
ROANE COUNTY SCHOOLS
Monthly Financial Report
on a Cash Basis for June, 2020



ROANE COUNTY SCHOOLS
Summary Schedule of Revenues and Expenditures on a Cash Basis
For the Month Ended June, 2020

	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	2,119,916	17,307,108	1,994,611	21,842,506	(2,540,787)	88.37%	18,869,514	(1,562,406)
Debt Service Fund	0	1	169,856	867,198	(697,341)	19.59%	984	(983)
Bond Construction Fund	0	10,032,801	(687,399)	9,745,000	(399,599)	95.90%	0	10,032,801
Permanent Improvement Fund	0	100,000	53,696	153,696	0	100.00%	50,000	50,000
Special Revenue Fund	(90,739)	4,381,819	478,621	6,681,846	(1,821,406)	72.74%	5,185,202	(803,383)
Total Revenues	2,029,177	31,821,728	2,009,384	39,290,245	(5,459,132)	86.11%	24,105,699	7,716,029

	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	3,267,895	17,194,191	0	21,842,506	4,648,314	78.72%	18,628,273	(1,434,082)
Debt Service Fund	0	0	0	867,198	867,198	0.00%	0	0
Bond Construction Fund	198,432	3,239,775	0	9,745,000	6,505,225	33.25%	687,399	2,552,376
Permanent Improvement Fund	0	0	0	153,696	153,696	0.00%	0	0
Special Revenue Fund	686,746	5,260,785	0	6,681,846	1,421,061	78.73%	5,082,742	178,043
Total Expenditures	4,153,073	25,694,751	0	39,290,245	13,595,494	65.40%	24,398,414	1,296,337

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
General Current Expense Fund
For the Month Ended June, 2020

	MTD	YTD	Beginning	Current	Remaining	Percent	Prior Year	
	Revenues	Revenues	Fund	Annual	Balance	Revenues	YTD	Change
			Balance	Budget		Received	Revenues	From prior Yr.
Fund Balance	0	0	1,994,611	2,040,340	(45,728)	97.76%	0	0
Revenue from Local Sources								
Property Taxes - Current Year	1,123,496	3,667,712	0	3,346,708	321,004	109.59%	2,995,858	671,854
Property Taxes - All Other Collections	0	0	0	0	0	0.00%	0	0
Investment Earnings	0	45,038	0	20,500	24,538	219.70%	64,612	(19,574)
Revenue from Local Sources-Clearing Account- Student Body	2,107	28,184	0	28,184	0	100.00%	29,272	(1,088)
Other Local Revenues	(995,772)	155,166	0	327,378	(172,212)	47.40%	337,618	(182,452)
Revenue from State Sources								
State Aid to Schools	1,695,843	10,875,036	0	10,923,733	(48,697)	99.55%	10,033,124	841,912
Other State Sources	285,925	2,478,514	0	5,025,593	(2,547,079)	49.32%	5,108,332	(2,629,818)
Revenue from Federal Sources								
Medicaid	8,317	44,940	0	144,646	(99,707)	31.07%	202,456	(157,516)
Revenue from Federal Sources-Accrued Federal Revenue	0	0	0	(56,423)	56,423	0.00%	(3,527)	3,527
Revenue from Miscellaneous Sources								
Fund Transfers In	0	12,517	0	41,846	(29,329)	29.91%	54,889	(42,372)
Other Miscellaneous Sources	0	0	0	0	0	0.00%	46,881	(46,881)
Total Revenues	2,119,916	17,307,108	1,994,611	21,842,506	(2,540,787)	88.37%	18,869,514	(1,562,406)

