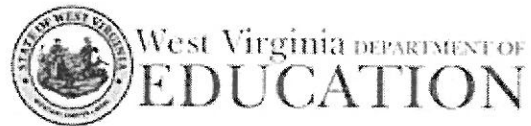

ROANE COUNTY SCHOOLS
Monthly Financial Report
on a Cash Basis for August, 2019



ROANE COUNTY SCHOOLS
Summary Schedule of Revenues and Expenditures on a Cash Basis
For the Month Ended August, 2019

	MTD	YTD	Beginning	Current		Percent	Prior Year	
	Revenues	Revenues	Fund	Annual	Remaining	Revenues	YTD	Change
			Balance	Budget	Balance	Received	Revenues	From Prior Yr.
Fund:								
General Current Expense Fund	1,035,457	2,111,959	0	18,238,311	(16,126,352)	11.58%	2,558,965	(447,006)
Debt Service Fund	0	1	0	867,198	(867,197)	0.00%	47	(46)
Bond Construction Fund	0	0	0	9,745,000	(9,745,000)	0.00%	0	0
Permanent Improvement Fund	0	0	0	100,000	(100,000)	0.00%	0	0
Special Revenue Fund	1,009,126	1,227,313	0	4,726,204	(3,498,891)	25.97%	611,440	615,873
Total Revenues	2,044,583	3,339,273	0	33,676,713	(30,337,440)	9.92%	3,170,452	168,821

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual	Remaining	Budget	YTD	Change
				Budget	Balance	Obligated	Expenditures	From Prior Yr.
Fund:								
General Current Expense Fund	404,388	584,891	791,026	18,238,311	16,862,394	7.54%	604,200	(19,309)
Debt Service Fund	0	0	0	867,198	867,198	0.00%	0	0
Bond Construction Fund	1,339,642	1,350,981	1,554,783	9,745,000	6,839,236	29.82%	0	1,350,981
Permanent Improvement Fund	0	0	0	100,000	100,000	0.00%	0	0
Special Revenue Fund	303,613	373,770	1,137,282	4,726,204	3,215,152	31.97%	318,133	55,637
Total Expenditures	2,047,643	2,309,642	3,483,091	33,676,713	27,883,980	17.20%	922,334	1,387,309

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
General Current Expense Fund
For the Month Ended August, 2019

	MTD	YTD	Beginning	Current		Percent	Prior Year	
	Revenues	Revenues	Fund	Annual	Remaining	Revenues	YTD	Change
			Balance	Budget	Balance	Received	Revenues	From prior Yr.
Fund Balance	0	0	0	500,000	(500,000)	0.00%	0	0
Revenue from Local Sources								
Property Taxes - Current Year	328,231	429,073	0	2,894,111	(2,465,038)	14.83%	363,977	65,096
Property Taxes - All Other Collections	0	0	0	0	0	0.00%	299,412	(299,412)
Investment Earnings	6,161	10,959	0	20,500	(9,541)	53.46%	10,556	403
Revenue from Local Sources-Clearing Account- Student Body	0	260	0	25,000	(24,740)	1.04%	0	260
Other Local Revenues	89,031	120,533	0	76,000	44,533	158.60%	75,986	44,547
Revenue from State Sources								
State Aid to Schools	598,335	1,378,499	0	9,519,365	(8,140,866)	14.48%	1,336,907	41,592
Other State Sources	13,699	168,419	0	5,053,138	(4,884,719)	3.33%	340,045	(171,626)
Revenue from Federal Sources								
Medicaid	0	4,215	0	108,351	(104,136)	3.89%	85,200	(80,985)
Revenue from Federal Sources-Accrued Federal Revenue	0	0	0	0	0	0.00%	0	0
Revenue from Miscellaneous Sources								
Fund Transfers In	0	0	0	41,846	(41,846)	0.00%	0	0
Other Miscellaneous Sources	0	0	0	0	0	0.00%	46,881	(46,881)
Total Revenues	1,035,457	2,111,959	0	18,238,311	(16,126,352)	11.58%	2,558,965	(447,006)

