

Roane County Board of Education

Cash Receipts and Balances As of March 31, 2019

Poca Valley Bank (new):

Cash Ledger Balance	2/28/2019	82,483.43
+ Revenue for March		243,499.53
+ Transfers In from Investment Pool		1,250,000.00
- Monthly Payroll + All Fringe Payments		(1,122,821.50)
- Accounts Payable		(364,777.31)
Ending balance 2/28/2019		88,384.15

West Virginia Investment Pool:

Cash Ledger Balance	2/28/2019	2,263,720.36
+ Revenue for March		1,056,170.57
+ Interest Earned		4,724.73
- Transfers to General Checking (PVB)		(1,250,000.00)
Ending balance 2/28/2019		2,074,615.66

Debt Service Account:

Cash Ledger Balance	2/28/2019	168.22
+ Revenue for March		89.33
- Payments to Municipal Bond Comm.		-
Ending balance 2/28/2019		257.55
Total - All Accounts		2,163,257.36

Bank Balances

2/28/2019

Poca Valley Bank	255,062.01
Investment Pool	2,074,615.66
Debt Service	257.55

2,329,935.22

Outstanding Checks (166,677.86)


Total - All Accounts 2,163,257.36

Fund Balances

2/28/2019

Fund 11	2,162,999.81
Fund 21	257.55

Total - All Funds (WVEIS) 2,163,257.36


Andrew R. Metheney, Treasurer

04.16.2019
Date

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



ROANE COUNTY SCHOOLS
Summary Schedule of Revenues and Expenditures on a Cash Basis
For the Month Ended March, 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	1,271,891	11,578,881	1,802,575	19,905,377	(6,523,921)	67.23%	11,084,015	494,867
Debt Service Fund	1	168	168,872	0	169,040	0.00%	385	(217)
Permanent Improvement Fund	0	50,000	3,696	53,696	0	100.00%	0	50,000
Capital Projects Fund	0	0	0	0	0	0.00%	149,473	(149,473)
Special Revenue Fund	259,510	3,082,826	468,045	6,760,296	(3,209,425)	52.53%	3,118,682	(35,856)
Total Revenues	1,531,401	14,711,876	2,443,187	26,719,368	(9,564,305)	64.20%	14,352,555	359,320

	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	1,326,548	10,258,808	5,311,185	19,905,377	4,335,384	78.22%	10,398,450	(139,642)
Permanent Improvement Fund	0	0	0	53,696	53,696	0.00%	0	0
Capital Projects Fund	0	0	0	0	0	0.00%	66,475	(66,475)
Special Revenue Fund	371,987	3,311,016	1,194,682	6,760,296	2,254,598	66.65%	3,009,898	301,118
Total Expenditures	1,698,535	13,569,823	6,505,867	26,719,368	6,643,678	75.14%	13,474,823	95,000

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

	MTD	YTD	Beginning	Current	Remaining	Percent	Prior Year	
	Revenues	Revenues	Fund Balance	Annual Budget	Balance	Revenues Received	YTD Revenues	Change From prior Yr.
Fund Balance	0	0	1,802,575	1,409,097	393,477	127.92%	0	0
Revenue from Local Sources								
Property Taxes - All Other Collections	0	299,412	0	0	299,412	0.00%	0	299,412
Property Taxes - Current Year	228,078	2,266,138	0	2,735,078	(468,940)	82.85%	2,256,420	9,718
Investment Earnings	4,745	47,776	0	15,500	32,276	308.23%	23,421	24,355
Revenue from Local Sources-Clearing Account- Student Body	1,622	13,288	0	25,000	(11,712)	53.15%	18,446	(5,158)
Other Local Revenues	6,774	239,391	0	223,651	15,741	107.04%	143,986	95,405
Revenue from State Sources								
State Aid to Schools	767,133	6,619,158	0	10,032,166	(3,413,008)	65.98%	6,457,613	161,545
Other State Sources	227,006	1,903,316	0	5,186,766	(3,283,450)	36.70%	1,947,679	(44,363)
Revenue from Federal Sources								
Medicaid	36,533	139,955	0	236,874	(96,919)	59.08%	144,124	(4,169)
Revenue from Federal Sources-Accrued Federal Revenue	0	0	0	(59,951)	59,951	0.00%	0	0
Revenue from Miscellaneous Sources								
Fund Transfers In	0	3,567	0	54,315	(50,748)	6.57%	92,325	(88,758)
Other Miscellaneous Sources	0	46,881	0	46,881	0	100.00%	0	46,881
Total Revenues	1,271,891	11,578,881	1,802,575	19,905,377	(6,523,921)	67.23%	11,084,015	494,867

