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**Finance Officer/Treasurer's Report
Month Ending July 2021**

Beginning Balance for the Month	\$	1,224,844.10
Total of All Receipts for the Month	\$	759,264.33
Total of All Receipts and Beginning Balance	\$	1,984,108.43
Disbursements	\$	381,975.83
Balance at the Close of the Month (Cash in Bank)	\$	1,602,132.60

Fund Cash Balances:

General Fund	Fund 1	\$	823,829.84
* Special Projects	Fund 2	\$	174,129.05
**School Activity Fund	Fund 25	\$	33,022.84
Capital Outlay	Fund 310	\$	19,119.62
Building Fund	Fund 320	\$	283,959.71
Construction	Fund 360	\$	55,962.47
Food Service	Fund 51	\$	212,209.07
Total Cash in Bank of All Funds		\$	1,602,232.60

Finance Officer/Treasurer's Report for August 12, 2021

Signed: _____

Chad Bejersten

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the \$174,129.05 above.

** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$33,022.84 above.

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS				
Jul-21				
<u>Project</u>	<u>Grant *</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010G	L	Received	AWARDS DONATIONS	\$ 12,920.67
011G	L	Received	SIMS DONATION	\$ 1,619.00
015G	L	Received	STAFF FUNDRAISING- H. LINVILLE	\$ 1,815.70
018G	L	Received	TECHNOLOGY SALES	\$ 554.00
019G	L	Received	AG BARN IMPROVEMENTS PROJECT	\$ -
036G	L	Received	OPERATION 360!	\$ -
041G	L	Received	PREVENTION GRANT - S. MYERS	\$ 500.00
042G	L	Received	FFA SHOWGOAT DONATION	\$ 244.15
043G	L	Received	AG FACILITY DONATION	\$ 45.00
049G	L	Received	ARCHERY DONATION	\$ 133.06
050G	L	Received	SOURCES OF STRENGTH	\$ 239.55
051F	L	Received	STANDARDS GRANT	\$ -
052G	L	Received	SOURCES OF STRENGTH COMPREHEND	\$ 100.00
053G	L	Received	DURR TECHNOLOGY GRANT- B. GIFFORD	\$ 282.20
054G	L	Received	DURR TECHNOLOGY GRANT- F. GIFFORD	\$ -
055G	L	Received	FRYSC- PROJECT PROM	\$ 6.15
056G	L	Received	DURR FARM EXPANSION	\$ 2,000.00
110G	S	Semester	COMMUNITY EDUCATION	\$ -
110I	S	Semester	COMMUNITY EDUCATION	\$ -
120I	S	Quarterly	ESS	\$ -
125G	S	Quarterly	FRYSC	\$ 2,911.10
125I	S	Quarterly	FRYSC	\$ (3,123.90)
130I	S	Quarterly	GIFTED	\$ -
135I	S	Quarterly	KERA PRESCHOOL	\$ -
14MI	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ -
162G	S	Semester	KETS	\$ 15,471.40
162I	S	Semester	KETS	\$ -
168I	F	Semester	ALTERNATIVE/SAFE SCHOOLS	\$ -
17GG	F	Received	CORONAVIRUS RELIEF FUND	\$ -
310G	F	Monthly	TITLE I	\$ (599.53)
310I	F	Monthly	TITLE I	\$ -
320IE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (10,455.88)
337I	F	Monthly	IDEA B BASIC	\$ -
343G	F	Monthly	PRESCHOOL IDEA B	\$ (0.33)
343I	F	Monthly	PRESCHOOL IDEA B	\$ -
346I	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ -
348I	F	Monthly	VOCATIONAL PERKINS	\$ (860.40)
371I	F	Quarterly	COMMUNITY BASED WORK TRASITION	\$ -
381GD	F	Monthly	TENCO COVID DISLOCATED WORKER GRANT	\$ (2,661.52)
401I	F	Monthly	TITLE IIA TEACHER QUALITY	\$ -
466G	F	Quarterly	READING GRANT	\$ (9.74)
466I	F	Quarterly	READING GRANT	\$ -
552IW	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ -

