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**ROANE COUNTY SCHOOLS**  
**Monthly Financial Report**  
**on a Cash Basis for April, 2021**

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West Virginia DEPARTMENT OF  
**EDUCATION**

# Roane County Board of Education

## Cash Receipts and Balances As of April 30, 2021

### Poca Valley Bank (new):

Cash Ledger Balance	3/31/2021	73,601.40
+ Revenue for April		423,332.66
+ Transfers In from Investment Pool		1,390,000.00
- Monthly Payroll + All Fringe Payments		(1,188,170.35)
- Accounts Payable		(454,700.99)
<b>Ending balance 04/30/2021</b>		<b>244,062.72</b>

### West Virginia Investment Pool:

#### General Current Expense Account

Cash Ledger Balance	3/31/2021	2,626,646.04
+ Revenue for April		1,282,831.55
+ Interest Earned		173.58
- Transfers to General Checking (PVB)		(1,390,000.00)
<b>Ending balance 04/30/2021</b>		<b>2,519,651.17</b>

### West Virginia Investment Pool:

#### General Current Expense Account - Bond

Cash Ledger Balance	3/31/2021	5,500,478.65
+ Revenue for April		-
+ Interest Earned		422.35
- Transfers to General Checking (PVB)		-
<b>Ending balance 04/30/2021</b>		<b>5,500,901.00</b>

### Debt Service Account:

Cash Ledger Balance	3/31/2021	-
+ Revenue for April		-
- Payments to Municipal Bond Comm.		-
<b>Ending balance 04/30/2021</b>		<b>-</b>
<b>Total - All Accounts</b>		<b>8,264,614.89</b>

### Bank Balances

4/30/2021

Poca Valley Bank	285,184.01
Investment Pool	8,020,552.17
Debt Service	-
	<b>8,305,736.18</b>

Other Adjustments	-
Outstanding Checks	(41,121.29)

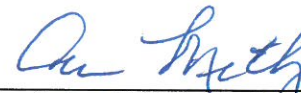
**Total - All Accounts 8,264,614.89**

### Fund Balances

4/30/2021

Fund 11	2,763,713.89
Fund 21	-
Fund 32	5,500,901.00

**Total - All Funds (WVEIS) 8,264,614.89**

  
Andrew R. Metheney, Treasurer

05/20/2021  
Date

ROANE COUNTY SCHOOLS  
Summary Schedule of Revenues and Expenditures on a Cash Basis  
For the Month Ended April, 2021

	MTD	YTD	Beginning	Current	Remaining	Percent	Prior Year	
	Revenues	Revenues	Fund Balance	Annual Budget	Balance	Revenues Received	YTD Revenues	Change From Prior Yr.
<b>Fund:</b>								
General Current Expense Fund	1,704,520	13,657,551	2,060,682	20,966,549	(5,248,316)	74.97%	13,598,649	58,902
Debt Service Fund	0	0	375,279	779,675	(404,396)	48.13%	1	(1)
Bond Construction Fund	0	0	6,644,477	6,468,891	175,586	102.71%	10,032,801	(10,032,801)
Permanent Improvement Fund	0	0	153,696	303,696	(150,000)	50.61%	100,000	(100,000)
Special Revenue Fund	217,140	4,982,813	(115,623)	6,505,376	(1,638,186)	74.82%	4,471,866	510,947
Federal Stimulus and Stabilization Fund	0	0	0	3,495,160	(3,495,160)	0.00%	0	0
<b>Total Revenues</b>	<b>1,921,661</b>	<b>18,640,364</b>	<b>9,118,511</b>	<b>38,519,346</b>	<b>(10,760,472)</b>	<b>72.06%</b>	<b>28,203,317</b>	<b>(9,562,953)</b>

