

Finance Officer/Treasurer's Report
Month Ending September 2021

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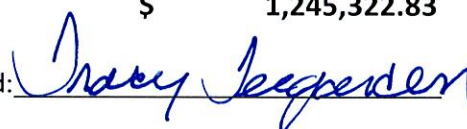
Beginning Balance for the Month	\$	1,393,048.51
Total of All Receipts for the Month	\$	348,161.81
Total of All Receipts and Beginning Balance	\$	1,741,210.32
Disbursements	\$	495,887.49
Balance at the Close of the Month (Cash in Bank)	\$	1,245,322.83

Fund Cash Balances:

General Fund	Fund 1	\$	878,104.18
* Special Projects	Fund 2	\$	(143,152.68)
**School Activity Fund	Fund 25	\$	38,684.49
Capital Outlay	Fund 310	\$	19,123.03
Building Fund	Fund 320	\$	198,986.22
Construction	Fund 360	\$	55,972.50
Food Service	Fund 51	\$	197,605.09

Total Cash in Bank of All Funds	\$	1,245,322.83
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Finance Officer/Treasurer's Report for October 18, 2021

Signed: 

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$143,152.68) above.

** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$38,684.49 above.

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DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS				
Sep-21				
<u>Project</u>	<u>Grant *</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010I	L	Received	AWARDS DONATIONS	\$ 8,028.67
011I	L	Received	SIMS DONATION	\$ 1,619.00
015I	L	Received	STAFF FUNDRAISING- H. LINVILLE	\$ 1,815.70
018I	L	Received	TECHNOLOGY SALES	\$ -
041I	L	Received	PREVENTION GRANT - S. MYERS	\$ 1,000.00
042I	L	Received	FFA SHOWGOAT DONATION	\$ 244.15
043I	L	Received	AG FACILITY DONATION	\$ 45.00
049I	L	Received	ARCHERY DONATION	\$ 133.06
050I	L	Received	SOURCES OF STRENGTH	\$ 239.55
052I	L	Received	SOURCES OF STRENGTH COMPREHEND	\$ 100.00
053G	L	Received	DURR TECHNOLOGY GRANT- B. GIFFORD	\$ 282.20
055I	L	Received	FRYSC- PROJECT PROM	\$ 6.15
056G	L	Received	DURR FARM EXPANSION	\$ 2,000.00
110I	S	Semester	COMMUNITY EDUCATION	\$ (3,345.47)
120I	S	Quarterly	ESS	\$ 2,988.98
125G	S	Quarterly	FRYSC	\$ 2,220.31
125I	S	Quarterly	FRYSC	\$ (9,387.94)
130I	S	Quarterly	GIFTED	\$ (1,183.77)
135I	S	Quarterly	KERA PRESCHOOL	\$ 6,273.84
14MI	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 35,770.71
162G	S	Semester	KETS	\$ 13,277.59
162I	S	Semester	KETS	\$ -
168I	F	Semester	ALTERNATIVE/SAFE SCHOOLS	\$ 3,013.42
17GG	F	Received	CORONAVIRUS RELIEF FUND	\$ -
310G	F	Monthly	TITLE I	\$ (11,874.41)
310I	F	Monthly	TITLE I	\$ -
320IE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (30,956.74)
337F	F	Quarterly	IDEA B BASIC	\$ (112.00)
337G	F	Quarterly	IDEA B BASIC	\$ -
337I	F	Monthly	IDEA B BASIC	\$ (9,595.36)
343G	F	Monthly	PRESCHOOL IDEA B	\$ -
343I	F	Monthly	PRESCHOOL IDEA B	\$ (737.71)
346I	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ (3,519.19)
348I	F	Monthly	VOCATIONAL PERKINS	\$ (2,412.63)
371I	F	Quarterly	COMMUNITY BASED WORK TRASITION	\$ (4,284.72)
381GD	F	Monthly	TENCO COVID DISLOCATED WORKER GRANT	\$ (9,680.47)
401I	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (2,232.15)
466G	F	Quarterly	READING GRANT	\$ (20,930.10)
466I	F	Quarterly	READING GRANT	\$ (7,470.12)
473G	F	Monthly	ARP ESSER	\$ (17,805.26)
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ (13,270.54)
478I	F	Monthly	ARP IDEA BASIC	\$ -
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -

552I	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (1,077.77)
554G	F	Monthly	ESSER II	\$ (3,728.68)
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$ (16,523.49)
554GS	F	Monthly	ESSER II STATE SET ASIDE	\$ (15,416.00)
588GC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$ (79,033.44)
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
614I	F	Quarterly	GEAR UP	\$ (5,286.09)
633F	F	Monthly	GEER	\$ -
			TOTAL	\$ (190,805.72)

