

Finance Officer/Treasurer's Report
Month Ending August 2024

Beginning Balance for the Month	\$	2,550,063.45
Total of All Receipts for the Month	\$	332,518.48
Total of All Receipts and Beginning Balance	\$	2,882,581.93
Disbursements	\$	1,017,154.54
Balance at the Close of the Month (Cash in Bank)	\$	1,865,427.39

Fund Cash Balances:

General Fund	Fund 1	\$	1,036,544.41
* Special Projects-Grants	Fund 2	\$	(116,571.32)
** District School Activity Fund	Fund 21	\$	94,309.17
*** School Activity Fund	Fund 25	\$	13,549.95
Capital Outlay	Fund 310	\$	20,750.75
Building Fund	Fund 320	\$	340,788.88
Construction	Fund 360	\$	751,541.83
Debt Service Fund	Fund 400	\$	(372,285.97)
Food Service	Fund 51	\$	96,799.69
Total Cash in Bank of All Funds		\$	1,865,427.39

Finance Officer/Treasurer's Report for September 16, 2024

Signed: 

Finance Officer/Treasurer Comments:

- * See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the -\$116,571.32 above.
- ** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$94,309.17 above.
- *** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$13,549.95 above.

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Aug-24				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010L	L	Received	AWARDS DONATIONS	\$ 1,940.48
015L	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 2,106.58
018L	L	Received	TECHNOLOGY SALES	\$ 397.34
041L	L	Received	PREVENTION GRANT FOR FRYSC	\$ 549.00
049L	L	Received	ARCHERY DONATION	\$ 1,998.49
055L	L	Received	FRYSC- PROJECT PROM	\$ 506.15
058I	L	Received	DURR 21-22- F. GIFFORD	\$ -
059I	L	Received	DURR 21-22- B. GIFFORD	\$ -
060L	L	Received	LIVESTOCK SHOW DONATIONS	\$ 1,485.00
063L	L	Received	AG BROWN FOUNDATION DONATION	\$ 6,092.08
065L	L	Received	GARDENER FAMILY SCHOLARSHIP FUND	\$ -
066L	L	Received	CRUMB RUBBER PLAYGROUND MULCH	\$ 71,250.00
106L	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS	\$ (9,101.20)
10EL	S	Received	KTIP	\$ -
110L	S	Semester	COMMUNITY EDUCATION	\$ (4,966.27)
120L	S	Quarterly	ESS	\$ 4,587.75
125L	S	Quarterly	FRYSC	\$ (9,326.50)
130L	S	Quarterly	GIFTED	\$ (1,145.12)
135L	S	Quarterly	KERA PRESCHOOL	\$ 2,446.64
14ML	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 31,887.21
162K	S	Semester	KETS	\$ 3,751.13
162L	S	Semester	KETS	\$ -
168K	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ 4,738.96
18RL	S	Quarterly	SCHOOL RESOURCE OFFICER REIMBURSEMENT	\$ (3,696.70)
310K	F	Monthly	TITLE I	\$ (1,556.04)
310L	F	Monthly	TITLE I	\$ (4,703.46)
320KE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ -
320LE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (23,241.58)
337K	F	Monthly	IDEA B BASIC	\$ (665.58)
337L	F	Monthly	IDEA B BASIC	\$ (6,108.71)
343K	F	Monthly	PRESCHOOL IDEA B	\$ (558.46)
343L	F	Monthly	PRESCHOOL IDEA B	\$ -
346L	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ (3,578.45)
348JA	F	Monthly	PERKINS CARRYOVER	\$ (1,669.44)
348L	F	Monthly	VOCATIONAL PERKINS	\$ (3,486.76)
401L	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (89,312.55)
466J	F	Quarterly	READING GRANT	\$ (36,908.30)
466K	F	Quarterly	READING GRANT	\$ -
473G	F	Monthly	ARP ESSER	\$ -
473GB	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -

473GD	F	Received	DIGITAL LEARNING COACH 22-23	\$ -
473GK	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ -
473GW	F	Monthly	ARP ESSER DIGITAL LEARNING COACH	\$ -
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	\$ -
478I	F	Monthly	ARP IDEA BASIC	\$ -
479J	F	Semester	FRYSC GREER GRANT	\$ (50,283.01)
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ -
552L	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ -
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	\$ -
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
614L	F	Quarterly	GEAR UP	\$ -
633F	F	Monthly	GEER	\$ -
			TOTAL	
				\$ 0.00

