>\$ (500.00)</u>	<u>\$ -</u>	<u>\$ 18,169.82</u>

Status of Funds

Checking	<u>\$ 18,169.82</u>
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**DANVILLE PUBLIC SCHOOLS  
NORTHSIDE PRESCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
General fund	\$ 5,978.78	\$ 2.52	\$ -	\$ -	\$ 5,981.30
Library	155.82	-	-	-	155.82
Remembrance fund	66.13	-	-	-	66.13
School field trips	462.12	-	-	-	462.12
School pictures	-	571.29	-	-	571.29
School store	125.67	120.00	-	-	245.67
Technology reserve	8,000.00	-	-	-	8,000.00
	<u>\$ 14,788.52</u>	<u>\$ 693.81</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,482.33</u>

Status of Funds

Checking	<u>\$ 15,482.33</u>
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**DANVILLE PUBLIC SCHOOLS  
LANGSTON FOCUS SCHOOL**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Vending machine	\$ 362.45	\$ 5.96	\$ -	\$ -	\$ 368.41
General	349.47	1,043.16	(1,064.59)	0.28	328.32
Hospitality	139.00	261.38	(288.41)	-	111.97
Interest fund	-	0.28	-	(0.28)	-
Library	86.00	-	-	-	86.00
Senior class	4.40	-	-	-	4.40
Transcripts	388.30	20.00	-	-	408.30
	<u>\$ 1,329.62</u>	<u>\$ 1,330.78</u>	<u>\$ (1,353.00)</u>	<u>\$ -</u>	<u>\$ 1,307.40</u>

Status of Funds

Checking	<u><u>\$ 1,307.40</u></u>
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**DANVILLE PUBLIC SCHOOLS  
W.W. MOORE EDUCATION PROGRAM**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Bank interest	\$ 19.70	\$ 3.21	\$ -	\$ -	\$ 22.91
Courtesy fund	(16.02)	120.00	(50.00)	-	53.98
Greenhouse	10,371.91	603.30	-	-	10,975.21
Hair cuts	732.03	110.00	(100.00)	-	742.03
Post D	194.29	-	-	-	194.29
Student account	2,286.99	3,343.00	(2,480.09)	-	3,149.90
Teacher luncheons	0.01	-	-	-	0.01
	<u>\$ 13,588.91</u>	<u>\$ 4,179.51</u>	<u>\$ (2,630.09)</u>	<u>\$ -</u>	<u>\$ 15,138.33</u>

Status of Funds

Checking

\$ 15,138.33

**DANVILLE PUBLIC SCHOOLS  
ADULT AND CAREER EDUCATION CENTER**

**STATEMENT OF RECORDED CASH RECEIPTS AND DISBURSEMENTS  
Year Ended June 30, 2021**

<b>Functions</b>	<b>Balance as of June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Balance as of June 30, 2021</b>
Center funds	\$ 96.04	\$ 35.00	\$ (60.88)	\$ 4.64	\$ 74.80
GED testing	22,282.48	2,789.96	(4,482.71)	-	20,589.73
TEEN GED	657.30	-	-	-	657.30
Interest	-	4.64	-	(4.64)	-
	<u>\$ 23,035.82</u>	<u>\$ 2,829.60</u>	<u>\$ (4,543.59)</u>	<u>\$ -</u>	<u>\$ 21,321.83</u>

Status of Funds

Checking	<u><u>\$ 21,321.83</u></u>
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**DANVILLE PUBLIC SCHOOLS  
SCHOOL ACTIVITY FUNDS**

**NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2021**

**Note 1. Classification of Accounts**

Regular School Accounts

- Club accounts are funds that are to be used for the benefit of a distinct group of students enrolled in the local school division who have formed themselves into an organized entity with officials elected by the group. The activity is planned to occupy the attention and interest of the group concerned as opposed to the interest and concern of the entire student body.
- Instructional accounts contain funds to be used for the benefit of specific instructional programs. Funds available to each instructional account are spent in support of the appropriate instructional program to the extent deemed necessary by the principal.
- Major activity accounts contain funds to be used for the benefit of the entire student body or the Schools. Most school activities which generate revenue from fees, admissions, fund-raising drives, grants, and donations are in this category. Students involved in these activities may serve as official representatives of the Schools in activities or competitions with other schools. Authority for expenditures rests jointly with student officers, fund sponsors, and the principal, or with fund sponsors and the principal where student participation is not appropriate.

Clearing Accounts

- Clearing accounts are accounts in which funds flow in and out in equal amounts so that a zero balance is achieved over a period of time, usually the school year. In general, these accounts hold fund balances which will be forwarded to destinations outside the Schools (or in some cases inside the Schools), and any deficit balances will be cleared by reimbursement. Clearing accounts are generally dedicated for specific purposes and are not available for use in other school activities. Therefore, a portion of cash and cash equivalents and fund balance is restricted for the clearing account balances.

**Note 2. Transfers**

From time to time, it is necessary to make transfers from one individual fund to another. Such transfers are approved by the principal and are reflected at their gross amount in the accompanying financial statements.