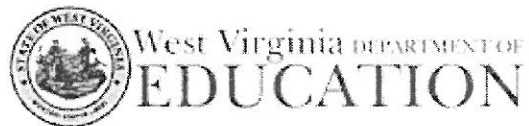

ROANE COUNTY SCHOOLS
Monthly Financial Report
on a Cash Basis for October, 2019



ROANE COUNTY SCHOOLS
Summary Schedule of Revenues and Expenditures on a Cash Basis
For the Month Ended October, 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 | 231,448 | 4,624,200 | 0 | 21,301,990 | (16,677,790) | 21.71% | 5,824,705 | (1,200,505) |
| Debt Service Fund | 0 | 1 | 0 | 867,198 | (867,197) | 0.00% | 95 | (94) |
| Bond Construction Fund | 0 | 0 | 0 | 9,745,000 | (9,745,000) | 0.00% | 0 | 0 |
| Permanent Improvement Fund | 0 | 0 | 0 | 153,696 | (153,696) | 0.00% | 50,000 | (50,000) |
| Special Revenue Fund | 0 | 1,667,745 | 0 | 5,675,764 | (4,008,019) | 29.38% | 1,476,989 | 190,755 |
| Total Revenues | 231,448 | 6,291,946 | 0 | 37,743,648 | (31,451,702) | 16.67% | 7,351,790 | (1,059,844) |

| | 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 | 1,333,652 | 3,271,995 | 695,243 | 21,301,990 | 17,334,752 | 18.62% | 3,501,018 | (229,023) |
| Debt Service Fund | 0 | 0 | 0 | 867,198 | 867,198 | 0.00% | 0 | 0 |
| Bond Construction Fund | 345,355 | 2,259,851 | 719,836 | 9,745,000 | 6,765,313 | 30.58% | 0 | 2,259,851 |
| Permanent Improvement Fund | 0 | 0 | 0 | 153,696 | 153,696 | 0.00% | 0 | 0 |
| Special Revenue Fund | 715,152 | 1,694,482 | 873,084 | 5,675,764 | 3,108,198 | 45.24% | 1,410,495 | 283,987 |
| Total Expenditures | 2,394,159 | 7,226,328 | 2,288,163 | 37,743,648 | 28,229,157 | 25.21% | 4,911,513 | 2,314,815 |

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
General Current Expense Fund
For the Month Ended October, 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 | 2,142,784 | (2,142,784) | 0.00% | 0 | 0 |
| Revenue from Local Sources | | | | | | | | |
| Property Taxes - Current Year | 0 | 725,382 | 0 | 3,346,708 | (2,621,327) | 21.67% | 1,682,273 | (956,891) |
| Property Taxes - All Other Collections | 0 | 0 | 0 | 0 | 0 | 0.00% | 299,412 | (299,412) |
| Investment Earnings | 0 | 17,485 | 0 | 20,500 | (3,015) | 85.29% | 22,277 | (4,793) |
| Revenue from Local Sources-Clearing Account- Student Body | 0 | 1,209 | 0 | 25,000 | (23,791) | 4.83% | 2,876 | (1,667) |
| Other Local Revenues | 0 | 1,065,898 | 0 | 130,069 | 935,829 | 819.49% | 101,477 | 964,421 |
| Revenue from State Sources | | | | | | | | |
| State Aid to Schools | 0 | 2,043,318 | 0 | 10,487,663 | (8,444,345) | 19.48% | 2,784,720 | (741,402) |
| Other State Sources | 218,931 | 752,829 | 0 | 5,053,138 | (4,300,309) | 14.90% | 794,998 | (42,169) |
| Revenue from Federal Sources | | | | | | | | |
| Medicaid | 0 | 5,563 | 0 | 110,705 | (105,142) | 5.03% | 86,224 | (80,661) |
| Revenue from Federal Sources-Accrued Federal Revenue | 0 | 0 | 0 | (56,423) | 56,423 | 0.00% | 0 | 0 |
| Revenue from Miscellaneous Sources | | | | | | | | |
| Fund Transfers In | 12,517 | 12,517 | 0 | 41,846 | (29,329) | 29.91% | 3,567 | 8,950 |
| Other Miscellaneous Sources | 0 | 0 | 0 | 0 | 0 | 0.00% | 46,881 | (46,881) |
| Total Revenues | 231,448 | 4,624,200 | 0 | 21,301,990 | (16,677,790) | 21.71% | 5,824,705 | (1,200,505) |