	MTD	YTD		Current	Remaining	Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual Budget	Balance	Budget Obligated	YTD Expenditures	Change From Prior Yr.
<b>Fund:</b>								
General Current Expense Fund	1,380,229	11,897,776	4,716,507	20,966,549	4,352,266	79.24%	12,311,273	(413,497)
Debt Service Fund	0	0	0	779,675	779,675	0.00%	0	0
Bond Construction Fund	(422)	1,093,201	0	6,468,891	5,375,690	16.90%	3,093,187	(1,999,986)
Permanent Improvement Fund	0	61,500	0	303,696	242,196	20.25%	0	61,500
Special Revenue Fund	447,963	4,285,750	1,252,389	6,494,126	955,988	85.28%	3,827,444	458,305
Federal Stimulus and Stabilization Fund	38,107	38,107	500,783	3,495,160	2,956,271	15.42%	0	38,107
<b>Total Expenditures</b>	<b>1,865,877</b>	<b>17,376,333</b>	<b>6,469,678</b>	<b>38,508,097</b>	<b>14,662,085</b>	<b>61.92%</b>	<b>19,231,904</b>	<b>(1,855,571)</b>

ROANE COUNTY SCHOOLS  
Schedule of Revenues on a Cash Basis  
General Current Expense Fund  
For the Month Ended April, 2021

	MTD	YTD	Beginning	Current	Remaining	Percent	Prior Year	
	Revenues	Revenues	Fund	Annual	Balance	Revenues	YTD	Change
			Balance	Budget		Received	Revenues	From prior Yr.
<b>Fund Balance</b>	0	0	2,060,682	2,294,217	(233,535)	89.82%	0	0
<b>Revenue from Local Sources</b>								
Property Taxes - Current Year	421,305	3,242,520	0	3,143,140	99,380	103.16%	2,354,967	887,553
Investment Earnings	197	3,820	0	35,500	(31,680)	10.76%	43,707	(39,887)
Revenue from Local Sources-Clearing Account- Student Body	0	3,944	0	32,500	(28,556)	12.14%	22,457	(18,513)
Other Local Revenues	289	178,677	0	124,351	54,326	143.69%	1,144,815	(966,138)
<b>Revenue from State Sources</b>								
State Aid to Schools	1,060,384	8,047,385	0	10,379,431	(2,332,046)	77.53%	7,968,496	78,889
Other State Sources	215,160	1,972,522	0	4,765,120	(2,792,598)	41.40%	2,016,883	(44,361)
<b>Revenue from Federal Sources</b>								
Medicaid	7,186	209,048	0	109,482	99,566	190.94%	34,806	174,242
Revenue from Federal Sources-Other Unrestricted	0	0	0	110,000	(110,000)	0.00%	0	0
Revenue from Federal Sources-Accrued Federal Revenue	0	0	0	(69,733)	69,733	0.00%	0	0
<b>Revenue from Miscellaneous Sources</b>								
Fund Transfers In	0	(365)	0	42,541	(42,906)	-0.86%	12,517	(12,882)
<b>Total Revenues</b>	<b>1,704,520</b>	<b>13,657,551</b>	<b>2,060,682</b>	<b>20,966,549</b>	<b>(5,248,316)</b>	<b>74.97%</b>	<b>13,598,649</b>	<b>58,902</b>

ROANE COUNTY SCHOOLS  
Schedule of Expenditures on a Cash Basis  
General Current Expense Fund  
For the Month Ended April, 2021

