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

Beginning Balance for the Month	\$	867,676.10
Total of All Receipts for the Month	\$	389,081.60
Total of All Receipts and Beginning Balance	\$	1,256,757.70
Disbursements	\$	452,941.54
Balance at the Close of the Month (Cash in Bank)	\$	803,816.16

Fund Cash Balances:

General Fund	Fund 1	\$	640,094.67
* Special Projects-Grants	Fund 2	\$	(203,208.20)
**District School Activity Fund	Fund 21	\$	20,397.40
***School Activity Fund	Fund 25	\$	14,139.53
Capital Outlay	Fund 310	\$	57,367.07
Building Fund	Fund 320	\$	232,168.92
Construction	Fund 360	\$	23,022.40
Food Service	Fund 51	\$	19,834.37

Total Cash in Bank of All Funds	\$	803,816.16
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Finance Officer/Treasurer's Report for November 21, 2022

Signed: Nancy Jeegarden

Finance Officer/Treasurer Comments:

* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$203,208.20) above.

** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$20,397.40 above.

*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$14,139.53 above.

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Oct-22				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010J	L	Received	AWARDS DONATIONS	\$ 3,810.78
011J	L	Received	SIMS DONATION	\$ 1,619.00
015J	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 2,143.46
018J	L	Received	TECHNOLOGY SALES	\$ -
041J	L	Received	PREVENTION GRANT - S. JOHNSON	\$ 1,000.00
042J	L	Received	FFA SHOWGOAT DONATION	\$ 244.15
043J	L	Received	AG FACILITY DONATION	\$ 45.00
049J	L	Received	ARCHERY DONATION	\$ 2,463.06
050J	L	Received	SOURCES OF STRENGTH	\$ 239.55
052J	L	Received	SOURCES OF STRENGTH COMPREHEND	\$ 100.00
055J	L	Received	FRYSC- PROJECT PROM	\$ 6.15
056G	L	Received	DURR FARM EXPANSION	\$ 10.28
057J	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	\$ -
060J	L	Received	LIVESTOCK SHOW DONATIONS	\$ 500.00
061J	L	Received	RCS HESTER SIGN DONATION	\$ 16,625.00
106J	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS	\$ (20,650.30)
10EI	S	Received	KTIP	\$ -
10TI	S	Received	KENTUCKY WASTE TIRE CRUMB RUBBER	\$ -
110J	S	Semester	COMMUNITY EDUCATION	\$ (9,203.49)
120J	S	Quarterly	ESS	\$ (6,613.62)
125I	S	Quarterly	FRYSC	\$ (3,087.07)
125J	S	Quarterly	FRYSC	\$ (1,171.08)
130J	S	Quarterly	GIFTED	\$ 7,031.64
135J	S	Quarterly	KERA PRESCHOOL	\$ 189.63
14MJ	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 30,541.30
162I	S	Semester	KETS	\$ 474.93
162J	S	Semester	KETS	\$ 3,876.12
168J	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ (9,137.59)
168IS	S	Quarterly	SCHOOL SECURITY SAFE SCHOOLS	\$ -
310I	F	Monthly	TITLE I	\$ (3,330.00)
310J	F	Monthly	TITLE I	\$ (7,094.71)
320JE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (9,723.13)
337I	F	Monthly	IDEA B BASIC	\$ -
337J	F	Monthly	IDEA B BASIC	\$ (10,975.01)
343I	F	Monthly	PRESCHOOL IDEA B	\$ (71.00)
343J	F	Monthly	PRESCHOOL IDEA B	\$ (289.26)
346J	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ (6,151.98)
348GA	F	Monthly	VOCATIONAL PERKINS CARRYOVER	\$ -
348J	F	Monthly	VOCATIONAL PERKINS	\$ (667.30)
401I	F	Monthly	TITLE IIA TEACHER QUALITY	\$ -
401J	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (8,888.62)

