Finance Officer/Treasurer's Report
Month Ending September 2026

Beginning Balance for the Month		$	1,627,226.23
Total of All Receipts for the Month		$	314,574.41
Total of All Receipts and Beginning Balance		**$**	**1,941,800.64**
Disbursements		$	448,654.79
Balance at the Close of the Month (Cash in Bank)		**$**	**1,493,145.85**

Fund Cash Balances:

General Fund	Fund 1	$	797,438.16
* Special Projects-Grants	Fund 2	$	77,158.06
**District School Activity Fund	Fund 21	$	138,050.25
***School Activity Fund	Fund 25	$	39,279.95
Capital Outlay	Fund 310	$	18,505.93
Building Fund	Fund 320	$	409,357.44
Construction	Fund 360		
Food Service	Fund 51	$	13,356.06
Total Cash in Bank of All Funds		**$**	**1,493,145.85**

Finance Officer/Treasurer's Report for October 20, 2026

Finance Officer/Treasurer Comments:
* See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the $77,158.06 above.
** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the $138,100.25 above.
*** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the $39,279.95 above.

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Sep-26				
Project	**Grant**	**Reimb.**	**Name of Project**	**Red/Black**
015N	L	Received	STAFF FUNDRAISING- S. GAY	$ 476.60
018N	L	Received	TECHNOLOGY SALES- B. GIFFORD	$ -
041N	L	Received	PREVENTION GRANT FOR FRYSC	$ 500.00
049N	L	Received	ARCHERY DONATION	$ 1,747.81
055N	L	Received	FRYSC- PROJECT PROM	$ 1,506.15
063N	L	Received	AG BROWN FOUNDATION DONATION	$ 13,051.49
065N	L	Received	GARDENER FAMILY SCHOLARSHIP FUND	$ -
069N	L	Received	FRYSC DURR GRANT	$ 5,071.93
074N	L	Received	HESTER FOOD DONATION	$ 8.29
075N	L	Received	GRANT HOLBROOK MEMORIAL SCHOLARSHIP	$ 500.00
077N	L	Received	HESTER ATHLETIC UNIFORMS DONATION	$ 14,500.00
078N	L	Received	DONATION- RETIREMENT	$ 109.09
079N	L	Received	DONATIONS- OPENING DAY STAFF CELEBRATION	$ 161.50
080N	L	Received	STUDENT ATHLETICS ADMISSION DONATION	$ 1,500.00
081N	L	Received	FRYSC DURR GRANT	$ 5,000.00
106N	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS (LAVC)	$ (11,731.18)
10EN	S	Received	KTIP	$ -
110N	S	Semester	COMMUNITY EDUCATION- ERIC LUMAN	$ (3,128.55)
120N	S	Quarterly	ESS	$ 4,033.49
125N	S	Quarterly	FRYSC	$ 1,021.21
130N	S	Quarterly	GIFTED	$ (4,425.10)
135N	S	Quarterly	KERA PRESCHOOL	$ 13,982.50
14MN	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	$ 26,545.60
162M	S	Semester	KETS	$ 5,007.72
162N	S	Semester	KETS	$ -
168N	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	$ (13,107.31)
17MN	S	Received	PRE-K FOR ALL	$ 115,038.30
18RN	S	Quarterly	SCHOOL RESOURCE OFFICER REIMBURSEMENT	$ (5,862.30)
192N	S	Semester	JAG PROGRAM	$ (6,364.83)
310N	F	Monthly	TITLE I	$ (20,387.19)
320NE	F	Quarterly	MOA-EDU RECOVERY LEADER	$ (35,446.92)
337N	F	Monthly	IDEA B BASIC	$ (11,697.24)
343N	F	Monthly	PRESCHOOL IDEA B	$ (1,248.63)
346N	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	$ -
348N	F	Monthly	VOCATIONAL PERKINS	$ (375.20)
401N	F	Monthly	TITLE IIA TEACHER QUALITY	$ (2,132.77)
466L	F	Quarterly	KYCL GRANT - YEAR 1	$ (1,410.63)
466M	F	Quarterly	KYCL GRANT - YEAR 2	$ (15,285.77)
466N	F	Quarterly	KYCL GRANT - YEAR 3	$ -
552N	F	Monthly	TITLE IV PART A STUDENT SUPPORT	$ -
			TOTAL	$ 77,158.06