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554G	F	Monthly	ESSER II	\$	-
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$	(19,016.86)
575G	F	Monthly	TENCO TRANSITIONS EMPLOYMENT GRANT	\$	-
588GC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$	(110,312.78)
613F	F	Monthly	ESSER	\$	-
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$	-
614I	F	Quarterly	GEAR UP	\$	-
633F	F	Monthly	GEER	\$	-
644F	F	Received	SCHOOL READINESS QUALITY IMPROVEMENT	\$	-
			PAYABLES	\$	181,165.80
			TOTAL	\$	72,966.84

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DISTRICT SCHOOL ACTIVITY ACCOUNTS			
Jul-21			
<u>Project</u>	<u>Account</u>	<u>Year</u>	<u>Balance</u>
701I	Athletics	2020-2021	\$ 520.82
702I	FRYSC Tailgate Donations (Back to School)	2020-2021	\$ 530.00
703I	Library - B. Gifford	2020-2021	\$ 96.11
705I	Student Achievement	2020-2021	\$ 471.75
706I	MS Math Class- B. Persinger	2020-2021	\$ 981.36
708I	Hazel Dryden	2020-2021	\$ 214,244.03
711I	Project Prom	2020-2021	\$ 2,255.48
713I	FRYSC General	2020-2021	\$ 2,875.55
715I	Greenhouse- F. Gifford	2020-2021	\$ 8,541.34
716I	Band	2020-2021	\$ 1,744.05
718I	Carnival	2020-2021	\$ 447.15
719I	Cheerleaders - Varsity	2020-2021	\$ 163.99
724I	Class of 2021 - G. Massey	2020-2021	\$ 3,755.00
725I	Elem Class - Third L. Brunner	2020-2021	\$ 503.30
727I	Elem Class - T. Gallagher	2020-2021	\$ -
728I	Elem Class - First	2020-2021	\$ -
729I	Elem Class - Second	2020-2021	\$ 181.16
730I	Elem Class - T. Woods	2020-2021	\$ 51.52
731I	Elem Class - S. Treese	2020-2021	\$ 520.99
735I	FACS Class - B. Thayer	2020-2021	\$ -
737I	Kindergarten - A. Johnson	2020-2021	\$ -
738I	MS & HS Business Class	2020-2021	\$ 2,026.80
739I	HS/MS Science- B. Cooper	2020-2021	\$ 467.56
740I	MS English- S. Gay	2020-2021	\$ -
742I	MS Social Studies Class- T. Mitchell	2020-2021	\$ 435.80
743I	HS English Class- K. Allison	2020-2021	\$ 64.80
744I	HS Math Class- M. Tanner	2020-2021	\$ 824.99
745I	HS Social Studies Class - T. Miller	2020-2021	\$ 148.28
746I	OT & Speech	2020-2021	\$ -
747I	Physical Ed - L. Mitchell	2020-2021	\$ -
748I	Preschool	2020-2021	\$ 165.00
749I	Primary (P - 2)	2020-2021	\$ -
750I	Spec Ed Class - P. Kelsch	2020-2021	\$ 258.21
752I	Spec Ed Class- S. Schalch	2020-2021	\$ 314.49
753I	Spec Ed HS - J. Brown	2020-2021	\$ 288.22
754I	Yearbook	2020-2021	\$ 7,156.51
759I	Homecoming- S. Johnson	2020-2021	\$ 573.37
760I	Spanish- D. Hildebrand	2020-2021	\$ 582.85
761I	Community Education- S. Johnson	2020-2021	\$ 743.63
762I	Livestock- F. Gifford	2020-2021	\$ 1,761.94
764I	Class of 2022 - S. Gay	2020-2021	\$ -
765I	Agriculture- F. Gifford	2020-2021	\$ 43.46