466I	F	Quarterly	READING GRANT	\$ (19,601.51)
466J	F	Quarterly	READING GRANT	\$ -
473G	F	Monthly	ARP ESSER	\$ (22,377.07)
473GD	F	Monthly	DIGITAL LEARNING COACH 22-23	\$ 502.00
473GK	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ (2,756.19)
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	\$ (644.80)
478I	F	Monthly	ARP IDEA BASIC	\$ (3,805.00)
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ 300.00
552I	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ -
552J	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (10,000.00)
554G	F	Monthly	ESSER II	\$ -
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$ -
554GL	F	Monthly	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
554GS	F	Monthly	ESSER II STATE SET ASIDE	\$ -
554GV	F	Monthly	ESSER II VACCINE INCENTIVE	\$ -
588IC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$ (119,971.48)
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
614I	F	Quarterly	GEAR UP	\$ (870.04)
633F	F	Monthly	GEER	\$ -
			TOTAL	\$ (203,208.20)

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DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Oct-22			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701J	Athletics	\$	660.86
702J	FRYSC Tailgate Donations (Back to School)	\$	401.26
703J	Library - B. Gifford	\$	1,024.29
705J	Student Achievement- A. Massey	\$	471.75
706J	MS Science	\$	857.96
708J	Hazel Dryden	\$	148,368.37
711J	Project Prom	\$	725.49
712J	School General	\$	10.57
713J	FRYSC General	\$	3,179.81
715J	Greenhouse- F. Gifford	\$	5,856.32
716J	Band	\$	168.40
718J	Carnival	\$	191.65
719J	Cheerleaders - Varsity	\$	294.69
725J	Elem Class - Third L. Brunner	\$	120.00
727J	Elem Class- Third A. Shugars	\$	124.00
728J	Elem Class - 1st Grade L. Hughes	\$	373.68
729J	Elem Class - 4th Grade S. Thomas	\$	319.43
730J	2nd Grade- B. Schalch	\$	413.47
731J	Elem Class - 5th Grade S. Treese	\$	379.05
735J	FACS Class - B. Thayer	\$	24.00
737J	Kindergarten - A. Johnson	\$	724.00
738J	MS & HS Business Class- L. Henson	\$	341.80
739J	HS Science- B. Cooper	\$	348.18
740J	MS English- T. Dice	\$	307.89
742J	MS Social Studies Class- T. Mitchell	\$	499.32
743J	HS English Class- K. Allison	\$	193.32
744J	HS Math	\$	303.38
745J	HS Social Studies Class - T. Miller	\$	610.00
747J	Physical Ed	\$	352.06
748J	Preschool- S. Ashcraft	\$	138.50
749J	Primary (P-2)	\$	-
750J	Spec Ed Class - S. Montgomery	\$	305.15
752J	Spec Ed Class- S. Schalch	\$	84.09
753J	Spec Ed HS - J. Brown	\$	398.22
754J	Yearbook- A. Black	\$	2,525.43
759J	Homecoming- A. Black	\$	845.63
760J	Spanish- J. O'Daniel	\$	269.08
761J	Community Education- A. Black	\$	322.65
762J	Livestock- F. Gifford	\$	2,705.42
765J	Agriculture- F. Gifford	\$	43.46
767J	Class of 2023- K. Allison	\$	4,128.09
768J	Denham Scholarship Donation	\$	1,000.00

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769J	Elem. Class- 4th Grade D. Rosenthal		\$	724.06
770J	Beekeeping- F. Gifford		\$	(87.31)
771J	Class of 2024		\$	1,115.15
772J	Elementary (3-5)		\$	-
773J	Art		\$	7.37
774J	Class of 2025- T. Mitchell		\$	5,969.61
776J	1st Grade- G. Massey		\$	253.58
777J	Elementary/Middle Cheer- S. Dischar		\$	3,210.68
780J	Class of 2026- B. Cooper		\$	1,749.02
782J	6th Grade- M. Tanner		\$	341.04
783J	3rd Grade- K. Graves		\$	-
785J	5th Grade- L. Unthank		\$	383.35
786J	Class of 2027		\$	407.60
787J	Mental Health- J. Timmons		\$	62.53
788J	FASFA Challenge Winner		\$	500.00
789J	Kindergarten- A. Gray		\$	350.00
	Total of District School Accounts:		\$	195,397.40
	Commercial Bank Scholarship CD:		\$	175,000.00
			\$	20,397.40