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Sep-26			
Project	**Account**		**Balance**
701N	Athletics		$ (815.98)
702N	Back to School Supplies Donations- S. Johnson		$ -
703N	Library - B. Gifford		$ 94.71
705N	Student Achievement- S. Gay		$ -
706N	MS Science- M. Jordan		$ 83.48
708N	Hazel Dryden		$ 66,638.18
710N	Academic Team- L. Unthank		$ 106.39
711N	Project Prom		$ 863.47
712N	School General- School Bookeeper		$ 133.28
713N	FRYSC General- S. Johnson		$ 4,433.95
715N	Greenhouse- F. Gifford		$ 608.47
716N	Band- O. Gearheart		$ 67.04
718N	Carnival- School Bookeeper		$ 740.22
719N	Varsity Cheerleaders- T. Dice		$ 261.99
725N	3rd Grade- A. Turner		$ 393.59
727N	4th Grade- E. Jolly		$ 384.58
728N	4th Grade- T. Hughes		$ 236.68
729N	5th Grade- J. Murrell		$ 20.40
731N	Elementary- Unassigned		$ 173.89
735N	FACS Class - K. Myers		$ 640.31
737N	5th Grade- J. Hughes		$ 384.34
738N	MS & HS Business Class- L. Henson		$ 1,198.70
739N	HS Science- B. Ross-Vogel		$ 387.31
740N	MS English- T. Dice		$ 460.42
742N	MS Social Studies Class- T. Mitchell		$ 403.90
743N	HS English Class- A. Schalch		$ 1,048.13
744N	HS Math- M. Tanner		$ 1,054.06
745N	HS Social Studies Class - T. Mitchell		$ 1,017.44
747N	Physical Ed- M. Burden		$ 590.86
748N	Preschool- K. Turner		$ 276.00
750N	Spec Ed Class - V. Covey		$ 1,211.98
753N	Spec Ed- J. Brown		$ 34.59
754N	Yearbook- B. Green & E. Jolly		$ 3,582.91
758N	Gharitable Gaming		$ 382.89
759N	Homecoming- E. Luman		$ 333.37
761N	Community Education- Eric Luman		$ 1,208.73
762N	Livestock- F. Gifford		$ 12,027.67
769N	4th Grade- B. Greene		$ 284.39
773N	Art- K. Bryant		$ 281.07

776N	Elementary		$	1,569.44
777N	Elementary/Middle Cheer- T. Dice		$	-
782N	MS Math- M. Tanner		$	199.62
785N	1st Grade- L. Unthank		$	582.00
786N	Class of 2027- T. Dice		$	10,709.43
787N	Mental Health- J. Maher		$	209.40
788N	FASFA Challenge Winner- K. Hughes		$	532.68
789N	2nd Grade- G. Chain		$	333.12
790N	Class of 2028- M. Tanner		$	4,412.41
791N	Kindergarten- S. Schalch		$	238.83
792N	Kindergarten		$	108.95
793N	Class of 2029- K. Myers		$	559.42
794N	Class of 2030- T. Mitchell		$	220.90
798N	10th Region VB Coaches Association		$	2,561.31
			$	123,470.92
	Total of District School Cash Accounts:	Total	$	382.89
		Charitable Gaming	$	14,962.22
			$	138,050.25
		Total		

SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Sep-26			
Project	**Account**		**Balance**
701NS	ATHLETICS		$ -
712NS	GENERAL		$ 134.27
713NS	BETA		$ 238.54
716NS	BAND		$ 154.04
719NS	VARSITY CHEERLEADERS		$ 1,296.82
720NS	4TH GRADE		$ 110.81
721NS	JAG		$ 739.67
722NS	HOSA		$ 1,118.98
765NS	FFA		$ 18,745.38
775NS	FBLA		$ 637.84
776NS	FCCLA		$ 1,037.20
777NS	FACULTY/STAFF		$ 43.78
778NS	10TH REGION VB COACHES ASSOCIATION		$ 2,855.77
779NS	HS DRAMA CLUB		$ 575.44
786NS	CLASS OF 2027- T. Dice		$ 2,190.79
790NS	CLASS OF 2028- M. Tanner		$ 1,641.47
793NS	CLASS OF 2029- K. Myers		$ 1,606.00
794NS	CLASS OF 2030- T. Mitchell		$ 2,820.00
797NS	CLASS OF 2031- M. Burden		$ 1,248.00
798NS	ELEMENTARY/MIDDLE CHEER		$ 964.35
799NS	CLASS OF 2032- B. Ross-Vogel		$ 1,120.80
		Total:	$ 39,279.95

6

Robertson County Board of Education
Reconciliation
Peoples Bank
Sep-26

Bank Statement	$	1,574,668.42
Outstanding Deposits	$	-
Outstanding Checks	$	81,522.57
	$	**1,493,145.85**

Ledger Balance	$	1,627,226.23
Receipts	$	314,574.41
Disbursements	$	448,654.79
	$	**1,493,145.85**

Reciepts:	Disbursements:		
$314,545.76	09/15/26 Payroll	$	152,029.84
$28.65 Interest	09/30/26 Payroll	$	152,667.85
	Claims/Warrants:	$	143,957.10
		$	448,654.79

Robertson County School District FY 2026-2027						
Cash Flow Projections General Fund 1						
	Jul-26	**Aug-26**	**Sep-26**	**Oct-26**	**Nov-26**	**Dec-26**
Balance Carried Forward	$ 889,765.71	$ 805,031.83	$ 854,765.50	$ 797,438.16	$ 740,521.08	$ 968,839.00
REVENUES: Local/State/Other						
Utility Tax	$ 11,424.87	$ 20,348.63		$ 10,800.00	$ 11,400.00	$ 9,800.00
Motor Vehicle	$ 11,218.42	$ 8,401.98	$ 13,793.40	$ 13,200.00	$ 6,900.00	$ 4,200.00
Delinquent Tax	$ 1,455.13		$ 5,473.42	$ 200.00	$ -	$ 125.00
Telecommunication Tax	$ 620.92	$ 620.92	$ 620.92	$ 620.92	$ 620.92	$ 620.92
Omitted Property Tax	$ -	$ -	$ -	$ -	$ -	$ -
Property Tax	$ -	$ -	$ -	$ -	$ 492,000.00	$ 71,100.00
Franchise Tax	$ 57.75	$ 31.88	$ 152.92	$ -	$ -	$ 8,500.00
Interest	$ 18.33	$ 21.56	$ 16.81	$ 11.00	$ 39.00	$ 33.00
Seek/Tier I State	$ 222,851.00	$ 222,851.00	$ 222,851.00	$ 222,851.00	$ 222,851.00	$ 222,851.00
Other Reimb.	$ 10,431.09	$ 7,048.93	$ 5,148.12	$ 5,400.00	$ 31,400.00	$ 900.00
Total:	$ 258,077.51	$ 259,324.90	$ 248,056.59	$ 253,082.92	$ 765,210.92	$ 318,129.92
EXPENSES:						
Claims (Expenses)	$ 264,376.07	$ 66,707.67	$ 89,534.96	$ 70,000.00	$ 70,000.00	$ 70,000.00
Required Nickle to Building Fund		$ -	$ -	$ -	$ 226,893.00	
Payroll 15th	$ 38,528.78	$ 44,509.08	$ 107,856.44	$ 120,000.00	$ 120,000.00	$ 120,000.00
Payroll 30th	$ 39,906.54	$ 98,374.48	$ 107,992.53	$ 120,000.00	$ 120,000.00	$ 120,000.00
Total:	$ 342,811.39	$ 209,591.23	$ 305,383.93	$ 310,000.00	$ 536,893.00	$ 310,000.00
ENDING BALANCE:	$ 805,031.83	$ 854,765.50	$ 797,438.16	$ 740,521.08	$ 968,839.00	$ 976,968.92