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766I	Middle School Cheerleaders- S. Dischar	2020-2021	\$	1,364.82
767I	Class of 2023- K. Allison	2020-2021	\$	3,450.55
768I	Denham Scholarship Donation	2020-2021	\$	1,000.00
769I	Elem. Class- D. Rosenthal	2020-2021	\$	773.73
770I	Beekeeping- F. Gifford	2020-2021	\$	1,158.75
771I	Class of 2024- M. Tanner	2020-2021	\$	961.98
772I	Elementary (3-5)	2020-2021	\$	-
773I	Art	2020-2021	\$	-
774I	Class of 2025- T. Mitchell	2020-2021	\$	1,740.61
775I	Ad Hoc Donation- Circus	2020-2021	\$	8,000.00
776I	Iready- G. Massey	2020-2021	\$	130.61
777I	Elementary/Middle Cheer- S. Dischar	2020-2021	\$	941.18
780I	Class of 2026- B. Persinger	2020-2021	\$	1,026.35
781I	Elem Class- 2/3 Split	2020-2021	\$	212.09
782I	4th, 5th, 6th Social Studies	2020-2021	\$	242.90
783I	K. Graves	2020-2021	\$	319.13
784I	Class of 1971 Scholarship	2020-2021	\$	1,100.00
	Total of District School Accounts:		\$	276,162.21
	Balance from District Grants/Projects:		\$	72,966.84
	Commercial Bank Scholarship CD:		\$	(175,000.00)
			\$	174,129.05

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FUND 25 SCHOOL ACTIVITY ACCOUNT BALANCES			
Jul-21			
<u>Project</u>	<u>Account</u>	<u>Year</u>	<u>Balance</u>
701GS	ATHLETICS	2020-2021	\$ 14,738.85
712GS	GENERAL	2020-2021	\$ 102.81
713GS	BETA	2020-2021	\$ 28.54
716GS	BAND	2020-2021	\$ 1,272.47
764GS	CLASS OF 2022	2020-2021	\$ 5,441.70
765GS	FFA	2020-2021	\$ 665.22
768GS	CLASS OF 2023	2020-2021	\$ 1,792.82
771GS	CLASS OF 2024	2020-2021	\$ 1,196.20
774GS	CLASS OF 2025	2020-2021	\$ 3,067.30
775GS	FBLA	2020-2021	\$ 637.84
776GS	FCCLA	2020-2021	\$ 340.36
777GS	FACULTY/STAFF	2020-2021	\$ 458.86
778GS	10TH REGION VB COACHES ASSOCIATION	2020-2021	\$ 2,704.43
779GS	HS DRAMA CLUB	2020-2021	\$ 575.44
780GS	CLASS OF 2026	2020-2021	\$ -
			\$ 33,022.84

Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Jul-21

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Bank Statement	\$	1,700,403.14
Outstanding Deposits	\$	-
Outstanding Checks	\$	98,170.54
	\$	1,602,232.60

Ledger Balance	\$	1,224,844.10
Receipts	\$	759,264.33
Disbursements	\$	381,875.83
	\$	1,602,232.60

Reciepts:

\$759,125.33

\$139.01 (Interest)

Disbursements:

7/15/21 Payroll

7/30/21 Payroll

Claims/Warrants:

\$ 62,602.92

\$ 95,315.73

\$ 223,957.18

\$ 381,875.83

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Robertson County School District FY 2021-2022									
Cash Flow Projections General Fund 1									
	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>			
Balance Carried Forward	\$ 853,331.13	\$ 823,829.84	\$ 843,046.33	\$ 797,870.83	\$ 728,546.37	\$ 620,162.29			
REVENUES: Local/State/Other									
Utility Tax	\$ 15,694.64	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00			
Motor Vehicle	\$ 12,739.15	\$ 7,000.00	\$ 6,000.00	\$ 5,000.00	\$ 8,000.00	\$ 3,460.05			
Delinquent Tax	\$ 521.59	\$ 2,300.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 578.97			
Telecommunication Tax	\$ 615.50	\$ 615.50	\$ 615.50	\$ 615.50	\$ 615.50	\$ 615.50			
Omitted Property Tax		\$ -	\$ -	\$ -	\$ -	\$ -			
Property Tax		\$ -	\$ -	\$ -	\$ 360,000.00	\$ 25,000.00			
Franchise Tax	\$ 89,390.71	\$ -	\$ -	\$ -	\$ -	\$ -			
Interest	\$ 88.22	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00			
Seek/Tier I State	\$ 175,502.00	\$ 175,502.00	\$ 175,502.00	\$ 175,502.00	\$ 175,502.00	\$ 175,502.00			
Other Reimb.	\$ 5,737.44	\$ 546.46	\$ 994.75	\$ 105.00	\$ 68,556.99	\$ 36,019.95			
IRS Rebate Payment Reimb					\$ -	\$ -			
Coronavirus Relief Funding						\$ -			
Total:	\$ 300,289.25	\$ 186,063.96	\$ 191,212.25	\$ 188,822.50	\$ 620,274.49	\$ 248,276.47			
Interfund Receivables	\$ 181,165.80								
EXPENSES:									
Claims (Expenses)	\$ 35,477.01	\$ 48,321.93	\$ 41,985.03	\$ 57,726.73	\$ 60,195.77	\$ 50,869.81			
IRS Rebate Payment to Fund 1					\$ 372,285.97				
Required Nickle to Building Fund	\$ -	\$ -	\$ -	\$ -	\$ 111,894.00				
Payroll 15th	\$ 44,669.30	\$ 29,001.23	\$ 98,997.38	\$ 99,948.86	\$ 90,274.33	\$ 98,403.68			
Payroll 30th	\$ 68,478.43	\$ 89,524.31	\$ 95,405.34	\$ 100,471.37	\$ 94,008.50	\$ 93,738.49			
Total:	\$ 148,624.74	\$ 166,847.47	\$ 236,387.75	\$ 258,146.96	\$ 728,658.57	\$ 243,011.98			
ENDING BALANCE:	\$ 823,829.84	\$ 843,046.33	\$ 797,870.83	\$ 728,546.37	\$ 620,162.29	\$ 625,426.78			

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101 CASH IN BANK	151,664.51	823,829.84
10	6130 INTERFUND RECEIVABLES	.00	181,165.80
10	6153 ACCOUNTS RECEIVABLE	-124,087.89	.00
10	6181 PREPAID EXPENSES	-29,437.61	.00
	TOTAL ASSETS	-1,860.99	1,004,995.64
LIABILITIES			
10	7421 ACCOUNTS PAYABLE	49,451.08	.00
10	7461 ACCR SALARIES & BENEFIT PAYABLE	-2,820.04	-2,820.04
	TOTAL LIABILITIES	46,631.04	-2,820.04
FUND BALANCE			
10	6302 REVENUES CONTROL	-176,201.36	-176,201.36
10	7602 EXPENDITURES CONTROL	131,431.31	131,431.31
10	8723 NONSPENDABLE-PREPAIDS	.00	-29,437.61
10	8770 UNASSIGNED FUND BALANCE	.00	-927,967.94
	TOTAL FUND BALANCE	-44,770.05	-1,002,175.60
	TOTAL LIABILITIES + FUND BALANCE	1,860.99	-1,004,995.64

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101	174,129.05	174,129.05
20	6101C	.03	382.37
20	6106	.00	175,000.00
20	6153	-319,059.20	.00
TOTAL ASSETS		-144,930.12	349,511.42
LIABILITIES			
20	7400	.00	-181,165.80
20	7481	37,189.63	.00
TOTAL LIABILITIES		37,189.63	-181,165.80
FUND BALANCE			
20	6302	20,403.65	20,403.65
20	7602	87,336.84	87,336.84
20	8737	.00	-276,086.11
TOTAL FUND BALANCE		107,740.49	-168,345.62
TOTAL LIABILITIES + FUND BALANCE		144,930.12	-349,511.42

ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
25	6101 CASH IN BANK	2,799.28	33,022.84
	TOTAL ASSETS	2,799.28	33,022.84
FUND BALANCE			
25	6302 REVENUES CONTROL	-33,493.34	-33,493.34
25	7602 EXPENDITURES CONTROL	470.50	470.50
25	8737 RESTRICTED - OTHER	30,223.56	.00
	TOTAL FUND BALANCE	-2,799.28	-33,022.84
	TOTAL LIABILITIES + FUND BALANCE	-2,799.28	-33,022.84

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31 6101 CASH IN BANK	19,119.62	19,119.62
	TOTAL ASSETS	19,119.62	19,119.62
FUND BALANCE	31 6302 REVENUES CONTROL	-19,119.62	-19,119.62
	TOTAL FUND BALANCE	-19,119.62	-19,119.62
TOTAL LIABILITIES + FUND BALANCE		-19,119.62	-19,119.62

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		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
ASSETS	32 6101 CASH IN BANK	-1,368.47		283,959.71
	TOTAL ASSETS	-1,368.47		283,959.71
FUND BALANCE	32 6302 REVENUES CONTROL	-117,381.88		-117,381.88
	32 7602 EXPENDITURES CONTROL	118,750.35		118,750.35
	32 8734 RESTRICTED-SFCC ESCROW-PRIOR	.00		-239,645.44
	32 8738 RESTRICTED-SFCC ESCROW-CURRENT	.00		-45,682.74
TOTAL FUND BALANCE		1,368.47		-283,959.71
TOTAL LIABILITIES + FUND BALANCE		1,368.47		-283,959.71

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			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	4.66	55,962.47
		TOTAL ASSETS	4.66	55,962.47
LIABILITIES	36	7421 ACCOUNTS PAYABLE	161,994.34	161,994.34
		TOTAL LIABILITIES	161,994.34	161,994.34
FUND BALANCE	36	6302 REVENUES CONTROL	-4.66	-4.66
	36	7602 EXPENDITURES CONTROL	-161,994.34	-161,994.34
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-55,957.81
		TOTAL FUND BALANCE	-161,999.00	-217,956.81
		TOTAL LIABILITIES + FUND BALANCE	-4.66	-55,962.47
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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	31,039.85	212,209.07
51	6153 ACCOUNTS RECEIVABLE	-57,684.34	.00
51	6171 INVENTORIES FOR CONSUMPTION	.00	15,390.00
51	6400O DEFERRED OUTFLOWS FROM OPEB	.00	35,031.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	86,149.00
	TOTAL ASSETS	-26,644.49	348,779.07
LIABILITIES			
51	7421 ACCOUNTS PAYABLE	11,737.52	.00
51	7541O UNFUNDED OPEB LIABILITY	.00	-73,701.00
51	7541P NET PENSION LIABILITY	.00	-308,263.00
51	7700O DEF INFLWS FROM OPEB	.00	-28,309.00
51	7700P DEFERRED INFLWS FROM PENSION	.00	-16,360.00
	TOTAL LIABILITIES	11,737.52	-426,633.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-48.91	-48.91
51	7602 EXPENDITURES CONTROL	14,955.88	14,955.88
51	8737O RESTRICTED OTHER OPEB	.00	66,979.00
51	8737P RESTRICTED OTHER	.00	238,474.00
51	8739 RESTRICTED-NEW ASSETS (FD SVC)	.00	-169,431.70
51	8739I RESTRICTED INVENTORY	.00	-15,390.00
51	8770 UNASSIGNED FUND BALANCE	.00	-57,684.34
	TOTAL FUND BALANCE	14,906.97	77,853.93
TOTAL LIABILITIES + FUND BALANCE		26,644.49	-348,779.07