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended June, 2020

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual Budget	Remaining Balance	Budget Obligated	YTD Expenditures	Change From prior Yr.
Salaries								
Professional Personnel	1,865,434	8,057,221	0	7,923,931	(133,290)	101.68%	7,364,675	692,545
Service Personnel	413,100	2,205,545	0	2,281,716	76,172	96.66%	2,225,495	(19,950)
Professional Substitutes	9,838	303,155	0	207,358	(95,797)	146.20%	622,450	(319,295)
Service Substitutes	9,946	132,228	0	65,500	(66,728)	201.87%	104,147	28,080
Board Members	10,240	21,600	0	0	(21,600)	0.00%	23,520	(1,920)
Students	0	639	0	639	0	100.00%	532	107
Employee Benefits								
Group Insurance	364,571	1,708,464	0	1,585,427	(123,037)	107.76%	1,706,329	2,135
Social Security	167,525	780,062	0	734,426	(45,636)	106.21%	760,524	19,538
Retirement	170,297	782,812	0	3,309,265	2,526,453	23.66%	3,235,397	(2,452,585)
Tuition Reimbursements	4,200	4,200	0	0	(4,200)	0.00%	0	4,200
Unemployment Compensation	0	13,414	0	0	(13,414)	0.00%	32,774	(19,360)
Workers' Compensation	14,068	71,792	0	65,801	(5,991)	109.11%	74,665	(2,873)
Purchased Professional & Technical Services								
Professional Educators	1,195	74,622	0	37,300	(37,322)	200.06%	36,550	38,072
Employee Training and Development	0	3,250	0	0	(3,250)	0.00%	14,105	(10,855)
Other Professional	14,103	318,791	0	260,829	(57,962)	122.22%	277,310	41,482
Purchased Services - Other (Water/Sewage)								
Utilities (Water/Sewage)	5,883	57,847	0	37,000	(20,847)	156.34%	55,834	2,013
Cleaning	16,427	90,370	0	112,675	22,305	80.20%	60,942	29,428
Repair & Maintenance	6,156	26,381	0	125,000	98,619	21.11%	78,553	(52,172)
Rentals	476	4,215	0	2,400	(1,815)	175.63%	4,092	123
Construction Services	0	0	0	10,076	10,076	0.00%	20,097	(20,097)

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended June, 2020

	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	0	1,626	0	5,000	3,374	32.51%	2,112	(486)
Insurance	27,450	116,366	0	141,000	24,634	82.53%	122,607	(6,241)
Communications	16,666	164,985	0	150,894	(14,091)	109.34%	140,898	24,087
Advertising	786	5,685	0	9,000	3,315	63.16%	9,188	(3,503)
Travel	887	17,776	0	18,334	557	96.96%	12,452	5,324
Interagency Purchased Services	0	0	0	99,000	99,000	0.00%	14,568	(14,568)
Supplies								
General	17,111	255,782	0	296,007	40,225	86.41%	149,900	105,882
Energy	34,131	454,685	0	461,000	6,315	98.63%	487,344	(32,659)
Books, Periodicals and Software	21,000	49,086	0	168,048	118,962	29.21%	2,124	46,962
Technology Supplies	(166)	50,036	0	63,125	13,089	79.26%	2,955	47,080
Vehicle Supplies	1,583	249,349	0	388,900	139,551	64.12%	329,306	(79,957)
Control Level Equipment	(1)	146,442	0	169,006	22,564	86.65%	209,440	(62,999)
Plant and Equipment								
Land	0	0	0	11,161	11,161	0.00%	0	0
Buildings	61,500	65,573	0	2,670	(62,903)	2,456.18%	40,916	24,657
Equipment	2,027	7,780	0	0	(7,780)	0.00%	46,510	(38,729)
Bus Replacement	5,188	199,814	0	290,918	91,104	68.68%	0	199,814
Other								
Dues and Fees	51	3,801	0	4,000	199	95.03%	3,909	(108)
Debt Related	0	628,591	0	635,155	6,564	98.97%	175,994	452,597
Reserved	0	0	0	2,035,582	2,035,582	0.00%	0	0
Miscellaneous	0	6,987	0	7,097	110	98.45%	5,427	1,560
Transfers Out	6,224	113,222	0	127,267	14,044	88.96%	174,633	(61,411)
Total Expenditures	3,267,895	17,194,191	0	21,842,506	4,648,314	78.72%	18,628,273	(1,434,082)

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
Bond Construction Fund
For the Month Ended June, 2020

	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	(687,399)	0	(687,399)	0.00%	0	0
Revenue from Miscellaneous Sources								
Revenue from Miscellaneous Sources-Proceeds From Sale of Bonds	0	10,032,801	0	9,745,000	287,801	102.95%	0	10,032,801
Total Revenues	0	10,032,801	(687,399)	9,745,000	(399,599)	95.90%	0	10,032,801

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Bond Construction Fund
For the Month Ended June, 2020