Robertson County School District FY 2025-2026 - Cash Flow Projection Fund 1						
	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
Balance Carried Forward	$ 976,968.92	$ 993,302.12	$ 965,097.04	$ 956,888.96	$ 969,705.88	$ 953,814.80
REVENUES: Local/State/Other						
Utility Tax	$ 9,300.00	$ 12,000.00	$ 12,000.00	$ 16,000.00	$ 14,800.00	$ 10,000.00
Motor Vehicle	$ 7,900.00	$ 10,900.00	$ 12,000.00	$ 32,000.00	$ 11,000.00	$ 9,000.00
Delinquent Tax	$ -	$ 100.00		$ -	$ 500.00	$ 700.00
Telecommunication Tax	$ 620.92	$ 620.92	$ 620.92	$ 620.92	$ 620.92	$ 620.92
Omitted Property Tax			$ -	$ -	$ -	$ -
Property Tax	$ 38,484.03	$ 30,000.00	$ 16,000.00	$ 7,000.00	$ 11,000.00	$ -
Franchise Tax	$ 46,251.46	$ -	$ 33,000.00	$ 11,000.00		$ -
Minerals Tax	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 19.41	$ 20.00	$ 17.00	$ 18.00	$ 10.00	$ 10.00
Seek/Tier I State	$ 227,654.00	$ 227,654.00	$ 227,654.00	$ 255,678.00	$ 255,678.00	$ 255,678.00
Vocational Transportation	$ -	$ -	$ -	$ -		$ 25,000.00
Other Reimb.	$ 2,443.03	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Capital Funds Request	$ -	$ -	$ -	$ -	$ -	$ 342,289.00
Total:	$ 332,672.85	$ 281,794.92	$ 301,791.92	$ 322,816.92	$ 294,108.92	$ 643,797.92
EXPENSES:						
Claims (Expenses)	$ 58,891.16	$ 70,000.00	$ 70,000.00	$ 70,000.00	$ 70,000.00	$ 70,000.00
Payroll 15th	$ 124,835.17	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00
Payroll 30th	$ 132,613.32	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00
1st Summer Check	$ -		$ -	$ -	$ -	$ 55,000.00
2nd Summer Check	$ -		$ -	$ -	$ -	$ 55,000.00
3rd Summer Check	$ -		$ -	$ -	$ -	$ 55,000.00
Sick Leave Payouts						
Total:	$ 316,339.65	$ 310,000.00	$ 310,000.00	$ 310,000.00	$ 310,000.00	$ 475,000.00
ENDING BALANCE:	$ 993,302.12	$ 965,097.04	$ 956,888.96	$ 969,705.88	$ 953,814.80	$ 1,122,612.72
	End of Month Cash Balance				End of Year Cash Balance	

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

9

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-57,327.34	797,438.16
		TOTAL ASSETS		-57,327.34	797,438.16
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	7,313.66	42,890.85
		TOTAL LIABILITIES		7,313.66	42,890.85
FUND BALANCE					
	10	6302	REVENUES CONTROL	-242,918.47	-704,022.69
	10	7602	EXPENDITURES CONTROL	300,245.81	993,839.22
	10	8723	NONSPENDABLE-PREPAIDS	.00	-131.63
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-7,313.66	-42,890.85
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,087,123.06
		TOTAL FUND BALANCE		50,013.68	-840,329.01
		TOTAL LIABILITIES + FUND BALANCE		57,327.34	-797,438.16