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended October, 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 | 645,005 | 1,436,021 | 0 | 7,905,587 | 6,469,567 | 18.16% | 1,366,001 | 70,020 |
| Service Personnel | 193,297 | 483,929 | 0 | 2,237,739 | 1,753,810 | 21.63% | 496,248 | (12,319) |
| Professional Substitutes | 39,414 | 73,824 | 0 | 207,198 | 133,374 | 35.63% | 108,287 | (34,463) |
| Service Substitutes | 13,175 | 30,191 | 0 | 65,500 | 35,309 | 46.09% | 34,867 | (4,676) |
| 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 | 137,119 | 343,039 | 0 | 1,650,540 | 1,307,501 | 20.78% | 360,597 | (17,558) |
| Social Security | 64,671 | 147,529 | 0 | 731,870 | 584,341 | 20.16% | 147,580 | (51) |
| Retirement | 65,821 | 149,873 | 0 | 3,291,111 | 3,141,238 | 4.55% | 143,311 | 6,562 |
| Unemployment Compensation | 2,238 | 8,189 | 0 | 0 | (8,189) | 0.00% | 3,258 | 4,932 |
| Workers' Compensation | 6,284 | 15,354 | 0 | 65,366 | 50,012 | 23.49% | 15,313 | 41 |
| Purchased Professional & Technical Services | | | | | | | | |
| Professional Educators | 36,000 | 39,000 | 39,800 | 37,300 | (41,500) | 211.26% | 20,050 | 18,950 |
| Employee Training and Development | 0 | 0 | 0 | 0 | 0 | 0.00% | 13,031 | (13,031) |
| Other Professional | 24,782 | 91,316 | 69,116 | 253,475 | 93,043 | 63.29% | 79,093 | 12,222 |
| Purchased Services - Other (Water/Sewage) | | | | | | | | |
| Utilities (Water/Sewage) | 6,104 | 15,522 | 0 | 37,000 | 21,478 | 41.95% | 15,439 | 83 |
| Cleaning | 3,589 | 24,020 | 29,860 | 112,675 | 58,795 | 47.82% | 11,902 | 12,119 |
| Repair & Maintenance | 863 | 9,079 | 920 | 125,000 | 115,001 | 8.00% | 50,310 | (41,232) |
| Rentals | 0 | 1,036 | 1,439 | 2,400 | (76) | 103.15% | 1,877 | (840) |
| 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 October, 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 | 333 | 333 | 1,971 | 5,000 | 2,696 | 46.08% | 301 | 32 |
| Insurance | 0 | 28,772 | 85,692 | 141,000 | 26,536 | 81.18% | 30,966 | (2,194) |
| Communications | 17,058 | 36,880 | 3,000 | 71,500 | 31,620 | 55.78% | 34,744 | 2,136 |
| Advertising | 3,877 | 4,055 | 0 | 9,000 | 4,945 | 45.06% | 3,354 | 701 |
| Travel | 810 | 6,491 | 1,773 | 16,984 | 8,720 | 48.66% | 3,711 | 2,780 |
| Interagency Purchased Services | 0 | 0 | 0 | 99,000 | 99,000 | 0.00% | 3,085 | (3,085) |
| Supplies | | | | | | | | |
| General | 12,058 | 101,162 | 79,206 | 275,384 | 95,015 | 65.50% | 85,583 | 15,579 |
| Energy | 33,589 | 108,467 | 0 | 461,000 | 352,533 | 23.53% | 110,969 | (2,502) |
| Books, Periodicals and Software | 0 | 0 | 0 | 168,048 | 168,048 | 0.00% | 2,124 | (2,124) |
| Technology Supplies | 0 | 2,958 | 986 | 60,659 | 56,716 | 6.50% | 2,955 | 3 |
| Vehicle Supplies | 26,745 | 62,601 | 321,099 | 388,900 | 5,200 | 98.66% | 80,849 | (18,247) |
| Control Level Equipment | 0 | 0 | 60,381 | 161,574 | 101,193 | 37.37% | 153,981 | (153,981) |
| Plant and Equipment | | | | | | | | |
| Land | 0 | 0 | 0 | 11,161 | 11,161 | 0.00% | 0 | 0 |
| Buildings | 0 | 4,073 | 0 | 2,670 | (1,403) | 152.56% | 18,677 | (14,604) |
| Equipment | 0 | 5,753 | 0 | 0 | (5,753) | 0.00% | 11,374 | (5,621) |
| Bus Replacement | 0 | 0 | 0 | 290,918 | 290,918 | 0.00% | 0 | 0 |
| Other | | | | | | | | |
| Dues and Fees | 26 | 70 | 0 | 4,000 | 3,930 | 1.75% | 88 | (18) |
| Debt Related | 0 | 40,000 | 0 | 635,155 | 595,155 | 6.30% | 40,000 | 0 |
| Reserved | 0 | 0 | 0 | 1,639,910 | 1,639,910 | 0.00% | 0 | 0 |
| Miscellaneous | 798 | 2,457 | 0 | 24 | (2,432) | 10,097.86% | 1,094 | 1,362 |
| Transfers Out | 0 | 0 | 0 | 127,267 | 127,267 | 0.00% | 50,000 | (50,000) |
| Total Expenditures | 1,333,652 | 3,271,995 | 695,243 | 21,301,990 | 17,334,752 | 18.62% | 3,501,018 | (229,023) |

