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**Finance Officer/Treasurer's Report
Month Ending June 2022**

Beginning Balance for the Month	\$	1,302,554.57
Total of All Receipts for the Month	\$	463,778.76
Total of All Receipts and Beginning Balance	\$	1,766,333.33
Disbursements	\$	796,857.75
Balance at the Close of the Month (Cash in Bank)	\$	969,475.58

Fund Cash Balances:

General Fund	Fund 1	\$	711,103.23
* Special Projects-Grants	Fund 2	\$	(214,769.64)
**District School Activity Fund	Fund 21	\$	61,442.06
***School Activity Fund	Fund 25	\$	14,806.95
Capital Outlay	Fund 310	\$	38,244.23
Building Fund	Fund 320	\$	319,001.52
Construction	Fund 360	\$	23,020.42
Food Service	Fund 51	\$	16,626.81
Total Cash in Bank of All Funds		\$	969,475.58

Finance Officer/Treasurer's Report for July 18, 2022

Signed: 

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$214,769.64) above.

** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$61,442.06 above.

*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$14,806.95 above.

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DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Jun-22				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010I	L	Received	AWARDS DONATIONS	\$ 5,718.79
011I	L	Received	SIMS DONATION	\$ 1,619.00
015I	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 2,143.46
018I	L	Received	TECHNOLOGY SALES	\$ 1,666.43
041I	L	Received	PREVENTION GRANT - S. JOHNSON	\$ 1,000.00
042I	L	Received	FFA SHOWGOAT DONATION	\$ 244.15
043I	L	Received	AG FACILITY DONATION	\$ 45.00
049I	L	Received	ARCHERY DONATION	\$ 1,863.06
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	\$ 10.28
057I	L	Received	T-SHIRT DONATIONS	\$ 150.00
058I	L	Received	DURR 21-22- F. GIFFORD	\$ 2,000.00
059I	L	Received	DURR 21-22- B. GIFFORD	\$ 2,000.00
10EI	S	Received	KTIP	\$ 373.86
10TI	S	Received	KENTUCKY WASTE TIRE CRUMB RUBBER	\$ 11,000.00
110I	S	Semester	COMMUNITY EDUCATION	\$ -
120I	S	Quarterly	ESS	\$ -
125G	S	Quarterly	FRYSC	\$ -
125I	S	Quarterly	FRYSC	\$ (3,087.07)
130I	S	Quarterly	GIFTED	\$ -
135I	S	Quarterly	KERA PRESCHOOL	\$ -
14MI	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ -
162I	S	Semester	KETS	\$ 1,452.11
168I	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ -
168IS	S	Quarterly	SCHOOL SECURITY SAFE SCHOOLS	\$ -
310I	F	Monthly	TITLE I	\$ (27,847.04)
320IE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ -
337I	F	Monthly	IDEA B BASIC	\$ (23,505.55)
343I	F	Monthly	PRESCHOOL IDEA B	\$ (695.44)
346I	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ -
348GA	F	Monthly	VOCATIONAL PERKINS CARRYOVER	\$ (702.00)
348I	F	Monthly	VOCATIONAL PERKINS	\$ (276.00)
371I	F	Quarterly	COMMUNITY BASED WORK TRASITION	
381GD	F	Monthly	TENCO COVID DISLOCATED WORKER GRANT	\$ -
401I	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (3,177.55)
466I	F	Quarterly	READING GRANT	\$ (26,146.51)
473G	F	Monthly	ARP ESSER	\$ (50,179.04)
473GK	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ (13,304.29)
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	\$ (1,484.84)

478I	F	Monthly	ARP IDEA BASIC	\$ (4,197.00)
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ 300.00
552I	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (2,013.11)
554G	F	Monthly	ESSER II	\$ (9,120.50)
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$ (28,669.32)
554GL	F	Monthly	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
554GS	F	Monthly	ESSER II STATE SET ASIDE	\$ -
554GV	F	Monthly	ESSER II VACCINE INCENTIVE	\$ -
588GC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$ -
588IC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$ (52,578.42)
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
614I	F	Quarterly	GEAR UP	\$ -
633F	F	Monthly	GEER	\$ -
			TOTAL	\$ (214,769.64)