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual Budget	Remaining Balance	Budget Obligated	YTD Expenditures	Change From prior Yr.
<b>Salaries</b>								
Professional Personnel	654,239	5,426,825	2,453,803	8,194,148	313,520	96.17%	5,480,751	(53,926)
Service Personnel	188,592	1,579,132	589,282	2,207,472	39,057	98.23%	1,625,308	(46,176)
Professional Substitutes	73,523	449,787	0	214,500	(235,287)	209.69%	279,523	170,263
Service Substitutes	12,268	67,565	0	78,500	10,935	86.07%	112,489	(44,924)
Board Members	0	10,240	0	19,200	8,960	53.33%	11,360	(1,120)
Students	0	0	0	0	0	0.00%	639	(639)
<b>Employee Benefits</b>								
Group Insurance	143,414	1,205,764	497,284	1,700,055	(2,993)	100.18%	1,203,697	2,066
Social Security	67,768	546,457	222,767	751,830	(17,394)	102.31%	546,888	(431)
Retirement	64,871	534,643	230,957	3,103,307	2,337,707	24.67%	546,448	(11,804)
Tuition Reimbursements	2,065	2,065	0	0	(2,065)	0.00%	0	2,065
Unemployment Compensation	0	0	0	17,000	17,000	0.00%	13,414	(13,414)
Workers' Compensation	6,051	50,403	18,654	65,869	(3,188)	104.84%	52,066	(1,662)
<b>Purchased Professional &amp; Technical Services</b>								
Professional Educators	0	66,258	7,375	40,300	(33,333)	182.71%	65,592	666
Employee Training and Development	0	0	0	3,250	3,250	0.00%	3,250	(3,250)
Other Professional	22,998	236,169	90,032	279,123	(47,078)	116.87%	280,349	(44,180)
<b>Purchased Services - Other (Water/Sewage)</b>								
Utilities (Water/Sewage)	6,983	40,534	0	27,000	(13,534)	150.13%	48,232	(7,698)
Cleaning	3,036	52,412	21,278	108,475	34,785	67.93%	62,355	(9,943)
Repair & Maintenance	858	21,261	680	30,000	8,059	73.14%	17,786	3,474
Rentals	0	2,796	3,030	4,050	(1,777)	143.87%	3,256	(460)
Construction Services	0	0	0	10,076	10,076	0.00%	0	0

ROANE COUNTY SCHOOLS  
Schedule of Expenditures on a Cash Basis  
General Current Expense Fund  
For the Month Ended April, 2021

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual	Remaining	Budget	YTD	Change
				Budget	Balance	Obligated	Expenditures	From prior Yr.
<b>Purchased Services - Other</b>								
Student Transportation Services	43	701	1,315	2,500	484	80.64%	1,488	(787)
Insurance	2,500	96,842	25,076	115,100	(6,818)	105.92%	88,916	7,926
Communications	15,960	151,026	2,967	175,000	21,007	88.00%	118,250	32,775
Advertising	1,045	4,892	0	5,000	108	97.84%	4,899	(7)
Tuition	15,000	40,200	0	0	(40,200)	0.00%	0	40,200
Travel	87	3,476	1,395	16,144	11,273	30.17%	16,061	(12,584)
Interagency Purchased Services	0	108,688	0	95,000	(13,688)	114.41%	0	108,688
<b>Supplies</b>								
General	28,028	238,809	64,449	326,996	23,738	92.74%	203,075	35,734
Energy	40,317	344,421	0	470,000	125,579	73.28%	386,354	(41,932)
Books, Periodicals and Software	0	226,839	0	331,915	105,076	68.34%	28,086	198,754
Technology Supplies	0	21,073	17,622	77,911	39,216	49.67%	36,911	(15,838)
Vehicle Supplies	22,871	151,379	249,519	324,210	(76,688)	123.65%	242,420	(91,041)
Control Level Equipment	2,489	16,651	1,527	70,737	52,560	25.70%	76,905	(60,255)
<b>Plant and Equipment</b>								
Land	0	0	0	11,161	11,161	0.00%	0	0
Buildings	0	0	0	0	0	0.00%	4,073	(4,073)
Equipment	2,027	20,274	6,082	0	(26,356)	0.00%	5,753	14,521
Bus Replacement	0	0	211,411	376,002	164,591	56.23%	0	0
<b>Other</b>								
Dues and Fees	3,196	3,362	0	4,000	638	84.06%	3,751	(388)
Debt Related	0	175,994	0	135,994	(40,000)	129.41%	628,591	(452,597)
Reserved	0	0	0	1,497,320	1,497,320	0.00%	0	0
Miscellaneous	0	837	0	86	(751)	978.20%	5,340	(4,503)
Transfers Out	0	0	0	77,317	77,317	0.00%	106,998	(106,998)