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Aug-24			
Project	Account		Balance
701L	Athletics		\$ 7,039.27
702L	FRYSC Tailgate Donations (Back to School)		\$ 1,450.00
703L	Library - B. Gifford		\$ 748.70
705L	Student Achievement- A. Massey		\$ 1,001.25
706L	MS Science		\$ 1,247.47
708L	Hazel Dryden		\$ 114,916.03
711L	Project Prom		\$ -
712L	School General		\$ 53.96
713L	FRYSC General		\$ 2,530.82
715L	Greenhouse- F. Gifford		\$ 12,090.14
716L	Band		\$ 196.64
718L	Carnival		\$ 562.05
719L	Cheerleaders - Varsity		\$ 261.99
725L	Elem Class 3rd Grade- T. Conley		\$ 481.81
727L	Elem Class 3rd Grade- E. Campbell		\$ 501.55
728L	Elem Class - 1st Grade L. Hughes		\$ 604.55
729L	Elem Class 4th Grade- J. Murrell		\$ 8.96
731L	Elem Class 5th Grade- S. Treese		\$ 835.02
735L	FACS Class - K. Myers		\$ 580.48
737L	2nd Grade- N. Johnson		\$ 564.69
738L	MS & HS Business Class- L. Henson		\$ 980.85
739L	HS Science- B. Cooper		\$ 1,188.52
740L	MS English- T. Dice		\$ 517.78
742L	MS Social Studies Class- T. Mitchell		\$ 337.88
743L	HS English Class- K. Allison		\$ 721.72
744L	HS Math- D. Montgomery		\$ 700.38
745L	HS Social Studies Class - T. Miller		\$ 669.30
747L	Physical Ed- R. Simons		\$ 771.62
748L	Preschool- S. Ashcraft		\$ -
749L	Primary (P-2)		\$ -
750L	Spec Ed Class - S. Montgomery		\$ 576.98
752L	Spec Ed Class- S. Schalch		\$ 92.71
753L	HS - J. Brown		\$ -
754L	Yearbook- K. Massey		\$ 4,496.55
758L	Gharitable Gaming (current school year)		\$ 382.73
759L	Homecoming- M. Hendrix		\$ 970.38
760L	Spanish- J. O'Daniel		\$ 451.75
761L	Community Education- M. Hendrix		\$ 1,315.92
762L	Livestock- F. Gifford		\$ 744.33

5

768L	Denham Scholarship Donation		\$	1,200.00
769L	Elem. Class- 4th Grade D. Rosenthal		\$	547.51
771L	Class of 2024		\$	32.68
772L	Elementary (3-5)		\$	-
773L	Art		\$	482.09
774L	Class of 2025- T. Mitchell		\$	12,779.94
776L	1st Grade- G. Massey		\$	1,614.64
777L	Elementary/Middle Cheer- A. Turner		\$	3,312.47
780L	Class of 2026- B. Cooper		\$	4,303.63
782L	6th Grade- M. Tanner		\$	528.68
785L	5th Grade- L. Unthank		\$	1,365.13
786L	Class of 2027- T. Dice		\$	2,978.60
787L	Mental Health- J. Brown		\$	282.54
788L	FASFA Challenge Winner		\$	805.00
789L	2nd Grade- A. Gray		\$	458.96
790L	Class of 2028		\$	540.00
791L	Kindergarten- K. Massey		\$	387.26
792L	Kindergarten- A. Turner		\$	132.41
793L	Class of 2029		\$	154.00
794L	Class of 2030		\$	245.00
795L	KY FCCLA- REGION 9		\$	104.37
796L	School Awards		\$	341.00
798L	10th Region VB Coaches Association		\$	800.00
798L	JAG		\$	300.00
	Total of District School Accounts:	Total	\$	194,290.69
		CD	\$	110,000.00
		Charitable Gaming	\$	382.73
		Restricted Other	\$	9,635.75
		Total	\$	214,308.17

6

SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Aug-24			
Project	Account		Balance
701LS	ATHLETICS		\$ 811.16
712LS	GENERAL		\$ 122.14
713LS	BETA		\$ 28.54
716LS	BAND		\$ 503.25
765LS	FFA		\$ 960.25
774LS	CLASS OF 2025		\$ 3,403.30
775LS	FBLA		\$ 637.84
776LS	FCCLA		\$ 1,224.32
777LS	FACULTY/STAFF		\$ 442.95
778LS	10TH REGION VB COACHES ASSOCIATION		\$ 4,598.43
779LS	HS DRAMA CLUB		\$ 575.44
780LS	CLASS OF 2026		\$ 56.10
786LS	CLASS OF 2027		\$ 186.00
790LS	CLASS OF 2028		\$ -
791LS	CLASS OF 2029		\$ -
		Total:	\$ 10,539.72

Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Aug-24

Bank Statement	\$	2,047,943.61
Outstanding Deposits	\$	-
Outstanding Checks	\$	<u>182,516.22</u>
	\$	1,865,427.39