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-63,700.37	77,158.06
		TOTAL ASSETS		-63,700.37	77,158.06
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	13,850.73	16,445.33
		TOTAL LIABILITIES		13,850.73	16,445.33
FUND BALANCE					
	20	6302	REVENUES CONTROL	-29,980.00	-300,256.76
	20	7602	EXPENDITURES CONTROL	93,680.37	223,098.70
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-13,850.73	-16,445.33
		TOTAL FUND BALANCE		49,849.64	-93,603.39
	TOTAL LIABILITIES + FUND BALANCE			63,700.37	-77,158.06

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	5,095.30	138,050.25
	21	6101C	CASH CHARITABLE GAMING	.00	382.89
		TOTAL ASSETS		5,095.30	138,433.14
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	55.96	337.03
		TOTAL LIABILITIES		55.96	337.03
FUND BALANCE					
	21	6302	REVENUES CONTROL	-9,583.63	-154,389.67
	21	7602	EXPENDITURES CONTROL	4,488.33	30,918.75
	21	8737	RESTRICTED - OTHER	.00	-14,962.22
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-55.96	-337.03
		TOTAL FUND BALANCE		-5,151.26	-138,770.17
		TOTAL LIABILITIES + FUND BALANCE		-5,095.30	-138,433.14

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

12

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	4,325.87	39,279.95
		TOTAL ASSETS		4,325.87	39,279.95
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	-793.20	405.00
		TOTAL LIABILITIES		-793.20	405.00
FUND BALANCE					
	25	6302	REVENUES CONTROL	-6,732.76	-43,274.71
	25	7602	EXPENDITURES CONTROL	2,406.89	3,994.76
	25	8753	ASSIGNED-PURCH OBL - CURRENT	793.20	-405.00
		TOTAL FUND BALANCE		-3,532.67	-39,684.95
		TOTAL LIABILITIES + FUND BALANCE		-4,325.87	-39,279.95

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

13

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.36	18,505.93
		TOTAL ASSETS		.36	18,505.93
FUND BALANCE					
	31	6302	REVENUES CONTROL	-.36	-18,501.17
	31	8737	RESTRICTED - OTHER	.00	-4.76
		TOTAL FUND BALANCE		-.36	-18,505.93
		TOTAL LIABILITIES + FUND BALANCE		-.36	-18,505.93

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

14

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	7.87	409,357.44
		TOTAL ASSETS		7.87	409,357.44
FUND BALANCE					
	32	6302	REVENUES CONTROL	-7.87	-263,427.73
	32	7602	EXPENDITURES CONTROL	.00	253,151.77
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-341,929.46
	32	8737	RESTRICTED - OTHER	.00	-57,151.42
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-.60
		TOTAL FUND BALANCE		-7.87	-409,357.44
		TOTAL LIABILITIES + FUND BALANCE		-7.87	-409,357.44

BALANCE SHEET FOR 2027 3

15

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-22,482.07	13,356.06
	51	6171	INVENTORIES FOR CONSUMPTION	.00	14,472.00
	51	6400O	DEFERRED OUTFLOWS FROM OPEB	.00	30,059.00
	51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	57,617.00
		TOTAL ASSETS		-22,482.07	115,504.06
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITY	.00	-5,481.00
	51	7541P	NET PENSION LIABILITY	.00	-317,362.00
	51	7603	PURCHASE OBLIGATIONS	13,343.19	13,343.19
	51	7700O	DEF INFLOWS FROM OPEB	.00	-81,435.00
	51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-47,424.00
		TOTAL LIABILITIES		13,343.19	-438,358.81
FUND BALANCE					
	51	6302	REVENUES CONTROL	-17,913.44	-54,282.46
	51	7602	EXPENDITURES CONTROL	40,395.51	95,529.57
	51	8737O	RESTRICTED OTHER OPEB	.00	56,857.00
	51	8737P	RESTRICTED OTHER	.00	307,169.00
	51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-69,126.94
	51	8753	ASSIGNED-PURCH OBL - CURRENT	-13,343.19	-13,343.19
	51	8770	UNASSIGNED FUND BALANCE	.00	51.77
		TOTAL FUND BALANCE		9,138.88	322,854.75
		TOTAL LIABILITIES + FUND BALANCE		22,482.07	-115,504.06