ROANE COUNTY SCHOOLS  
Schedule of Expenditures on a Cash Basis  
General Current Expense Fund  
For the Month Ended April, 2021

	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	Percent Budget Obligated	Prior Year	
							YTD Expenditures	Change From prior Yr.
<b>Total Expenditures</b>	1,380,229	11,897,776	4,716,507	20,966,549	4,352,266	79.24%	12,311,273	(413,497)

ROANE COUNTY SCHOOLS  
Schedule of Revenues on a Cash Basis  
Bond Construction Fund  
For the Month Ended April, 2021

	MTD	YTD	Beginning	Current	Remaining	Percent	Prior Year	
	Revenues	Revenues	Fund	Annual	Balance	Revenues	YTD	Change
			Balance	Budget		Received	Revenues	From prior Yr.
<b>Fund Balance</b>								
	0	0	6,644,477	6,468,891	175,586	102.71%	0	0
<b>Revenue from Miscellaneous Sources</b>								
Revenue from Miscellaneous Sources-Proceeds From Sale of Bonds	0	0	0	0	0	0.00%	10,032,801	(10,032,801)
<b>Total Revenues</b>	0	0	6,644,477	6,468,891	175,586	102.71%	10,032,801	(10,032,801)



ROANE COUNTY SCHOOLS  
Schedule of Expenditures on a Cash Basis  
Bond Construction Fund  
For the Month Ended April, 2021

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual	Remaining	Budget	YTD	Change
				Budget	Balance	Obligated	Expenditures	From prior Yr.
Revenues Account	(422)	(8,925)	0	0	8,925	0.00%	0	(8,925)
<b>Purchased Professional &amp; Technical Services</b>								
Other Professional	0	283,103	0	544,281	261,178	52.01%	195,922	87,182
<b>Purchased Services - Other</b>								
Advertising	0	0	0	0	0	0.00%	661	(661)
<b>Supplies</b>								
General	0	7,425	0	0	(7,425)	0.00%	0	7,425
Control Level Equipment	0	20,690	0	0	(20,690)	0.00%	0	20,690
<b>Plant and Equipment</b>								
Land	0	582,630	0	1,449,769	867,139	40.19%	0	582,630
Buildings	0	208,278	0	4,474,841	4,266,563	4.65%	2,896,604	(2,688,326)
<b>Total Expenditures</b>	<b>(422)</b>	<b>1,093,201</b>	<b>0</b>	<b>6,468,891</b>	<b>5,375,690</b>	<b>16.90%</b>	<b>3,093,187</b>	<b>(1,999,986)</b>

ROANE COUNTY SCHOOLS  
Schedule of Revenues on a Cash Basis  
Permanent Improvement Fund  
For the Month Ended April, 2021

	MTD Revenues	YTD Revenues	Beginning Fund Balance	Current Annual Budget	Remaining Balance	Percent Revenues Received	Prior Year	
							YTD Revenues	Change From prior Yr.
<b>Fund Balance</b>	0	0	153,696	253,696	(100,000)	60.58%	0	0
<b>Revenue from Miscellaneous Sources</b>								
Fund Transfers In	0	0	0	50,000	(50,000)	0.00%	100,000	(100,000)
<b>Total Revenues</b>	0	0	153,696	303,696	(150,000)	50.61%	100,000	(100,000)

ROANE COUNTY SCHOOLS  
Schedule of Expenditures on a Cash Basis  
Permanent Improvement Fund  
For the Month Ended April, 2021

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	MTD	YTD		Current	Remaining	Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual Budget	Balance	Budget Obligated	YTD Expenditures	Change From prior Yr.
<b>Purchased Services - Other (Water/Sewage)</b>								
Construction Services	0	0	0	3,696	3,696	0.00%	0	0
<b>Plant and Equipment</b>								
Buildings	0	61,500	0	0	(61,500)	0.00%	0	61,500
<b>Other</b>								
Reserved	0	0	0	300,000	300,000	0.00%	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>61,500</b>	<b>0</b>	<b>303,696</b>	<b>242,196</b>	<b>20.25%</b>	<b>0</b>	<b>61,500</b>