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended March, 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	622,942	4,446,635	2,964,887	7,885,299	473,777	93.99%	4,606,676	(160,041)
Service Personnel	180,197	1,442,528	732,968	2,331,232	155,736	93.32%	1,354,873	87,655
Professional Substitutes	60,602	427,106	0	187,253	(239,852)	228.09%	317,419	109,687
Service Substitutes	7,244	73,252	0	54,800	(18,452)	133.67%	103,608	(30,356)
Board Members	0	11,680	0	20,000	8,320	58.40%	9,920	1,760
Students	0	532	0	0	(532)	0.00%	788	(256)
Employee Benefits								
Group Insurance	139,541	1,063,043	651,523	1,821,762	107,196	94.12%	1,150,857	(87,814)
Social Security	64,104	471,209	270,217	758,326	16,900	97.77%	469,782	1,427
Retirement	60,972	450,913	283,492	3,205,571	2,471,166	22.91%	469,789	(18,876)
Unemployment Compensation	0	11,775	0	10,000	(1,775)	117.75%	2,360	9,415
Workers' Compensation	5,687	45,052	22,808	77,578	9,718	87.47%	51,174	(6,122)
Purchased Professional & Technical Services								
Professional Educators	6,750	33,550	6,750	40,300	0	100.00%	28,525	5,025
Employee Training and Development	545	14,105	0	13,031	(1,074)	108.24%	0	14,105
Other Professional	14,390	216,516	21,876	187,385	(51,007)	127.22%	73,302	143,214
Purchased Services - Other (Water/Sewage)								
Utilities (Water/Sewage)	4,117	39,734	0	53,000	13,266	74.97%	34,453	5,280
Cleaning	2,729	34,875	0	49,425	14,550	70.56%	24,880	9,995
Repair & Maintenance	907	63,886	7,112	134,742	63,744	52.69%	15,575	48,311
Rentals	0	3,177	907	6,125	2,040	66.69%	2,394	783
Construction Services	0	0	20,097	10,076	(10,021)	199.45%	144,106	(144,106)

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

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual Budget	Remaining Balance	Budget Obligated	YTD Expenditures	Change From prior Yr.
Purchased Services - Other								
Student Transportation Services	123	1,270	1,034	55,000	52,696	4.19%	27,697	(26,426)
Insurance	27,812	89,090	37,644	140,200	13,466	90.40%	86,910	2,180
Communications	11,418	91,886	3,000	94,672	(214)	100.23%	102,846	(10,959)
Advertising	109	6,479	0	5,500	(979)	117.80%	2,958	3,521
Travel	587	9,954	1,134	16,000	4,912	69.30%	8,535	1,420
Interagency Purchased Services	0	3,085	2,000	16,000	10,915	31.78%	3,220	(135)
Supplies								
General	5,402	132,742	43,407	230,943	54,794	76.27%	110,061	22,681
Energy	49,723	336,589	0	477,500	140,911	70.49%	336,849	(260)
Books, Periodicals and Software	0	2,124	0	2,124	0	100.00%	0	2,124
Technology Supplies	0	2,955	0	563	(2,393)	525.35%	3,643	(688)
Vehicle Supplies	42,068	245,311	196,841	441,300	(852)	100.19%	199,534	45,777
Control Level Equipment	9,115	164,356	43,488	219,840	11,996	94.54%	16,181	148,175
Plant and Equipment								
Land	0	0	0	11,161	11,161	0.00%	0	0
Buildings	2,670	32,907	0	41,006	8,099	80.25%	24,027	8,879
Equipment	6,550	46,510	0	38,747	(7,763)	120.03%	0	46,510
Other								
Dues and Fees	244	832	0	3,600	2,768	23.12%	388	445
Debt Related	0	175,994	0	175,994	0	100.00%	176,127	(133)
Reserved	0	0	0	890,302	890,302	0.00%	0	0
Miscellaneous	0	3,555	0	0	(3,555)	0.00%	53,499	(49,943)
Transfers Out	0	63,600	0	199,021	135,421	31.96%	385,494	(321,894)
Total Expenditures	1,326,548	10,258,808	5,311,185	19,905,377	4,335,384	78.22%	10,398,450	(139,642)