Ledger Balance	\$	2,550,063.45
Receipts	\$	332,518.48
Disbursements	\$	<u>1,017,154.54</u>
	\$	1,865,427.39

Receipts:

\$332,474.44
 \$44.04 (Interest)

Disbursements:

8/15/24 Payroll	\$	62,737.94
8/30/24 Payroll	\$	161,060.22
Claims/Warrants:	\$	793,356.38
	\$	1,017,154.54

Robertson County School District FY 2024-2025									
Cash Flow Projections General Fund 1									
	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>			
Balance Carried Forward	\$ 1,036,855.66	\$ 975,511.76	\$ 1,036,544.41	\$ 973,340.25	\$ 949,736.09	\$ 1,141,507.93			
REVENUES: Local/State/Other									
Utility Tax	\$ 9,183.42	\$ 9,073.38		\$ 20,000.00	\$ 8,000.00	\$ 9,600.00			
Motor Vehicle	\$ 9,834.60	\$ 10,626.44	\$ 6,500.00	\$ 10,000.00	\$ 8,500.00	\$ 4,300.00			
Delinquent Tax	\$ 936.09	\$ 80.68	\$ 1,100.00	\$ 200.00	\$ -	\$ 400.00			
Telecommunication Tax	\$ 620.84	\$ 620.84	\$ 620.84	\$ 620.84	\$ 620.84	\$ 620.84			
Omitted Property Tax			\$ -	\$ -	\$ -	\$ -			
Property Tax		\$ 8,777.25		\$ -	\$ 440,000.00	\$ 37,000.00			
Franchise Tax	\$ -			\$ -	\$ 4,000.00	\$ 10,000.00			
Interest	\$ 22.94	\$ 19.08	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00			
Seek/Tier I State	\$ 221,560.00	\$ 221,560.00	\$ 221,560.00	\$ 221,560.00	\$ 221,560.00	\$ 221,560.00			
Other Reimb.	\$ 6,587.29	\$ 13,039.61	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
IRS Rebate Payment Reimb					\$ -				
Total:	\$ 248,745.18	\$ 263,797.28	\$ 230,795.84	\$ 253,395.84	\$ 683,695.84	\$ 284,495.84			
EXPENSES:									
Claims (Expenses)	\$ 214,262.45	\$ 55,836.75	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00			
Required Nickle to Building Fund		\$ -	\$ -	\$ -	\$ 195,924.00				
Payroll 15th	\$ 47,607.81	\$ 44,141.78	\$ 117,000.00	\$ 102,000.00	\$ 122,000.00	\$ 132,000.00			
Payroll 30th	\$ 48,218.82	\$ 102,786.10	\$ 117,000.00	\$ 115,000.00	\$ 114,000.00	\$ 111,000.00			
Total:	\$ 310,089.08	\$ 202,764.63	\$ 294,000.00	\$ 277,000.00	\$ 491,924.00	\$ 303,000.00			
ENDING BALANCE:	\$ 975,511.76	\$ 975,511.76	\$ 973,340.25	\$ 949,736.09	\$ 1,141,507.93	\$ 1,123,003.77			

ROBERTSON COUNTY BOARD OF EDUCATION



munis
easier, erp so it can

BALANCE SHEET FOR 2025 2

10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	58,152.85	1,036,544.41
		TOTAL ASSETS	58,152.85	1,036,544.41
LIABILITIES	10	7421 ACCOUNTS PAYABLE	612.61	.00
	10	7603 PURCHASE OBLIGATIONS	32,963.94	32,963.94
		TOTAL LIABILITIES	33,576.55	32,963.94
FUND BALANCE	10	6302 REVENUES CONTROL	-257,076.07	-460,482.27
	10	7602 EXPENDITURES CONTROL	198,310.61	495,277.29
	10	8723 NONSPENDABLE-PREPAIDS	.00	-173.07
	10	8733 ASSIGNED-PURCH OBL - CURRENT	-32,963.94	-32,963.94
	10	8770 UNASSIGNED FUND BALANCE	.00	-1,071,166.36
		TOTAL FUND BALANCE	-91,729.40	-1,069,508.35
		TOTAL LIABILITIES + FUND BALANCE	-58,152.85	-1,036,544.41

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 2

11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	-159,208.04	-116,571.32
		TOTAL ASSETS	-159,208.04	-116,571.32
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	78,921.16	78,921.16
		TOTAL LIABILITIES	78,921.16	78,921.16
FUND BALANCE	20	6302 REVENUES CONTROL	-23,691.08	-123,439.04
	20	7602 EXPENDITURES CONTROL	182,899.12	240,010.36
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-78,921.16	-78,921.16
		TOTAL FUND BALANCE	80,286.88	37,650.16
		TOTAL LIABILITIES + FUND BALANCE	159,208.04	116,571.32