ROANE COUNTY SCHOOLS  
Schedule of Expenditures on a Cash Basis  
Federal Stimulus and Stabilization Fund  
For the Month Ended April, 2021

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual	Remaining	Budget	YTD	Change
				Budget	Balance	Obligated	Expenditures	From prior Yr.
<b>Salaries</b>								
Professional Personnel	917	917	0	1,005,905	1,004,987	0.09%	0	917
Service Personnel	1,961	1,961	0	270,859	268,898	0.72%	0	1,961
<b>Employee Benefits</b>								
Group Insurance	0	0	0	190,060	190,060	0.00%	0	0
Social Security	219	219	0	97,672	97,454	0.22%	0	219
Retirement	240	240	0	95,757	95,518	0.25%	0	240
Workers' Compensation	55	55	0	12,079	12,024	0.46%	0	55
<b>Purchased Professional &amp; Technical Services</b>								
Employee Training and Development	0	0	0	50,000	50,000	0.00%	0	0
Other Professional	0	0	0	301,000	301,000	0.00%	0	0
<b>Supplies</b>								
General	26,352	26,352	23,133	507,734	458,250	9.75%	0	26,352
Technology Supplies	8,363	8,363	477,650	751,618	265,605	64.66%	0	8,363
<b>Other</b>								
Transfers Out	0	0	0	212,475	212,475	0.00%	0	0
<b>Total Expenditures</b>	<b>38,107</b>	<b>38,107</b>	<b>500,783</b>	<b>3,495,160</b>	<b>2,956,271</b>	<b>15.42%</b>	<b>0</b>	<b>38,107</b>

DATE - 5/26/21  
TIME - 14:30:08  
PROG - CDS.610

ROANE COUNTY SCHOOLS  
CHECK REGISTER  
BANK - POCA VALLEY BANK  
CHECK DATE: 5/26/21

001544840 APCK

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Fiscal Year: 21

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
115544	30775	TRANSPORTATION ACCESSORIES CO	151.44	SUPPLIES
115545	18875	TRUCK SALES AND SERVICE INC	5,066.59	REPAIRS
115546	31250	U S POSTMASTER OF SPENCER	550.00	POSTAGE
115547	18973	UNITED REFRIGERATION	351.76	SUPPLIES
115548	31579	UNITED REFRIGERATION	63.71	SUPPLIES
115549	31929	VEX ROBOTICS INC	8,056.47	SUPPLIES
115550	32202	WAL-MART	425.33	SUPPLIES
115551	8700	WASTE MANAGEMENT	562.95	WASTE MANAGEMENT
115552	32880	WILLARD C STARCHER INC	9,863.16	SUPPLIES
115553	33347	WOODBURN PRESS	650.41	SUPPLIES
115554	33350	WOODWIND AND BRASSWIND	187.82	SUPPLIES
115555	33540	WPS	661.00	SUPPLIES
115556	34400	WV SCHOOL BOARDS ASSOCIATION	279.00	WV SCHOOL BOARDS ASSOCIATION
115557	35065	YOUTHLIGHT INC	82.39	SUPPLIES
CHECK REGISTER TOTAL			452,096.39	

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DATE - 5/26/21  
TIME - 14:30:08  
PROG - CDS.610