	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	Percent Budget Obligated	Prior Year	
							YTD Expenditures	Change From prior Yr.
Revenues Account	0	(123,263)	0	0	123,263	0.00%	0	(123,263)
Purchased Professional & Technical Services								
Other Professional	24,603	291,748	0	150,000	(141,748)	194.50%	285,868	5,881
Purchased Services - Other								
Advertising	0	856	0	0	(856)	0.00%	0	856
Plant and Equipment								
Land	0	0	0	1,512,000	1,512,000	0.00%	0	0
Buildings	173,829	3,070,433	0	8,083,000	5,012,567	37.99%	401,532	2,668,901
Total Expenditures	198,432	3,239,775	0	9,745,000	6,505,225	33.25%	687,399	2,552,376

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
Permanent Improvement Fund
For the Month Ended June, 2020

	MTD	YTD	Beginning	Current	Remaining	Percent	Prior Year	
	Revenues	Revenues	Fund	Annual	Balance	Revenues	YTD	Change
			Balance	Budget		Received	Revenues	From prior Yr.
Fund Balance	0	0	53,696	103,696	(50,000)	51.78%	0	0
Revenue from Miscellaneous Sources								
Fund Transfers In	0	100,000	0	50,000	50,000	200.00%	50,000	50,000
Total Revenues	0	100,000	53,696	153,696	0	100.00%	50,000	50,000

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Permanent Improvement Fund
For the Month Ended June, 2020

	MTD Expenditures	YTD Expenditures	Encumbrances	Current Annual Budget	Remaining Balance	Percent Budget Obligated	Prior Year	
							YTD Expenditures	Change From prior Yr.
Purchased Services - Other (Water/Sewage)								
Construction Services	0	0	0	3,696	3,696	0.00%	0	0
Plant and Equipment								
Buildings	0	0	0	0	0	0.00%	0	0
Other								
Reserved	0	0	0	150,000	150,000	0.00%	0	0
Total Expenditures	0	0	0	153,696	153,696	0.00%	0	0

Roane County Board of Education

**Cash Receipts and Balances
As of June 30, 2020**

Poca Valley Bank (new):

Cash Ledger Balance	5/31/2020	(68,560.61)
+ Revenue for June		416,171.89
+ Transfers In from Investment Pool		2,000,000.00
- Monthly Payroll + All Fringe Payments		(2,900,520.01)
- Accounts Payable		(617,386.80)

Ending balance 06/30/2020 **(1,170,295.53)** 364,438.81

West Virginia Investment Pool:

General Current Expense Account

Cash Ledger Balance	5/31/2020	2,305,190.99
+ Revenue for June		1,600,605.89
+ Interest Earned		782.83
- Transfers to General Checking (PVB)		(2,000,000.00)

Ending balance 06/30/2020 **1,906,579.71**

West Virginia Investment Pool:

General Current Expense Account - Bond

Cash Ledger Balance	5/31/2020	6,804,693.27
+ Revenue for June		-
+ Interest Earned		2,770.78
- Transfers to General Checking (PVB)		(221,260.18)

Ending balance 06/30/2020 **6,586,203.87**

Debt Service Account:

Cash Ledger Balance	5/31/2020	-
+ Revenue for June		-
- Payments to Municipal Bond Comm.		-

Ending balance 06/30/2020 **-**

Total - All Accounts **7,322,488.05**

Bank Balances

6/30/2020

Poca Valley Bank	937,027.87
Investment Pool	8,492,783.58
Debt Service	-
	<u>9,429,811.45</u>

Outstanding Summer Payroll	(1,636,158.99)
Outstanding Checks	(471,164.41)


Total - All Accounts **7,322,488.05**

Fund Balances

6/30/2020

Fund 11	736,284.18
Fund 21	-
Fund 32	<u>6,586,203.87</u>

Total - All Funds (WVEIS) **7,322,488.05**


Andrew R. Metheney, Treasurer

07.21.20
Date

DATE - 7/22/20
TIME - 13:30:24
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 7/22/20