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Permanent Improvement Fund
For the Month Ended October, 2019

| | 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 |
| 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 SCHOOLS
Schedule of Revenues on a Cash Basis
Bond Construction Fund
For the Month Ended October, 2019

| | MTD | YTD | Beginning | Current | Remaining | Percent | Prior Year | |
|---|----------|----------|-----------------|------------------|-------------|----------------------|-----------------|--------------------------|
| | Revenues | Revenues | Fund Balance | Annual Budget | Balance | Revenues Received | YTD Revenues | Change From prior Yr. |
| Revenue from Miscellaneous Sources | | | | | | | | |
| Revenue from Miscellaneous Sources-Proceeds From Sale of Bonds | 0 | 0 | 0 | 9,745,000 | (9,745,000) | 0.00% | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | 9,745,000 | (9,745,000) | 0.00% | 0 | 0 |

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Bond Construction Fund
For the Month Ended October, 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 | 53,448 | 90,932 | 0 | 150,000 | 59,068 | 60.62% | 0 | 90,932 |
| Plant and Equipment | | | | | | | | |
| Land | 0 | 0 | 0 | 1,512,000 | 1,512,000 | 0.00% | 0 | 0 |
| Buildings | 291,907 | 2,168,920 | 719,836 | 8,083,000 | 5,194,245 | 35.74% | 0 | 2,168,920 |
| Total Expenditures | 345,355 | 2,259,851 | 719,836 | 9,745,000 | 6,765,313 | 30.58% | 0 | 2,259,851 |

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
Permanent Improvement Fund
For the Month Ended October, 2019

| | 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 | 0 | 103,696 | (103,696) | 0.00% | 0 | 0 |
| Revenue from Miscellaneous Sources | | | | | | | | |
| Fund Transfers In | 0 | 0 | 0 | 50,000 | (50,000) | 0.00% | 50,000 | (50,000) |
| Total Revenues | 0 | 0 | 0 | 153,696 | (153,696) | 0.00% | 50,000 | (50,000) |

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
Special Revenue Fund
For the Month Ended October, 2019

| | 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 | 0 | 568,321 | (568,321) | 0.00% | 0 | 0 |
| Revenue from Local Sources | | | | | | | | |
| Investment Earnings | 0 | 0 | 0 | 0 | 0 | 0.00% | 1 | (1) |
| Rev from Local Sources-Food Service Reimbursable Programs-Daily Sales – Breakfast & Lunch Program | 0 | 331 | 0 | 0 | 331 | 0.00% | 1,983 | (1,651) |
| Rev from Local Sources-Food Service Non-Reimbursable Progs-Daily Sales – Breakfast & Lunch Prog | 0 | 372 | 0 | 21,250 | (20,878) | 1.75% | 2,254 | (1,882) |
| Other Local Revenues | 0 | 1,428 | 0 | 0 | 1,428 | 0.00% | 0 | 1,428 |
| Revenue from State Sources | | | | | | | | |
| State Aid to Schools | 0 | 0 | 0 | 9,574 | (9,574) | 0.00% | 0 | 0 |
| Other State Sources | 0 | 669,117 | 0 | 244,820 | 424,297 | 273.31% | 700,138 | (31,021) |