ROANE COUNTY SCHOOLS  
CHECK REGISTER  
BANK - POCA VALLEY BANK  
CHECK DATE: 5/26/21

001544840 APCK

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Fiscal Year: 21

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
115493	125	- ABILITATIONS	903.52	SUPPLIES
115494	416	- AFFORDABLE PEST CONTROL LLC	225.00	PEST CONTROL
115495	520	- ALPHA MECHANICAL SERVICE	13,584.00	MAINTENANCE AGREEMENT
115496	620	- AMAZON.COM	6,853.76	SUPPLIES
115497	620	- AMAZON.COM	2,488.93	SUPPLIES
115498	1293	- ARTESIAN PROCESS CHEMICALS	285.00	WATER TREATMENT
115499	2355	- BALFOUR COMPANY	32.78	DIPLOMAS
115500	2967	- BLOOM ROBIN	78.40	IN LIEU OF
115501	3125	- BOGGS ROOFING INC	528.48	REPAIRS
115502	3360	- BOYS TOWN PRESS	56.85	SUPPLIES
115503	17425	- BUNZL	3,256.19	SUPPLIES
115504	6050	- CLAY-ROANE PUBLIC SERVICE	718.76	WATER
115505	8035	- DELL COMPUTERS	4,946.55	COMPUTERS
115506	8661	- DOT ONE THREE VISION	2,800.00	VISUALLY IMPAIRED
115507	21730	- EDGENUITY INC	3,500.00	LICENSE
115508	11126	- FREE SPIRIT PUBLISHING	71.91	SUPPLIES
115509	12332	- GOODWIN TERRY	600.00	MOWING
115510	18177	- GREATHOUSE MURIAH BAKER	25.60	IN LIEU OF
115511	13164	- H-D MEDIA COMPANY	457.45	LEGAL AD
115512	13310	- HANDIMART	58.25	FUEL
115513	13600	- HARDMAN'S	153.71	SUPPLIES
115514	13750	- HAROLD GARY D	43.75	CDL RENEWAL
115515	14200	- HILDRETH SUPPLY INC	69.62	SUPPLIES
115516	14375	- HOME DEPOT USA PRO	7,824.00	WAX
115517	17065	- KESTERSON CLEANERS	81.00	DUST MOP CLEANING
115518	17413	- KNOTTS CONSULTING	500.00	TESTING
115519	19600	- MCINTOSH HARDWARE	10.56	SUPPLIES
115520	19920	- MID-OHIO VALLEY HEALTH DEPT	2,250.00	PERMITS
115521	20480	- MOUNTAINEER GAS	2,365.87	MOUNTAINEER GAS
115522	13725	- ORACLE ELEVATOR	2,311.04	REPAIRS
115523	22000	- ORIENTAL TRADING COMPANY INC	834.63	SUPPLIES
115524	23597	- POCA VALLEY BANK	1,890.22	PHONE
115525	23597	- POCA VALLEY BANK	1,890.22	LOAN
115526	23597	- POCA VALLEY BANK	1,890.22	LOAN
115527	23597	- POCA VALLEY BANK	2,027.42	LOAN
115528	23597	- POCA VALLEY BANK	2,027.42	LOAN
115529	3550	- PRAIRIE FARMS DAIRY - MARIETTA	568.55	FOOD SERVICE
115530	24260	- PRO-ED INC	546.70	SUPPLIES
115531	24590	- QUILL CORPORATION	9,047.43	SUPPLIES
115532	24804	- R M HUFFMAN COMPANY	1,510.00	SUPPLIES
115533	25210	- RESEARCH PRESS	321.13	SUPPLIES
115534	31454	- RESERVE ACCOUNT	500.00	POSTAGE
115535	25430	- RIVERSIDE INSIGHTS	125.10	SUPPLIES
115536	25750	- ROANE GENERAL HOSPITAL	301,000.00	SCHOOL COVID ASSISTANCE 21
115537	26115	- RSP FIRE PROTECTION &	5,315.00	REPAIRS
115538	27475	- SLOAN MARION	95.00	PHYSICAL
115539	28100	- SOUTHERN STATES COOP	885.00	SUPPLIES
115540	28650	- SPENCER NEWSPAPERS INC	328.88	LEGAL ADS
115541	8200	- SPENCER TIRE AND MOUNTING	482.00	TIRES
115542	50455	- THRASHER GROUP INC	36,750.00	PAVEMENT
115543	30692	- TRACTOR SUPPLY COMPANY	28.46	SUPPLIES