DATE - 4/23/19
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ROANE COUNTY SCHOOLS
JOURNAL ENTRY LISTING

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
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MONTH - APRIL NUMBER - 00103 ENTRY DATE 4/11/19
BUDGET SUPPLEMENT - SUMMER WW LEARNING GRANT

0001	61.28915.11111.643.000.0000.0000.00 NEW CLASSROOM SUPPL-SUPPLMTL	1,000.00	
0002	61.28915.03211.009.000.0000.0000.00 NEW REVENUE		1,000.00
0003	TO SUPPLEMENT FOR BOOKS TO ENCOURAGE		
0004	IMPORTANT SUMMER ACTIVITIES AND		
0005	MINIMIZE LEARNING LOSSES THAT OCCUR		
0006	DURING THE SUMMER MONTHS		
	* J/E TOTALS	1,000.00	1,000.00

MONTH - APRIL NUMBER - 00104 ENTRY DATE 4/17/19
BUDGET SUPPLEMENT - MATH4LIFE GRANT, SECOND ALLOC.

0001	61.49911.12213.114.000.0000.0000.00 STIPENDS	15,000.00	
0002	61.49911.12213.221.000.0000.0000.00 SOCIAL SECURITY	1,860.00	
0003	61.49911.12213.261.000.0000.0000.00 WORKERS COMPENSATION	36.00	
0004	61.49911.12213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC	10,000.00	
0005	61.49911.12213.582.000.0000.0000.00 NEW TRAVEL- OUT OF COUNTY	8,101.07	
0006	61.49911.04511.009.000.0000.0000.00 NEW REVENUE		34,997.07
0007	TO SUPPLEMENT FOR TEACHER PROFESSIONAL		
0008	LEARNING IN THE AREA OF MATHEMATICS		
0009	USING THE OPPORTUNITIES OFFERED WITHIN		
0010	THE MATH4LIFE PROGRAM		
	* J/E TOTALS	34,997.07	34,997.07

MONTH - APRIL NUMBER - 00105 ENTRY DATE 4/17/19
BUDGET SUPPLEMENT - SUMMER WW LEARNING GRANT PT 2

0001	61.28916.11111.611.000.0000.0000.00 NEW GENERAL SUPPLIES	1,600.00	
0002	61.28916.03211.009.000.0000.0000.00 NEW REVENUE		1,600.00
0003	TO SUPPLEMENT FOR SUMMER LEARNING		
0004	ACTIVITIES SUCH AS READING BOOKS,		

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ROANE COUNTY SCHOOLS
JOURNAL ENTRY LISTING

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0005	WRITING, DRAWING, OR DOING MATH PROBLEMS		
0006	TO MINIMIZE LEARNING LOSSES THAT OCCUR		
0007	DURING THE SUMMER MONTHS		
	* J/E TOTALS	1,600.00	1,600.00
	** REPORT TOTALS	37,597.07	37,597.07