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Jun-22			
<u>Project</u>	<u>Account</u>	<u>Year</u>	<u>Balance</u>
701I	Athletics	2021-2022	\$ 149.90
702I	FRYSC Tailgate Donations (Back to School)	2021-2022	\$ -
703I	Library - B. Gifford	2021-2022	\$ 1,741.17
705I	Student Achievement- A. Massey	2021-2022	\$ 471.75
706I	MS Math Class- B. Persinger	2021-2022	\$ 895.77
708I	Hazel Dryden	2021-2022	\$ 183,292.84
711I	Project Prom	2021-2022	\$ 725.49
712I	School General	2021-2022	\$ 7.67
713I	FRYSC General	2021-2022	\$ 3,199.31
715I	Greenhouse- F. Gifford	2021-2022	\$ 11,567.17
716I	Band	2021-2022	\$ 1,546.55
718I	Carnival	2021-2022	\$ 218.15
719I	Cheerleaders - Varsity	2021-2022	\$ 134.69
725I	Elem Class - Third L. Brunner	2021-2022	\$ 171.22
728I	Elem Class - 1st Grade L. Hughes	2021-2022	\$ 458.18
729I	Elem Class - 2nd Grade S. Thomas	2021-2022	\$ 9.55
730I	T. Woods	2021-2022	\$ 51.52
731I	Elem Class - S. Treese	2021-2022	\$ 103.48
735I	FACS Class - B. Thayer	2021-2022	\$ 25.00
737I	Kindergarten - A. Johnson	2021-2022	\$ 427.25
738I	MS & HS Business Class- L. Henson	2021-2022	\$ 341.80
739I	HS/MS Science- B. Cooper	2021-2022	\$ 411.31
740I	MS English- T. Dice	2021-2022	\$ 471.60
742I	MS Social Studies Class- T. Mitchell	2021-2022	\$ 499.32
743I	HS English Class- K. Allison	2021-2022	\$ 282.38
744I	HS Math Class- B. Persinger	2021-2022	\$ 385.94
745I	HS Social Studies Class - T. Miller	2021-2022	\$ 610.00
747I	Physical Ed - L. Mitchell	2021-2022	\$ 610.00
748I	Preschool- S. Ashcraft	2021-2022	\$ -
750I	Spec Ed Class - P. Kelsch	2021-2022	\$ 368.21
752I	Spec Ed Class- S. Schalch	2021-2022	\$ 285.05
753I	Spec Ed HS - J. Brown	2021-2022	\$ 398.22
754I	Yearbook- B. Persinger	2021-2022	\$ 2,993.96
759I	Homecoming- A. Black	2021-2022	\$ 845.63
760I	Spanish- J. O'Daniel	2021-2022	\$ 407.36
761I	Community Education- A. Black	2021-2022	\$ 635.97
762I	Livestock- F. Gifford	2021-2022	\$ 2,287.47
764I	Class of 2022 - S. Gay	2021-2022	\$ -
765I	Agriculture- F. Gifford	2021-2022	\$ 43.46
766I	Middle School Cheerleaders- S. Dischar	2021-2022	\$ 720.41
767I	Class of 2023- K. Allison	2021-2022	\$ 4,060.15
768I	Denham Scholarship Donation	2021-2022	\$ 1,000.00

769I	Elem. Class- 4th Grade D. Rosenthal	2021-2022	\$	472.06
770I	Beekeeping- F. Gifford	2021-2022	\$	221.41
771I	Class of 2024	2021-2022	\$	1,115.15
773I	Art	2021-2022	\$	277.86
774I	Class of 2025- T. Mitchell	2021-2022	\$	5,969.61
775I	Ad Hoc Donation- Circus	2021-2022	\$	-
776I	1st Grade- G. Massey	2021-2022	\$	6.78
777I	Elementary/Middle Cheer- S. Dischar	2021-2022	\$	2,330.27
780I	Class of 2026- B. Persinger	2021-2022	\$	1,749.02
781I	3rd Grade- A. Shugars	2021-2022	\$	-
782I	6th Grade- M. Tanner	2021-2022	\$	388.94
783I	3rd Grade- K. Graves	2021-2022	\$	-
785I	5th Grade- L. Unthank	2021-2022	\$	85.93
786I	Class of 2027- E. Rodriguez	2021-2022	\$	407.60
787I	Mental Health- J. Timmons	2021-2022	\$	62.53
788I	FASFA Challenge Winner	2021-2022	\$	500.00
	Total of District School Accounts:		\$	236,442.06
	Commercial Bank Scholarship CD:		\$	175,000.00
			\$	61,442.06