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

12

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-36,503.99	94,309.17
21	6101C	CASH CHARITABLE GAMING	.01	382.73
21	6106	OTHER CASH	.00	114,567.01
	TOTAL ASSETS		-36,503.98	209,258.91
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	1,621.67	1,621.67
	TOTAL LIABILITIES		1,621.67	1,621.67
FUND BALANCE				
21	6302	REVENUES CONTROL	-5,740.94	-236,467.61
21	7602	EXPENDITURES CONTROL	42,244.92	42,092.92
21	8737	RESTRICTED - OTHER	.00	-14,884.22
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,621.67	-1,621.67
	TOTAL FUND BALANCE		34,882.31	-210,880.58
	TOTAL LIABILITIES + FUND BALANCE		36,503.98	-209,258.91

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 2

13

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	-642.07	13,549.95
		TOTAL ASSETS	-642.07	13,549.95
FUND BALANCE	25	6302 REVENUES CONTROL	-385.23	-14,577.25
	25	7602 EXPENDITURES CONTROL	1,027.30	1,027.30
		TOTAL FUND BALANCE	642.07	-13,549.95
		TOTAL LIABILITIES + FUND BALANCE	642.07	-13,549.95

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 2

14

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.40	20,750.75
		TOTAL ASSETS	.40	20,750.75
FUND BALANCE	31	6302 REVENUES CONTROL	-.40	-20,750.75
		TOTAL FUND BALANCE	-.40	-20,750.75
		TOTAL LIABILITIES + FUND BALANCE	-.40	-20,750.75

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101	-71,413.02	340,788.88
		TOTAL ASSETS	-71,413.02	340,788.88
FUND BALANCE	32	6302	-7.80	-204,522.37
	32	7602	71,420.82	218,773.84
	32	8734	.00	-261,213.75
	32	8738	.00	-93,826.60
		TOTAL FUND BALANCE	72,413.02	-340,788.88
		TOTAL LIABILITIES + FUND BALANCE	72,413.02	-340,788.88

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 2

16

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-109,543.10	751,541.83
		TOTAL ASSETS	-109,543.10	751,541.83
FUND BALANCE	36			
	36	6302 REVENUES CONTROL	-14.40	-30.21
	36	7602 EXPENDITURES CONTROL	109,557.50	167,501.53
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-919,013.15
		TOTAL FUND BALANCE	109,543.10	-751,541.83
		TOTAL LIABILITIES + FUND BALANCE	109,543.10	-751,541.83

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

17

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
40	6101	CASH IN BANK		-372,285.97	-372,285.97
40	6101	BD18 CASH IN BANK		.00	733.49
40	6101	BD20 CASH IN BANK		.00	3,962.41
40	6101	BD208 CASH IN BANK		.00	204.47
40	6105	BD11 CASH WITH FISCAL AGENTS		.00	13,255,589.48
		TOTAL ASSETS		-372,285.97	12,888,203.88
FUND BALANCE					
40	6302	REVENUES CONTROL		-71,420.82	-218,773.84
40	7602	EXPENDITURES CONTROL		443,706.79	591,059.81
40	8736	RESTRICTED - DEBT SERVICE		.00	-13,260,489.85
		TOTAL FUND BALANCE		372,285.97	-12,888,203.88
		TOTAL LIABILITIES + FUND BALANCE		372,285.97	-12,888,203.88

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 2

18

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	6,806.88	96,799.69
51	6171 INVENTORIES FOR CONSUMPTION	.00	18,291.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	60,253.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	131,432.00
	TOTAL ASSETS	6,806.88	306,775.69
LIABILITIES			
51	7421 ACCOUNTS PAYABLE	28.47	.00
51	75410 UNFUNDED OPEB LIABILITY	.00	8,425.00
51	7541P NET PENSION LIABILITY	.00	-391,548.00
51	77000 DEF INFLOWS FROM OPEB	.00	-174,659.00
51	7700P DEFERRED INFLOWS FROM PENSION	.00	-154,282.00
	TOTAL LIABILITIES	28.47	-712,064.00
FUND BALANCE			
51	6302 REVENUES CONTROL	-36,516.91	-36,518.57
51	7602 EXPENDITURES CONTROL	29,681.56	61,479.53
51	87370 RESTRICTED OTHER OPEB	.00	105,981.00
51	8737P RESTRICTED OTHER	.00	414,398.00
51	8739 RESTRICTED-NEW ASSETS (FD SVC)	.00	-121,760.65
51	8739I RESTRICTED INVENTORY	.00	-18,291.00
	TOTAL FUND BALANCE	-6,835.35	405,288.31
	TOTAL LIABILITIES + FUND BALANCE	6,806.88	-306,775.69