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
Special Revenue Fund
For the Month Ended October, 2019

| | | | Beginning | Current | Remaining Balance | Percent | Prior Year | |
|---|----------|-----------|-----------|-----------|----------------------|----------|------------|----------------|
| | MTD | YTD | Fund | Annual | | Revenues | YTD | Change |
| | Revenues | Revenues | Balance | Budget | | Received | Revenues | From prior Yr. |
| Revenue from Federal Sources | | | | | | | | |
| Direct Federal Restricted Grants | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| Federal thru State Restricted | 0 | 697,559 | 0 | 4,221,723 | (3,524,164) | 16.52% | 562,411 | 135,148 |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88)-General | 0 | 274,806 | 0 | 0 | 274,806 | 0.00% | 149,393 | 125,413 |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88)-Lunch Prog | 0 | 0 | 0 | 103,821 | (103,821) | 0.00% | 0 | 0 |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88)-Breakfast Prog | 0 | 0 | 0 | 427,513 | (427,513) | 0.00% | 0 | 0 |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88)-Summer Meals Prog (Sect 13) | 0 | 0 | 0 | 0 | 0 | 0.00% | 4,892 | (4,892) |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88)-Child & Adult Care Food Prog | 0 | 0 | 0 | 0 | 0 | 0.00% | 42,507 | (42,507) |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88)-Fresh Fruits and Vegetables Prog | 0 | 24,132 | 0 | 22,645 | 1,487 | 106.57% | 13,411 | 10,721 |
| Rev from Fed Srcs-Reimbs for Food Serv Progs (Use Project Code 88) | 0 | 0 | 0 | 759,465 | (759,465) | 0.00% | 0 | 0 |
| Revenue from Federal Sources-Accrued Federal Revenue | 0 | 0 | 0 | (780,635) | 780,635 | 0.00% | 0 | 0 |
| Revenue from Miscellaneous Sources | | | | | | | | |
| Fund Transfers In | 0 | 0 | 0 | 77,267 | (77,267) | 0.00% | 0 | 0 |
| Total Revenues | 0 | 1,667,745 | 0 | 5,675,764 | (4,008,019) | 29.38% | 1,476,989 | 190,755 |

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Special Revenue Fund
For the Month Ended October, 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 | 85,306 | 248,287 | 0 | 1,311,661 | 1,063,374 | 18.93% | 222,723 | 25,564 |
| Service Personnel | 63,330 | 129,717 | 0 | 674,641 | 544,924 | 19.23% | 120,868 | 8,849 |
| Professional Substitutes | 5,355 | 12,420 | 0 | 75,066 | 62,647 | 16.54% | 8,810 | 3,610 |
| Service Substitutes | 5,357 | 8,127 | 0 | 12,414 | 4,287 | 65.47% | 10,279 | (2,152) |
| Temporary Part-Time Professional | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| Temporary Part-Time Service | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| Employee Benefits | | | | | | | | |
| Group Insurance | 26,553 | 54,996 | 0 | 315,834 | 260,838 | 17.41% | 52,050 | 2,945 |
| Social Security | 11,669 | 29,365 | 0 | 137,129 | 107,764 | 21.41% | 26,601 | 2,765 |
| Retirement | 11,015 | 28,006 | 0 | 144,046 | 116,040 | 19.44% | 26,824 | 1,182 |
| Tuition Reimbursements | 1,400 | 9,800 | 0 | 13,724 | 3,924 | 71.41% | 625 | 9,175 |
| Workers' Compensation | 2,022 | 4,098 | 0 | 18,474 | 14,376 | 22.19% | 3,742 | 357 |
| Purchased Professional & Technical Services | | | | | | | | |
| Professional Educators | 0 | 0 | 0 | 9,000 | 9,000 | 0.00% | 0 | 0 |
| Employee Training and Development | 10,000 | 61,870 | 2,750 | 156,951 | 92,331 | 41.17% | 10,917 | 50,953 |
| Other Professional | 28,800 | 85,800 | 47,122 | 589,451 | 456,528 | 22.55% | 37,916 | 47,884 |
| Technical | 0 | 0 | 0 | 656 | 656 | 0.00% | 0 | 0 |
| Purchased Services - Other (Water/Sewage) | | | | | | | | |
| Cleaning | 1,090 | 3,261 | 0 | 0 | (3,261) | 0.00% | 4,236 | (975) |
| Repair & Maintenance | 0 | 2,354 | 0 | 0 | (2,354) | 0.00% | 0 | 2,354 |
| Rentals | 0 | 745 | 942 | 4,000 | 2,313 | 42.18% | 1,010 | (265) |