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SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Jun-22			
<u>Project</u>	<u>Account</u>	<u>Year</u>	<u>Balance</u>
701IS	ATHLETICS	2021-2022	\$ 526.37
712IS	GENERAL	2021-2022	\$ 114.07
713IS	BETA	2021-2022	\$ 28.54
716IS	BAND	2021-2022	\$ 1,326.47
764IS	CLASS OF 2022	2021-2022	\$ -
765IS	FFA	2021-2022	\$ 999.12
768IS	CLASS OF 2023	2021-2022	\$ 173.40
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	\$ 758.81
777IS	FACULTY/STAFF	2021-2022	\$ 620.86
778IS	10TH REGION VB COACHES ASSOCIATION	2021-2022	\$ 4,204.43
779IS	HS DRAMA CLUB	2021-2022	\$ 575.44
780IS	CLASS OF 2026	2021-2022	\$ 56.10
786IS	CLASS OF 2027	2021-2022	\$ 186.00
			\$ 14,806.95

Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Jun-22

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Bank Statement	\$	1,149,618.41
Outstanding Deposits	\$	-
Outstanding Checks	\$	<u>180,142.83</u>
	\$	969,475.58

Ledger Balance	\$	1,302,554.57
Receipts	\$	463,778.76
Disbursements	\$	<u>796,857.75</u>
	\$	969,475.58

Reciepts:

\$463,755.81
 \$22.95 (Interest)

Disbursements:

06/15/22 Payroll	\$	157,314.74
06/27/22 Payroll - 1st summer	\$	92,786.05
6/28/22 Payroll - 2nd summer	\$	94,973.21
6/29/22 Payroll - 3rd summer	\$	92,366.89
6/30/22 Payroll	\$	203,726.82
Claims/Warrants:	\$	155,690.04
	\$	796,857.75

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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	\$ 863,318.91	\$ 878,104.18	\$ 815,033.02	\$ 1,030,337.06
REVENUES: Local/State/Other						
Utility Tax	\$ 15,694.64	\$ -	\$ 15,855.36	\$ 9,682.14	\$ -	\$ 15,470.32
Motor Vehicle	\$ 12,739.15	\$ 7,001.46	\$ 5,672.26	\$ 9,036.36	\$ 5,011.54	\$ 3,956.52
Delinquent Tax	\$ 521.59	\$ 3,047.21	\$ 1,662.01	\$ -	\$ 134.82	
Telecommunication Tax	\$ 615.50	\$ 615.65	\$ 620.62	\$ 620.62	\$ 620.62	\$ 620.62
Omitted Property Tax		\$ -	\$ -	\$ 707.93	\$ -	\$ -
Property Tax		\$ -		\$ -	\$ 383,925.62	\$ 22,842.35
Franchise Tax	\$ 89,390.71	\$ -	\$ 1,835.28	\$ 10.14	\$ -	\$ 36,427.26
Interest	\$ 88.22	\$ 98.66	\$ 52.22	\$ 14.96	\$ 24.23	\$ 29.57
Seek/Tier I State	\$ 175,502.00	\$ 175,502.00	\$ 175,502.00	\$ 175,700.00	\$ 175,700.00	\$ 175,700.00
Other Reimb.	\$ 5,737.44	\$ 2,873.75	\$ 3,050.00	\$ 9,440.24	\$ 30,643.50	\$ 46,174.91
IRS Rebate Payment Reimb					\$ -	
Coronavirus Relief Funding						\$ -
Total:	\$ 300,289.25	\$ 189,138.73	\$ 204,249.75	\$ 205,212.39	\$ 596,060.33	\$ 301,221.55
Interfund Receivables	\$ 181,165.80					
EXPENSES:						
Claims (Expenses)	\$ 35,477.01	\$ 41,985.03	\$ 42,690.60	\$ 58,504.96	\$ 64,567.67	\$ 72,585.76
IRS Rebate Payment to Fund 1					\$ -	
Required Nickle to Building Fund	\$ -	\$ -	\$ -	\$ -	\$ 114,930.00	
Payroll 15th	\$ 44,669.30	\$ 38,433.07	\$ 70,961.23	\$ 105,822.37	\$ 105,878.81	\$ 114,732.80
Payroll 30th	\$ 68,478.43	\$ 69,231.56	\$ 75,812.65	\$ 103,956.22	\$ 95,379.81	\$ 97,700.02
Total:	\$ 148,624.74	\$ 149,649.66	\$ 189,464.48	\$ 268,283.55	\$ 380,756.29	\$ 285,018.58
ENDING BALANCE:	\$ 823,829.84	\$ 863,318.91	\$ 878,104.18	\$ 815,033.02	\$ 1,030,337.06	\$ 1,046,540.03