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SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Oct-22			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701JS	ATHLETICS		\$ (1,269.83)
712JS	GENERAL		\$ 115.39
713JS	BETA		\$ 28.54
716JS	BAND		\$ 967.63
765JS	FFA		\$ 693.18
768JS	CLASS OF 2023		\$ 173.40
771JS	CLASS OF 2024		\$ 1,196.20
774JS	CLASS OF 2025		\$ 3,403.30
775JS	FBLA		\$ 637.84
776JS	FCCLA		\$ 1,679.81
777JS	FACULTY/STAFF		\$ 92.10
778JS	10TH REGION VB COACHES ASSOCIATION		\$ 5,604.43
779JS	HS DRAMA CLUB		\$ 575.44
780JS	CLASS OF 2026		\$ 56.10
786JS	CLASS OF 2027		\$ 186.00
790JS	CLASS OF 2028		\$ -
			\$ 14,139.53

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**Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Oct-22**

Bank Statement	\$	826,407.36
Outstanding Deposits	\$	-
Outstanding Checks	\$	22,591.20
	\$	803,816.16

Ledger Balance	\$	867,676.10
Receipts	\$	389,081.60
Disbursements	\$	452,941.54
	\$	803,816.16

Reciepts:

\$389,081.60

\$16.50 (Interest)

Disbursements:

10/14/22 Payroll

10/28/22 Payroll

Claims/Warrants:

\$ 171,676.70

\$ 142,938.39

\$ 138,326.45

\$ 452,941.54

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	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>
Balance Carried Forward	\$ 829,877.41	\$ 780,320.15	\$ 754,062.89	\$ 717,805.63	\$ 754,148.37	\$ 721,191.11
REVENUES: Local/State/Other						
Utility Tax	\$ 10,000.00		\$ 26,000.00	\$ 10,000.00	\$ 9,000.00	\$ 10,000.00
Motor Vehicle	\$ 3,500.00	\$ 11,000.00	\$ 14,000.00	\$ 19,000.00	\$ 12,000.00	\$ 10,000.00
Delinquent Tax	\$ 200.00	\$ -		\$ 600.00	\$ 300.00	\$ 1,000.00
Telecommunication Tax	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74
Omitted Property Tax	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 28,000.00	\$ 28,000.00	\$ 3,000.00	\$ 4,000.00	\$ 8,000.00	\$ -
Franchise Tax	\$ 7,000.00	\$ 14,000.00	\$ -	\$ 82,000.00	\$ 17,000.00	\$ -
Interest	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Seek/Tier I State	\$ 179,112.00	\$ 179,112.00	\$ 179,112.00	\$ 179,112.00	\$ 179,112.00	\$ 179,112.00
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
Other Reimb.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Capital Funds Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,197.00
Total:	\$ 230,442.74	\$ 233,742.74	\$ 223,742.74	\$ 296,342.74	\$ 227,042.74	\$ 297,939.74
EXPENSES:						
Claims (Expenses)	\$ 80,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
IRS Bond Payment to Fund 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll 15th	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Payroll 30th	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
1st Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
2nd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
3rd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
Total:	\$ 280,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 440,000.00
ENDING BALANCE:	\$ 780,320.15	\$ 754,062.89	\$ 717,805.63	\$ 754,148.37	\$ 721,191.11	\$ 579,130.85
End of Month Cash Balance					End of Year Cash Balance	

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	-33,495.71	640,094.67
		TOTAL ASSETS	-33,495.71	640,094.67
LIABILITIES	10	7461 ACCR SALARIES & BENEFIT PAYABLE	.00	70.00
	10	7603 PURCHASE OBLIGATIONS	-1,159.94	6,218.41
		TOTAL LIABILITIES	-1,159.94	6,288.41
FUND BALANCE	10	6302 REVENUES CONTROL	-213,599.92	-783,380.13
	10	7602 EXPENDITURES CONTROL	247,095.63	897,450.15
	10	8723 NONSPENDABLE-PREPAIDS	.00	-8,850.40
	10	8753 ASSIGNED-PURCH OBL - CURRENT	1,159.94	-6,218.41
	10	8770 UNASSIGNED FUND BALANCE	.00	-745,384.29
		TOTAL FUND BALANCE	34,655.65	-646,383.08
		TOTAL LIABILITIES + FUND BALANCE	33,495.71	-640,094.67

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	-14,400.37
		TOTAL ASSETS	-14,400.37
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	-23,494.95
		TOTAL LIABILITIES	-23,494.95
FUND BALANCE	20	6302 REVENUES CONTROL	-118,879.50
	20	7602 EXPENDITURES CONTROL	133,279.87
	20	8753 ASSIGNED-PURCH OBL - CURRENT	23,494.95
		TOTAL FUND BALANCE	37,895.32
		TOTAL LIABILITIES + FUND BALANCE	14,400.37
			203,208.20