DISTRICT SCHOOL ACTIVITY ACCOUNTS			
Sep-21			
<u>Project</u>	<u>Account</u>	<u>Year</u>	<u>Balance</u>
701I	Athletics	2021-2022	\$ 92.14
702I	FRYSC Tailgate Donations (Back to School)	2021-2022	\$ -
703I	Library - B. Gifford	2021-2022	\$ 479.01
705I	Student Achievement	2021-2022	\$ 471.75
706I	MS Math Class- B. Persinger	2021-2022	\$ 802.07
708I	Hazel Dryden	2021-2022	\$ 171,185.67
711I	Project Prom	2021-2022	\$ 255.48
713I	FRYSC General	2021-2022	\$ 2,875.55
715I	Greenhouse- F. Gifford	2021-2022	\$ 6,337.01
716I	Band	2021-2022	\$ 1,438.05
718I	Carnival	2021-2022	\$ 447.15
719I	Cheerleaders - Varsity	2021-2022	\$ 163.99
724I	Class of 2021 - G. Massey	2021-2022	\$ 1,255.00
725I	Elem Class - Third L. Brunner	2021-2022	\$ 320.35
727I	Elem Class - T. Gallagher	2021-2022	\$ -
728I	Elem Class - First	2021-2022	\$ 486.00
729I	Elem Class - Second	2021-2022	\$ 388.39
730I	Elem Class - T. Woods	2021-2022	\$ 51.52
731I	Elem Class - S. Treese	2021-2022	\$ 400.99
735I	FACS Class - B. Thayer	2021-2022	\$ 500.00
737I	Kindergarten - A. Johnson	2021-2022	\$ 692.00
738I	MS & HS Business Class	2021-2022	\$ 231.80
739I	HS/MS Science- B. Cooper	2021-2022	\$ 311.91
740I	MS English- S. Gay	2021-2022	\$ 432.08
742I	MS Social Studies Class- T. Mitchell	2021-2022	\$ 500.00
743I	HS English Class- K. Allison	2021-2022	\$ 500.00
744I	HS Math Class- M. Tanner	2021-2022	\$ 532.41
745I	HS Social Studies Class - T. Miller	2021-2022	\$ 500.00
746I	OT & Speech	2021-2022	\$ -
747I	Physical Ed - L. Mitchell	2021-2022	\$ 500.00
748I	Preschool	2021-2022	\$ 500.00
749I	Primary (P - 2)	2021-2022	\$ -
750I	Spec Ed Class - P. Kelsch	2021-2022	\$ 258.21
752I	Spec Ed Class- S. Schalch	2021-2022	\$ 175.05
753I	Spec Ed HS - J. Brown	2021-2022	\$ 288.22
754I	Yearbook	2021-2022	\$ 1,222.63
759I	Homecoming- S. Johnson	2021-2022	\$ 573.37
760I	Spanish- D. Hildebrand	2021-2022	\$ 582.85
761I	Community Education- S. Johnson	2021-2022	\$ 476.09
762I	Livestock- F. Gifford	2021-2022	\$ 4,577.00
764I	Class of 2022 - S. Gay	2021-2022	\$ -
765I	Agriculture- F. Gifford	2021-2022	\$ 43.46

766I	Middle School Cheerleaders- S. Dischar	2021-2022	\$	1,364.82
767I	Class of 2023- K. Allison	2021-2022	\$	3,450.55
768I	Denham Scholarship Donation	2021-2022	\$	1,000.00
769I	Elem. Class- D. Rosenthal	2021-2022	\$	590.22
770I	Beekeeping- F. Gifford	2021-2022	\$	919.04
771I	Class of 2024- M. Tanner	2021-2022	\$	961.98
772I	Elementary (3-5)	2021-2022	\$	-
773I	Art	2021-2022	\$	500.00
774I	Class of 2025- T. Mitchell	2021-2022	\$	1,740.61
775I	Ad Hoc Donation- Circus	2021-2022	\$	8,000.00
776I	Iready- G. Massey	2021-2022	\$	95.80
777I	Elementary/Middle Cheer- S. Dischar	2021-2022	\$	941.18
780I	Class of 2026- B. Persinger	2021-2022	\$	1,026.35
781I	Elem Class- 2/3 Split	2021-2022	\$	272.69
782I	4th, 5th, 6th Social Studies	2021-2022	\$	329.89
783I	3rd Grade- K. Graves	2021-2022	\$	195.08
784I	Class of 1971 Scholarship	2021-2022	\$	-
785I	5th Grade- L. Unthank	2021-2022	\$	417.63
	Total of District School Accounts:		\$	222,653.04
	Balance from District Grants/Projects:		\$	(190,805.72)
	Commercial Bank Scholarship CD:		\$	(175,000.00)
			\$	(143,152.68)