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Robertson County School District FY 2019-2020 - Cash Flow Projection Fund 1						
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Balance Carried Forward	\$ 1,046,540.03	\$ 998,338.81	\$ 986,573.38	\$ 956,649.88	\$ 985,247.48	\$ 943,121.29
REVENUES: Local/State/Other						
Utility Tax	\$ 10,859.27		\$ 26,718.41	\$ 10,025.88	\$ 9,427.70	\$ 10,000.00
Motor Vehicle	\$ 3,361.59	\$ 11,613.45	\$ 14,690.87	\$ 19,701.70	\$ 12,672.28	\$ 10,506.08
Delinquent Tax	\$ 235.75	\$ -		\$ 610.30	\$ 361.55	\$ 1,348.51
Telecommunication Tax	\$ 620.62	\$ 620.62	\$ 620.65	\$ 620.65	\$ 620.65	\$ 620.74
Omitted Property Tax	\$ 1,340.39	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 28,050.29	\$ 28,003.63	\$ 3,946.57	\$ 4,086.02	\$ 8,271.59	\$ -
Franchise Tax	\$ 7,362.23	\$ 14,414.97	\$ -	\$ 82,140.74	\$ 17,331.31	\$ -
Interest	\$ 19.26	\$ 15.44	\$ 15.65	\$ 17.67	\$ 19.35	\$ 11.86
Seek/Tier I State	\$ 175,700.00	\$ 175,700.00	\$ 175,700.00	\$ 166,886.00	\$ 166,886.00	\$ 166,888.00
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,693.00
Other Reimb.	\$ 6,331.67	\$ 5,348.75	\$ 7,423.63	\$ 5,428.26	\$ 7,454.58	\$ 7,389.19
Capital Funds Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 233,881.07	\$ 235,716.86	\$ 229,115.78	\$ 289,517.22	\$ 223,045.01	\$ 211,457.38
EXPENSES:						
Claims (Expenses)	\$ 82,832.09	\$ 42,992.56	\$ 42,717.96	\$ 57,373.26	\$ 55,679.50	\$ 82,514.67
IRS Bond Payment to Fund 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll 15th	\$ 100,282.00	\$ 101,529.72	\$ 107,079.26	\$ 111,303.36	\$ 104,625.36	\$ 89,859.17
Payroll 30th	\$ 98,968.20	\$ 102,960.01	\$ 109,242.06	\$ 92,243.00	\$ 104,866.34	\$ 95,340.46
1st Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 57,860.14
2nd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,047.05
3rd Summer Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,853.95
Total:	\$ 282,082.29	\$ 247,482.29	\$ 259,039.28	\$ 260,919.62	\$ 265,171.20	\$ 443,475.44
ENDING BALANCE:	\$ 998,338.81	\$ 986,573.38	\$ 956,649.88	\$ 985,247.48	\$ 943,121.29	\$ 711,103.23
End of Month Cash Balance			End of Year Cash Balance			

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-231,991.82	711,103.23
		TOTAL ASSETS	-231,991.82	711,103.23
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	8,434.01	.00
10	7603	PURCHASE OBLIGATIONS	-3,506.70	.00
		TOTAL LIABILITIES	4,927.31	.00
FUND BALANCE				
10	6302	REVENUES CONTROL	-197,411.77	-2,934,056.42
10	7602	EXPENDITURES CONTROL	420,969.58	3,175,731.19
10	8723	NONSPENDABLE-PREPAIDS	.00	-29,437.61
10	8753	ASSIGNED-PURCH OBL - CURRENT	3,506.70	.00
10	8770	UNASSIGNED FUND BALANCE	.00	-923,340.39
		TOTAL FUND BALANCE	227,064.51	-711,103.23
		TOTAL LIABILITIES + FUND BALANCE	231,991.82	-711,103.23

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101	CASH IN BANK	-154,756.27	-214,769.64
		TOTAL ASSETS		-154,756.27	-214,769.64
LIABILITIES	20	7603	PURCHASE OBLIGATIONS	-1,199.48	.00
		TOTAL LIABILITIES		-1,199.48	.00
FUND BALANCE	20	6302	REVENUES CONTROL	-138,617.09	-1,622,432.32
	20	7602	EXPENDITURES CONTROL	293,373.36	2,120,404.31
	20	8737	RESTRICTED - OTHER	.00	-283,202.35
	20	8753	ASSIGNED-PURCH OBL - CURRENT	1,199.48	.00
		TOTAL FUND BALANCE		155,955.75	214,769.64
		TOTAL LIABILITIES + FUND BALANCE		154,756.27	214,769.64