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
Special Revenue Fund
For the Month Ended October, 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 | | | | | | | | |
| Communications | 500 | 925 | 500 | 1,215 | (210) | 117.28% | 179 | 747 |
| Advertising | 0 | 0 | 0 | 0 | 0 | 0.00% | 92 | (92) |
| Printing/Binding | 0 | 92 | 454 | 750 | 204 | 72.77% | 0 | 92 |
| Tuition | 0 | 975 | 0 | 7,201 | 6,226 | 13.54% | 0 | 975 |
| Travel | 5,277 | 17,994 | 0 | 124,091 | 106,097 | 14.50% | 17,461 | 533 |
| Interagency Purchased Services | 0 | 86,020 | 32,000 | 19,175 | (98,845) | 615.50% | 95,845 | (9,825) |
| Supplies | | | | | | | | |
| General | 176,576 | 283,459 | 94,786 | 286,624 | (91,621) | 131.97% | 75,790 | 207,668 |
| Food | 137,019 | 220,768 | 673,007 | 888,291 | (5,484) | 100.62% | 193,654 | 27,114 |
| Books, Periodicals and Software | 1,482 | 134,442 | 8,992 | 187,673 | 44,239 | 76.43% | 205,876 | (71,434) |
| Technology Supplies | 27,812 | 124,525 | 10,604 | 231,920 | 96,791 | 58.27% | 59,465 | 65,060 |
| Vehicle Supplies | 68 | 141 | 559 | 750 | 50 | 93.33% | 98 | 43 |
| Control Level Equipment | 101,086 | 115,638 | 0 | 160,054 | 44,416 | 72.25% | 217,969 | (102,331) |
| Plant and Equipment | | | | | | | | |
| Equipment | 920 | 18,139 | 1,368 | 21,387 | 1,880 | 91.21% | 13,900 | 4,239 |
| Bus Replacement | 0 | 0 | 0 | 208,506 | 208,506 | 0.00% | 0 | 0 |
| Other | | | | | | | | |
| Dues and Fees | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| Reserved | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| Transfers Out | 12,517 | 12,517 | 0 | 75,080 | 62,563 | 16.67% | 3,567 | 8,950 |
| Total Expenditures | 715,152 | 1,694,482 | 873,084 | 5,675,764 | 3,108,198 | 45.24% | 1,410,495 | 283,987 |

Roane County Board of Education

Cash Receipts and Balances As of October 31, 2019

Poca Valley Bank (new):

| | | |
|---|-----------|----------------|
| Cash Ledger Balance | 9/30/2019 | 267,701.85 |
| + Revenue for August | | 959,998.96 |
| + Transfers In from Investment Pool | | 950,000.00 |
| - Monthly Payroll + All Fringe Payments | | (1,147,539.10) |
| - Accounts Payable | | (1,006,252.40) |

Ending balance 10/31/19 23,909.31

West Virginia Investment Pool:

General Current Expense Account

| | | |
|---------------------------------------|-----------|--------------|
| Cash Ledger Balance | 9/30/2019 | 3,869,786.97 |
| + Revenue for August | | 992,657.71 |
| + Interest Earned | | 6,611.76 |
| - Transfers to General Checking (PVB) | | (950,000.00) |

Ending balance 10/31/19 3,919,056.44

West Virginia Investment Pool:

General Current Expense Account - Bond

| | | |
|---------------------------------------|-----------|--------------|
| Cash Ledger Balance | 9/30/2019 | 7,932,212.64 |
| + Revenue for July | | 13,687.95 |
| + Interest Earned | | (345,354.88) |
| - Transfers to General Checking (PVB) | | |