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended August, 2019

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual Budget	Remaining Balance	Budget Obligated	YTD Expenditures	Change From prior Yr.
Salaries								
Professional Personnel	91,701	149,478	0	7,867,683	7,718,206	1.90%	137,016	12,461
Service Personnel	82,928	112,348	0	2,130,861	2,018,513	5.27%	125,857	(13,509)
Professional Substitutes	1,602	1,602	0	198,500	196,898	0.81%	3,200	(1,599)
Service Substitutes	4,893	6,198	0	65,000	58,802	9.54%	1,719	4,480
Board Members	0	0	0	0	0	0.00%	0	0
Students	0	0	0	0	0	0.00%	0	0
Employee Benefits								
Group Insurance	26,779	57,399	0	1,624,327	1,566,929	3.53%	68,402	(11,003)
Social Security	13,343	19,862	0	721,071	701,208	2.75%	19,643	219
Retirement	13,343	20,094	0	3,280,354	3,260,260	0.61%	20,186	(91)
Unemployment Compensation	0	5,951	0	0	(5,951)	0.00%	0	5,951
Workers' Compensation	2,416	3,160	0	64,949	61,789	4.86%	3,309	(150)
Purchased Professional & Technical Services								
Professional Educators	0	0	42,800	37,300	(5,500)	114.75%	0	0
Employee Training and Development	0	0	0	0	0	0.00%	15,886	(15,886)
Other Professional	19,145	21,941	102,566	201,500	76,993	61.79%	18,204	3,737
Purchased Services - Other (Water/Sewage)								
Utilities (Water/Sewage)	4,862	4,862	0	27,000	22,138	18.01%	4,748	114
Cleaning	4,198	15,033	31,335	112,675	66,307	41.15%	5,435	9,599
Repair & Maintenance	5,463	5,883	2,000	125,000	117,117	6.31%	19,121	(13,238)
Rentals	561	561	1,639	2,400	200	91.67%	1,434	(873)
Construction Services	0	0	0	0	0	0.00%	0	0

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended August, 2019

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual	Remaining	Budget	YTD	Change
				Budget	Balance	Obligated	Expenditures	From prior Yr.
Purchased Services - Other								
Student Transportation Services	0	0	0	5,000	5,000	0.00%	0	0
Insurance	28,772	28,772	85,692	141,000	26,536	81.18%	962	27,810
Communications	9,853	10,109	3,000	71,500	58,391	18.33%	21,355	(11,246)
Advertising	138	179	0	9,000	8,821	1.99%	40	138
Travel	430	2,812	2,195	13,750	8,743	36.42%	2,633	179
Interagency Purchased Services	0	0	0	4,000	4,000	0.00%	3,085	(3,085)
Supplies								
General	34,637	48,665	110,284	144,900	(14,049)	109.70%	63,704	(15,039)
Energy	33,831	34,430	0	461,000	426,570	7.47%	36,866	(2,435)
Books, Periodicals and Software	0	0	0	0	0	0.00%	2,124	(2,124)
Technology Supplies	0	2,958	0	0	(2,958)	0.00%	2,955	3
Vehicle Supplies	19,698	21,066	349,134	388,900	18,700	95.19%	17,970	3,096
Control Level Equipment	0	0	60,381	70,509	10,128	85.64%	1,913	(1,913)
Plant and Equipment								
Land	0	0	0	0	0	0.00%	0	0
Buildings	0	4,073	0	2,670	(1,403)	152.56%	5,339	(1,266)
Equipment	5,753	5,753	0	0	(5,753)	0.00%	0	5,753
Other								
Dues and Fees	44	44	0	4,000	3,956	1.09%	0	44
Debt Related	0	0	0	182,558	182,558	0.00%	0	0
Reserved	0	0	0	153,639	153,639	0.00%	0	0
Miscellaneous	0	1,659	0	0	(1,659)	0.00%	1,094	564
Transfers Out	0	0	0	127,267	127,267	0.00%	0	0
Total Expenditures	404,388	584,891	791,026	18,238,311	16,862,394	7.54%	604,200	(19,309)

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Bond Construction Fund
For the Month Ended August, 2019

	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	Percent Budget Obligated	Prior Year	
							YTD Expenditures	Change From prior Yr.
Purchased Professional & Technical Services								
Other Professional	5,670	17,009	0	150,000	132,991	11.34%	0	17,009
Plant and Equipment								
Land	0	0	0	1,512,000	1,512,000	0.00%	0	0
Buildings	1,333,972	1,333,972	1,554,783	8,083,000	5,194,245	35.74%	0	1,333,972
Total Expenditures	1,339,642	1,350,981	1,554,783	9,745,000	6,839,236	29.82%	0	1,350,981

Roane County Board of Education

Cash Receipts and Balances As of August 31, 2019

Poca Valley Bank (new):

Cash Ledger Balance	7/31/2019	(569,256.36)	
+ Revenue for August		417,928.11	
+ Transfers In from Investment Pool		2,105,563.55	
- Monthly Payroll + All Fringe Payments		(266,573.86)	(1,995,415.40)
- Accounts Payable		(1,728,841.54)	
Ending balance 8/31/19		(41,180.10)	122,720.96

West Virginia Investment Pool:

General Current Expense Account

Cash Ledger Balance	7/31/2019	2,522,456.45	
+ Revenue for August		1,913,881.85	
+ Interest Earned		6,127.84	
- Transfers to General Checking (PVB)		(750,000.00)	
Ending balance 8/31/19		3,692,466.14	

West Virginia Investment Pool:

General Current Expense Account - Bond

Cash Ledger Balance	7/31/2019		
+ Revenue for July		10,048,149.40	
+ Interest Earned		18,535.05	
- Transfers to General Checking (PVB)		(1,662,617.55)	
Ending balance 8/31/19		8,404,066.90	

Debt Service Account:

Cash Ledger Balance	7/31/2019	-	
+ Revenue for August		1.01	
- Payments to Municipal Bond Comm.		-	
Ending balance 8/31/19		1.01	

Total - All Accounts 12,055,353.95

Bank Balances

7/31/2019

Poca Valley Bank	39,688.42
Investment Pool	12,096,533.06
Debt Service	1.01

12,136,222.49

Outstanding Checks (80,868.54)

Total - All Accounts 12,055,353.95

Fund Balances

7/31/2019

Fund 11	3,651,286.04
Fund 21	1.01
Fund 32	8,404,066.90

Total - All Funds (WVEIS) 12,055,353.95


Andrew R. Metheney, Treasurer

09.12.19
Date

/y2205X2

BANK - POCA VAÿÿBÿY BANK

y y y y y y y y y y * p3060X

7

20

DATE - 9/25/19
TIME - 14:40:30
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 9/25/19

001544840 APCK

PAGE 1

Fiscal Year: 20

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
111760	416	- AFFORDABLE PEST CONTROL LLC	290.00	PEST CONTROL
111761	520	- ALPHA MECHANICAL SERVICE	6,763.95	SERVICE
111762	620	- AMAZON.COM	4,194.99	SUPPLIES
111763	620	- AMAZON.COM	41.98	SUPPLIES
111764	620	- AMAZON.COM	40.31	SUPPLIES
111765	1150	- APPALACHIAN POWER	5,886.39	POWER
111766	2365	- BARNES & NOBLE	1,461.90	BOOKS
111767	2961	- BLICK ART MATERIALS	291.69	SUPPLIES
111768	7131	- COTTRELL JODY	30.00	TRAVEL
111769	9433	- CROOK BROTHERS	788.90	FOOD
111770	10250	- EXXON CARD SERVICES	79.63	FUEL
111771	10450	- FARMERS FRIEND	132.62	SUPPLIES
111772	13310	- HANDIMART	50.46	FUEL
111773	13600	- HARDMAN'S	262.43	SUPPLIES
111774	14450	- HOOTEN EQUIPMENT COMPANY	4,010.00	EQUIPMENT
111775	14698	- HUNT JENNIFER	1,400.00	TUITION REIMBURSEMENT
111776	8250	- JACK GARRETT FORD INC	109.30	PARTS
111777	16312	- JOHN O'DELL FARMS	1,375.00	FOOD
111778	17413	- KNOTTS CONSULTING LLC	700.00	TESTING
111779	17468	- KURTZ BROTHERS	199.09	SUPPLIES
111780	19752	- MCPHERSON MICHELLE	1,400.00	TUITION REIMBURSEMENT
111781	20069	- MINNEY JAMES	161.36	TRAVEL
111782	20480	- MOUNTAINEER GAS	586.37	GAS
111783	22180	- OTA CORRIE	176.15	TRAVEL
111784	24985	- PACE ANALYTICAL SERVICES	160.42	TESTING
111785	12164	- PCMG INC	26,806.80	SUPPLIES
111786	24590	- QUILL CORPORATION	133.94	SUPPLIES
111787	26498	- SCHAEFFER MANUFACTURING CO	349.92	SUPPLIES
111788	26502	- SCHOLASTIC BOOK CLUB	130.00	SUPPLIES
111789	26503	- SCHOLASTIC CLASSROOM MAGAZINE	3,707.00	SUPPLIES
111790	26500	- SCHOLASTIC INC	329.67	SUPPLIES
111791	28050	- SCHOOL SPECIALTY	1,778.23	SUPPLIES
111792	29057	- STANFORD CENTER FOR PROF	975.00	SUPPLIES
111793	30150	- TAYLOR MARILYN	1,400.00	TUITION REIMBURSEMENT
111794	30180	- TEACHER CREATED RESOURCES	87.92	SUPPLIES
111795	30692	- TRACTOR SUPPLY COMPANY	73.99	SUPPLIES
111796	18973	- UNITED REFRIGERATION	2,402.94	SUPPLIES
111797	32202	- WAL-MART	2,778.11	SUPPLIES
111798	32225	- WALTON ELEMENTARY/MIDDLE	63.94	KLICKA GRANT BOOKS
111799	32869	- WILDLIFE REMOVAL SERVICE	8,950.00	BAT REMOVAL SES
111800	34050	- WV DEPT OF AGRICULTURE	542.90	FOOD
111801	34400	- WV SCHOOL BOARDS ASSOCIATION	2,634.00	CONFERENCE
111802	21449	- 95 PERCENT GROUP INC.	1,074.00	SUPPLIES
CHECK REGISTER TOTAL			84,811.30	