001544840 APCK

PAGE 1

Fiscal Year: 21

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
113718	1460	AT&T MOBILITY	200.52	CELL PHONES
113719	4005	B W F	12,825.00	SUPPLIES COVID
113720	1995	FAILEY JESSICA	54.63	TRAVEL
113721	6800	CONSUMERS GAS	331.70	CONSUMERS GAS
113722	8330	DEP	60.00	TESTING
113723	12332	GOODWIN TERRY	1,645.00	MOWING
113724	7433	HERITAGE CRYSTAL CLEAN	150.00	SUPPLIES
113725	27385	JOHNSON CONTROLS	2,553.48	SPRINKLER INSPECTION
113726	22510	JOHNSTONE SUPPLY	1,623.78	SUPPLIES
113727	18179	LEXIA LEARNING SYSTEMS	9,000.00	LICENSE RENEWAL
113728	18176	LIBERTY DISTRIBUTORS	14,390.44	SUPPLIES
113729	18868	MARIETTA PAINT & JANITORIAL	7,080.54	SUPPLIES
113730	20250	MON POWER	12,365.07	MON POWER
113731	20480	MOUNTAINEER GAS	374.47	MOUNTAINEER GAS
113732	20498	MULLEN RICHARD	110.00	PHYSICAL
113733	21751	OESTERLE AUTO GLASS AND PAINT	376.55	REPAIRS
113734	21752	OFFICE DEPOT BSD	358.70	SUPPLIES
113735	24700	R D WILSON & SONS & COMPANY	1,500.00	SUPPLIES COVID
113736	25175	RENAISSANCE LEARNING	30,000.00	LICENSE STAR 360
113737	25675	ROANE COUNTY HIGH SCHOOL	2,544.00	AP EXAMS
113738	25750	ROANE GENERAL HOSPITAL	150.00	BUS DRIVER PHYSICAL
113739	50455	THRASHER GROUP INC	1,000.00	CEFP
113740	31008	TSA CONSULTING GROUP INC	199.51	403B
113741	32202	WAL-MART	6.29	SUPPLIES
113742	8700	WASTE MANAGEMENT	1,476.70	WASTE MANAGEMENT
113743	34610	WEST VIRGINIA SUPREME COURT	13,778.61	PROBATION OFFICER
CHECK REGISTER TOTAL			114,174.99	

DATE - 7/22/20
TIME - 13:56:35
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 7/22/20

001544840 APCK

PAGE 1

Fiscal Year: 21

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
113744	8460	- DLM DECISIONS LLC	7,153.40	CLERK OF THE WORKS
113745	50455	- THRASHER GROUP INC	4,562.50	SAFE SCHOOL ENTRANCE
113746	31581	- UNITED BANK	200.00	BOND
CHECK REGISTER TOTAL			11,915.90	

DATE - 7/14/20
TIME - 9:55:33
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 7/14/20

001544840 APCK

PAGE 1

Fiscal Year: 21

CHECK	VENDOR - NAME	AMOUNT	DESCRIPTION
113716	23597 - POCA VALLEY BANK	2,027.42	LOAN INTEREST
CHECK REGISTER TOTAL		2,027.42	

DATE - 7/22/20 ROANE COUNTY SCHOOLS
 TIME - 16:53:09 JOURNAL ENTRY LISTING
 PROG - GNL.520

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
	MONTH - JULY NUMBER - 00101 ENTRY DATE 7/06/20 BUDGET SUPPLEMENT - ESSERF GRANT		
0001	61.52011.11111.112.000.0000.0000.00 NEW PROFESSIONAL SUPP SALARY	54,900.00	
0002	61.52011.11111.221.000.0000.0000.00 NEW SOCIAL SECURITY	4,590.00	
0003	61.52011.11111.261.000.0000.0000.00 WORKERS COMPENSATION	510.00	
0004	61.52011.11119.112.000.0000.0000.00 NEW PROFESSIONAL SUPP SALARY	18,300.00	
0005	61.52011.11119.221.000.0000.0000.00 NEW SOCIAL SECURITY	1,530.00	
0006	61.52011.11119.261.000.0000.0000.00 NEW WORKERS COMPENSATION	170.00	
0007	61.52011.12611.611.000.0000.0000.00 NEW GENERAL SUPPLIES	292,217.30	
0008	61.52011.11111.652.000.0000.0000.00 NEW SUPPLIES - HARDWARE	200,000.00	
0009	61.52011.11111.656.000.0000.0000.00 NEW LIBR SUP-COMPUT SOFTWARE	140,000.00	
0010	61.52011.12711.122.004.0000.0000.00 NEW SERVICE SUPPLEMENT SALARY	27,450.00	
0011	61.52011.12711.221.004.0000.0000.00 NEW SOCIAL SECURITY	2,292.00	
0012	61.52011.12711.261.004.0000.0000.00 NEW WORKERS COMPENSATION	258.00	
0013	61.52011.12671.734.000.0000.0000.00 NEW TECHNOLOGY HARDWARE	81,538.90	
0014	61.52011.76111.911.000.0000.0000.00 NEW FUND TRANSFERS OUT	13,508.37	
0015	61.52011.04511.009.000.0000.0000.00 NEW REVENUE		837,264.57
0016	TO SUPPLEMENT FOR ESSERF GRANT TO BE		
0017	USED IN COMPLIANCE WITH THE WVDE		
0018	APPROVED ACTION PLAN PROVIDED BY THE		
0019	SUPERINTENDENT		
	* J/E TOTALS	837,264.57	837,264.57