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FUND 25 SCHOOL ACTIVITY ACCOUNT BALANCES			
Sep-21			
<u>Project</u>	<u>Account</u>	<u>Year</u>	<u>Balance</u>
701IS	ATHLETICS	2021-2022	\$ 12,312.89
712IS	GENERAL	2021-2022	\$ 109.28
713IS	BETA	2021-2022	\$ 28.54
716IS	BAND	2021-2022	\$ 1,272.47
764IS	CLASS OF 2022	2021-2022	\$ 5,441.70
765IS	FFA	2021-2022	\$ 7,029.36
768IS	CLASS OF 2023	2021-2022	\$ 1,792.82
771IS	CLASS OF 2024	2021-2022	\$ 1,196.20
774IS	CLASS OF 2025	2021-2022	\$ 3,403.30
775IS	FBLA	2021-2022	\$ 637.84
776IS	FCCLA	2021-2022	\$ 521.36
777IS	FACULTY/STAFF	2021-2022	\$ 458.86
778IS	10TH REGION VB COACHES ASSOCIATION	2021-2022	\$ 3,904.43
779IS	HS DRAMA CLUB	2021-2022	\$ 575.44
780IS	CLASS OF 2026	2021-2022	\$ -
			\$ 38,684.49

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

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Bank Statement	\$	1,386,374.74
Outstanding Deposits	\$	-
Outstanding Checks	\$	141,051.91
	\$	1,245,322.83

Ledger Balance	\$	1,393,048.51
Receipts	\$	348,161.81
Disbursements	\$	495,887.49
	\$	1,245,322.83

Reciepts:

\$348,073.55
\$88.26 (Interest)

Disbursements:

9/15/21 Payroll	\$	169,932.93
9/30/21 Payroll	\$	179,111.73
Claims/Warrants:	\$	146,842.83
	\$	495,887.49

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	\$ 863,318.91	\$ 878,104.18	\$ 799,926.83	\$ 1,160,201.47
REVENUES: Local/State/Other						
Utility Tax	\$ 15,694.64	\$ -	\$ 15,855.36	\$ -	\$ 7,000.00	\$ 7,000.00
Motor Vehicle	\$ 12,739.15	\$ 7,001.46	\$ 5,672.26	\$ 5,000.00	\$ 8,000.00	\$ 3,460.05
Delinquent Tax	\$ 521.59	\$ 3,047.21	\$ 1,662.01	\$ 500.00	\$ 500.00	\$ 578.97
Telecommunication Tax	\$ 615.50	\$ 615.65	\$ 620.62	\$ 615.65	\$ 615.65	\$ 615.65
Omitted Property Tax		\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax		\$ -	\$ -	\$ -	\$ 360,000.00	\$ 25,000.00
Franchise Tax	\$ 89,390.71	\$ -	\$ 1,835.28	\$ -	\$ -	\$ -
Interest	\$ 88.22	\$ 98.66	\$ 52.22	\$ 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	\$ 2,873.75	\$ 3,050.00	\$ 105.00	\$ 68,556.99	\$ 36,019.95
IRS Rebate Payment Reimb					\$ -	
Coronavirus Relief Funding						\$ -
Total:	\$ 300,289.25	\$ 189,138.73	\$ 204,249.75	\$ 181,822.65	\$ 620,274.64	\$ 248,276.62
Interfund Receivables	\$ 181,165.80					
EXPENSES:						
Claims (Expenses)	\$ 35,477.01	\$ 41,985.03	\$ 42,690.60	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
IRS Rebate Payment to Fund 1					\$ -	
Required Nickle to Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll 15th	\$ 44,669.30	\$ 38,433.07	\$ 70,961.23	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Payroll 30th	\$ 68,478.43	\$ 69,231.56	\$ 75,812.65	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Total:	\$ 148,624.74	\$ 149,649.66	\$ 189,464.48	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00
ENDING BALANCE:	\$ 823,829.84	\$ 863,318.91	\$ 878,104.18	\$ 799,926.83	\$ 1,160,201.47	\$ 1,148,478.09

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101 CASH IN BANK	-57,541.92	878,104.18
	TOTAL ASSETS	-57,541.92	878,104.18
LIABILITIES			
10	7461 ACCR SALARIES & BENEFIT PAYABLE	-1,492.15	-7,346.11
10	7603 PURCHASE OBLIGATIONS	11,380.46	25,581.56
	TOTAL LIABILITIES	9,888.31	18,235.45
FUND BALANCE			
10	6302 REVENUES CONTROL	-204,249.75	-566,716.09
10	7602 EXPENDITURES CONTROL	263,283.82	648,736.02
10	8723 NONSPENDABLE-PREPAIDS	.00	-29,437.61
10	8753 ASSIGNED-PURCH OBL - CURRENT	-11,380.46	-25,581.56
10	8770 UNASSIGNED FUND BALANCE	.00	-923,340.39
	TOTAL FUND BALANCE	47,653.61	-896,339.63
TOTAL LIABILITIES + FUND BALANCE		57,541.92	-878,104.18

FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD		BALANCE
ASSETS					
20	6101	CASH IN BANK	-76,811.24		-143,152.68
20	6101C	CASH CHARITABLE GAMING	.02		382.42
20	6106	OTHER CASH	.00		175,000.00
	TOTAL ASSETS		-76,811.22		32,229.74
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS	35,036.68		46,544.56
	TOTAL LIABILITIES		35,036.68		46,544.56
FUND BALANCE					
20	6302	REVENUES CONTROL	-94,564.17		-224,410.24
20	7602	EXPENDITURES CONTROL	171,375.39		468,266.61
20	8737	RESTRICTED - OTHER	.00		-557,836.66
20	8753	ASSIGNED-PURCH OBL - CURRENT	-35,036.68		-46,544.56
20	8770	UNASSIGNED FUND BALANCE	.00		281,750.55
	TOTAL FUND BALANCE		41,774.54		-78,774.30
	TOTAL LIABILITIES + FUND BALANCE		76,811.22		-32,229.74

10/07/2021 10:30 ROBERTSON COUNTY BOARD OF EDUCATION
9505ttee BALANCE SHEET FOR 2022 3

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25 6101 CASH IN BANK	4,521.80	38,684.49
	TOTAL ASSETS	4,521.80	38,684.49
FUND BALANCE	25 6302 REVENUES CONTROL	-10,372.55	-46,347.60
	25 7602 EXPENDITURES CONTROL	5,850.75	7,663.11
	TOTAL FUND BALANCE	-4,521.80	-38,684.49
	TOTAL LIABILITIES + FUND BALANCE	-4,521.80	-38,684.49

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FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	1.31	19,123.03
	TOTAL ASSETS	1.31	19,123.03
FUND BALANCE			
31	6302 REVENUES CONTROL	-1.31	-19,123.03
	TOTAL FUND BALANCE	-1.31	-19,123.03
	TOTAL LIABILITIES + FUND BALANCE	-1.31	-19,123.03

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ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
32	6101 CASH IN BANK	14.14	198,986.22
	TOTAL ASSETS	14.14	198,986.22
FUND BALANCE			
32	6302 REVENUES CONTROL	-14.14	-117,417.71
32	7602 EXPENDITURES CONTROL	.00	203,759.67
32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-239,645.44
32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,682.74
	TOTAL FUND BALANCE	-14.14	-198,986.22
TOTAL LIABILITIES + FUND BALANCE		-14.14	-198,986.22

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			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	3.98	55,972.50
		TOTAL ASSETS	3.98	55,972.50
LIABILITIES	36	7421 ACCOUNTS PAYABLE	.00	161,994.34
		TOTAL LIABILITIES	.00	161,994.34
FUND BALANCE	36	6302 REVENUES CONTROL	-3.98	-14.69
	36	7602 EXPENDITURES CONTROL	.00	-161,994.34
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-55,957.81
		TOTAL FUND BALANCE	-3.98	-217,966.84
		TOTAL LIABILITIES + FUND BALANCE	-3.98	-55,972.50

TOTAL LIABILITIES + FUND BALANCE

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-17,913.75	197,605.09
51	6171 INVENTORIES FOR CONSUMPTION	.00	15,390.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	35,031.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	86,149.00
	TOTAL ASSETS	-17,913.75	334,175.09
LIABILITIES			
51	75410 UNFUNDED OPEB LIABILITY	.00	-73,701.00
51	7541P NET PENSION LIABILITY	.00	-308,263.00
51	7603 PURCHASE OBLIGATIONS	12,599.73	12,599.73
51	77000 DEF INFLWS FROM OPEB	.00	-28,309.00
51	7700P DEFERRED INFLWS FROM PENSION	.00	-16,360.00
	TOTAL LIABILITIES	12,599.73	-414,033.27
FUND BALANCE			
51	6302 REVENUES CONTROL	-38,741.13	-79,286.35
51	7602 EXPENDITURES CONTROL	56,654.88	108,771.41
51	87370 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	8753 ASSIGNED-PURCH OBL - CURRENT	-12,599.73	-12,599.73
51	8770 UNASSIGNED FUND BALANCE	.00	-57,658.45
	TOTAL FUND BALANCE	5,314.02	79,858.18
TOTAL LIABILITIES + FUND BALANCE		17,913.75	-334,175.09
		=====	=====