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ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 21 DIST ACTIVITY (SPEC REV ANN)

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS		21	6101	CASH IN BANK	-5,160.95	20,397.40
		21	6101C	CASH CHARITABLE GAMING	.01	382.58
		21	6106	OTHER CASH	.00	185,317.21
TOTAL ASSETS					-5,160.94	206,097.19
LIABILITIES		21	7603	PURCHASE OBLIGATIONS	437.19	1,286.76
TOTAL LIABILITIES					437.19	1,286.76
FUND BALANCE		21	6302	REVENUES CONTROL	-2,920.44	-246,300.62
		21	7602	EXPENDITURES CONTROL	8,081.38	50,903.19
		21	8737	RESTRICTED - OTHER	.00	-10,699.76
		21	8753	ASSIGNED-PURCH OBL - CURRENT	-437.19	-1,286.76
TOTAL FUND BALANCE					4,723.75	-207,383.95
TOTAL LIABILITIES + FUND BALANCE					5,160.94	-206,097.19

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ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

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FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	-8,293.25	14,139.53
		TOTAL ASSETS	-8,293.25	14,139.53
LIABILITIES	25	7603 PURCHASE OBLIGATIONS	-389.86	82.52
		TOTAL LIABILITIES	-389.86	82.52
FUND BALANCE	25	6302 REVENUES CONTROL	-4,925.27	-33,259.27
	25	7602 EXPENDITURES CONTROL	13,218.52	19,119.74
	25	8753 ASSIGNED-PURCH OBL - CURRENT	389.86	-82.52
		TOTAL FUND BALANCE	8,683.11	-14,222.05
		TOTAL LIABILITIES + FUND BALANCE	8,293.25	-14,139.53

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	1.19	57,367.07
		TOTAL ASSETS	1.19	57,367.07
FUND BALANCE	31	6302 REVENUES CONTROL	-1.19	-19,122.84
	31	8737 RESTRICTED - OTHER	.00	-38,244.23
		TOTAL FUND BALANCE	-1.19	-57,367.07
		TOTAL LIABILITIES + FUND BALANCE	-1.19	-57,367.07

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

FUND: 320 BUILDING FUND (5 CENT LEVY)

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS	32	6101	CASH IN BANK	4.79	232,168.92
		TOTAL ASSETS		4.79	232,168.92
FUND BALANCE	32	6302	REVENUES CONTROL	-4.79	-135,293.24
	32	7602	EXPENDITURES CONTROL	.00	222,125.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-239,645.44
	32	8737	RESTRICTED - OTHER	.00	-33,673.34
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,682.74
		TOTAL FUND BALANCE		-4.79	-232,168.92
		TOTAL LIABILITIES + FUND BALANCE		-4.79	-232,168.92

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	.48	23,022.40
		TOTAL ASSETS	.48	23,022.40
FUND BALANCE	36	6302 REVENUES CONTROL	-.48	-1.98
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-23,020.42
		TOTAL FUND BALANCE	-.48	-23,022.40
		TOTAL LIABILITIES + FUND BALANCE	-.48	-23,022.40

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

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FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	-2,516.12	19,834.37
51	6171 INVENTORIES FOR CONSUMPTION	.00	10,452.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	67,985.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	88,793.00
	TOTAL ASSETS	-2,516.12	187,064.37
LIABILITIES			
51	75410 UNFUNDED OPEB LIABILITY	.00	-91,641.00
51	7541P NET PENSION LIABILITY	.00	-305,263.00
51	77000 DEF INFLWS FROM OPEB	.00	-47,526.00
51	7700P DEFERRED INFLWS FROM PENSION	.00	-56,085.00
	TOTAL LIABILITIES	.00	-500,515.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-50,476.07	-110,865.97
51	7602 EXPENDITURES CONTROL	52,992.19	146,281.34
51	87370 RESTRICTED OTHER OPEB	.00	71,182.00
51	8737P RESTRICTED OTHER	.00	272,555.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-55,249.74
51	8739I RESTRICTED INVENTORY	.00	-10,452.00
	TOTAL FUND BALANCE	2,516.12	313,450.63
	TOTAL LIABILITIES + FUND BALANCE	2,516.12	-187,064.37