MONTH - JULY NUMBER - 00102 ENTRY DATE 7/23/20
 BUDGET SUPPLEMENT - EARLY LITERACY GRANT

0001	61.14111.11119.611.000.0000.0000.00 NEW GENERAL SUPPLIES	500.00	
0002	61.14111.11119.112.000.0000.0000.00 NEW PROFESSIONAL SUPP SALARY	6,500.00	
0003	61.14111.11119.221.000.0000.0000.00 NEW SOCIAL SECURITY	600.00	

DATE - 7/22/20 ROANE COUNTY SCHOOLS
 TIME - 16:53:09 JOURNAL ENTRY LISTING
 PROG - GNL.520

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0004	61.14111.11119.233.000.0000.0000.00 NEW TEACHERS RETIREMENT RETIV	526.00	
0005	61.14111.11119.261.000.0000.0000.00 NEW WORKERS COMPENSATION	100.00	
0006	61.14111.11119.642.000.0000.0000.00 NEW LIBRARY BOOKS	5,000.00	
0007	61.14111.11121.611.000.0000.0000.00 NEW GENERAL SUPPLIES	3,000.00	
0008	61.14111.11121.642.000.0000.0000.00 NEW LIBRARY BOOKS	1,300.00	
0009	61.14111.12170.611.000.0000.0000.00 NEW GENERAL SUPPLIES	600.00	
0010	61.14111.12170.643.000.0000.0000.00 NEW CLASSROOM SUPPL-SUPPLMTL	1,000.00	
0011	61.14111.12211.112.000.0000.0000.00 NEW PROFESSIONAL SUPP SALARY	5,000.00	
0012	61.14111.12211.221.000.0000.0000.00 NEW SOCIAL SECURITY	380.00	
0013	61.14111.12211.233.000.0000.0000.00 NEW TEACHERS RETIREMENT RETIV	375.00	
0014	61.14111.12211.261.000.0000.0000.00 NEW WORKERS COMPENSATION	15.00	
0015	61.14111.12211.582.000.0000.0000.00 NEW TRAVEL-OUT OF COUNTY	200.00	
0016	61.14111.03211.009.000.0000.0000.00 REVENUE		25,096.00
0017	TO PROVIDE RCBOE SUPPORT FOR LOCAL		
0018	LEVEL IMPLEMENTATION OF THE		
0019	TRANSFORMATIVE SYSTEM OF SUPPORT FOR		
0020	EARLY LITERACY		
	* J/E TOTALS	25,096.00	25,096.00

MONTH - JULY NUMBER - 00103 ENTRY DATE 7/23/20
 BUDGET SUPPLEMENT - MATH4LIFE GRANT

0001	61.28111.11111.611.000.0000.0000.00 NEW GENERAL SUPPLIES	10,000.00	
0002	61.28111.03211.009.000.0000.0000.00 NEW REVENUE		10,000.00
0003	TO SUPPLEMENT FUNDS FOR TEACHER		
0004	DEVELOPMENT IN THE AREA OF MATHEMATICS		
	* J/E TOTALS	10,000.00	10,000.00

MONTH - JULY NUMBER - 00201 ENTRY DATE 7/23/20
 BUDGET TRANSFER - ESSERF GRANT

DATE - 7/22/20 ROANE COUNTY SCHOOLS
TIME - 16:53:09 JOURNAL ENTRY LISTING
PROG - GNL.520

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	61.52011.31391.653.000.0000.0000.00 NEW SUPPLIES - SOFTWARE	25,000.00	
0002	61.52011.11111.652.000.0000.0000.00 SUPPLIES - HARDWARE		25,000.00
0003	TO TRANSFER FUNDS FOR CTE DISTANCE		
0004	LEARNING		
	* J/E TOTALS	25,000.00	25,000.00
	** REPORT TOTALS	897,360.57	897,360.57