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 12

FUND: 21 DIST ACTIVITY (SPEC REV ANN)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	-15,740.95	61,442.06
21	6101C CASH CHARITABLE GAMING	.01	382.55
21	6106 OTHER CASH	.00	182,116.24
	TOTAL ASSETS	-15,740.94	243,940.85
LIABILITIES			
21	7603 PURCHASE OBLIGATIONS	-308.83	.00
	TOTAL LIABILITIES	-308.83	.00
FUND BALANCE			
21	6302 REVENUES CONTROL	-1,026.64	-307,310.25
21	7602 EXPENDITURES CONTROL	16,767.58	63,369.40
21	8753 ASSIGNED-PURCH OBL - CURRENT	308.83	.00
	TOTAL FUND BALANCE	16,049.77	-243,940.85
	TOTAL LIABILITIES + FUND BALANCE	15,740.94	-243,940.85

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ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	-5,218.13	14,806.95
		TOTAL ASSETS	-5,218.13	14,806.95
LIABILITIES	25	7603 PURCHASE OBLIGATIONS	-45.00	.00
		TOTAL LIABILITIES	-45.00	.00
FUND BALANCE	25	6302 REVENUES CONTROL	-1,508.41	-104,330.27
	25	7602 EXPENDITURES CONTROL	6,726.54	89,523.32
	25	8753 ASSIGNED-PURCH OBL - CURRENT	45.00	.00
		TOTAL FUND BALANCE	5,263.13	-14,806.95
		TOTAL LIABILITIES + FUND BALANCE	5,218.13	-14,806.95

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 12

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	.91	38,244.23
	TOTAL ASSETS	.91	38,244.23
FUND BALANCE			
31	6302 REVENUES CONTROL	-.91	-38,244.23
	TOTAL FUND BALANCE	-.91	-38,244.23
	TOTAL LIABILITIES + FUND BALANCE	-.91	-38,244.23

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ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	117,951.52	319,001.52
		TOTAL ASSETS		117,951.52	319,001.52
FUND BALANCE					
	32	6302	REVENUES CONTROL	-117,951.52	-350,334.03
	32	7602	EXPENDITURES CONTROL	.00	316,660.69
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-239,645.44
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,682.74
		TOTAL FUND BALANCE		-117,951.52	-319,001.52
		TOTAL LIABILITIES + FUND BALANCE		-117,951.52	-319,001.52

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ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		.55	23,020.42
	TOTAL ASSETS			.55	23,020.42
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		-161,994.34	.00
	TOTAL LIABILITIES			-161,994.34	.00
FUND BALANCE					
36	6302	REVENUES CONTROL		-.55	-19.48
36	7602	EXPENDITURES CONTROL		161,994.34	32,956.87
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-55,957.81
	TOTAL FUND BALANCE			161,993.79	-23,020.42
	TOTAL LIABILITIES + FUND BALANCE			-.55	-23,020.42

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-43,324.80	16,626.81
51	6171 INVENTORIES FOR CONSUMPTION	.00	15,390.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	68,875.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	102,655.00
	TOTAL ASSETS	-43,324.80	203,546.81
LIABILITIES			
51	75410 UNFUNDED OPEB LIABILITY	.00	-121,388.00
51	7541P NET PENSION LIABILITY	.00	-385,676.00
51	7603 PURCHASE OBLIGATIONS	-438.78	.00
51	77000 DEF INFLOWS FROM OPEB	.00	-24,601.00
51	7700P DEFERRED INFLOWS FROM PENSION	.00	-9,438.00
	TOTAL LIABILITIES	-438.78	-541,103.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-2,469.56	-440,850.31
51	7602 EXPENDITURES CONTROL	45,794.36	651,313.65
51	87370 RESTRICTED OTHER OPEB	.00	77,114.00
51	8737P RESTRICTED OTHER	.00	292,459.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-227,090.15
51	8739I RESTRICTED INVENTORY	.00	-15,390.00
51	8753 ASSIGNED-PURCH OBL - CURRENT	438.78	.00
	TOTAL FUND BALANCE	43,763.58	337,556.19
	TOTAL LIABILITIES + FUND BALANCE	43,324.80	-203,546.81

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