Ending balance 10/31/19 7,600,545.71

Debt Service Account:

| | | |
|------------------------------------|-----------|------|
| Cash Ledger Balance | 9/30/2019 | 1.01 |
| + Revenue for August | | - |
| - Payments to Municipal Bond Comm. | | - |

Ending balance 10/31/19 1.01

Total - All Accounts 11,543,512.47

Bank Balances

10/31/2019

| | |
|------------------|---------------|
| Poca Valley Bank | 259,110.56 |
| Investment Pool | 11,519,602.15 |
| Debt Service | 1.01 |

11,778,713.72

Outstanding Checks (235,201.25)

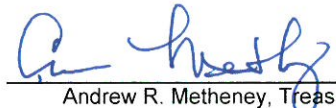
Total - All Accounts 11,543,512.47

Fund Balances

10/31/2019

| | |
|---------|--------------|
| Fund 11 | 3,942,965.75 |
| Fund 21 | 1.01 |
| Fund 32 | 7,600,545.71 |

Total - All Funds (WVEIS) 11,543,512.47


Andrew R. Metheney, Treasurer

11.14.19
Date

DATE - 11/20/19
TIME - 15:01:12
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 11/20/19

001544840 APCK

PAGE 2

Fiscal Year: 20

| CHECK | VENDOR - NAME | AMOUNT | DESCRIPTION |
|----------------------|---------------------------------------|-----------|--------------------------|
| 112236 | 29980 - TAYLOR & BLACKBURN BATTERY CO | 236.68 | SUPPLIES |
| 112237 | 31008 - TSA CONSULTING GROUP INC | 199.51 | TSA CONSULTING GROUP INC |
| 112238 | 31845 - VALLEY INC | 3,935.25 | STONE |
| 112239 | 32202 - WAL-MART | 831.27 | SUPPLIES |
| 112240 | 33140 - WINSOR LEARNING INC | 1,712.70 | SUPPLIES |
| 112241 | 33347 - WOODBURN PRESS | 255.06 | SUPPLIES |
| 112242 | 34050 - WV DEPT OF AGRICULTURE | 5,786.10 | FOOD |
| 112243 | 34400 - WV SCHOOL BOARDS ASSOCIATION | 1,454.00 | MEETING |
| 112244 | 21449 - 95 PERCENT GROUP INC. | 5,833.30 | SUPPLIES |
| CHECK REGISTER TOTAL | | 89,550.56 | |

DATE - 11/20/19
TIME - 15:01:12
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 11/20/19

001544840 APCK

PAGE 1

Fiscal Year: 20

| CHECK | VENDOR - NAME | AMOUNT | DESCRIPTION |
|--------|---------------------------------------|-----------|------------------------|
| 112185 | 620 - AMAZON.COM | 4,138.65 | SUPPLIES |
| 112186 | 1225 - APPALACHIAN SIGNALS & PRODUCTS | 749.76 | REPAIRS |
| 112187 | 1460 - AT&T MOBILITY | 582.34 | PHONE |
| 112188 | 18177 - BAKER MURIAH | 155.20 | IN LIEU OF |
| 112189 | 2961 - BLICK ART MATERIALS | 1,364.79 | SUPPLIES |
| 112190 | 2967 - BLOOM ROBIN | 30.40 | IN LIEU OF |
| 112191 | 3300 - BOWLES RICE | 7,367.20 | LEGAL FEES |
| 112192 | 29998 - BROWN CARLA | 101.50 | TRAVEL |
| 112193 | 3625 - BRYAN JR, RANDALL | 19,540.00 | MOWING |
| 112194 | 4175 - CAIN PAMELA JW | 116.00 | TRAVEL |
| 112195 | 4205 - CALDWELL SARA A | 117.16 | TRAVEL |
| 112196 | 4750 - CARPENTER DIANNA L | 1,087.19 | TRAVEL |
| 112197 | 3478 - CARPER MISTY | 124.12 | TRAVEL |
| 112198 | 5830 - CINTAS 525 | 558.70 | BUS DRIVER UNIFORMS |
| 112199 | 6800 - CONSUMERS GAS | 905.99 | CONSUMERS GAS |
| 112200 | 8412 - DIGITAL ALERT SYSTEMS | 990.00 | SOFTWARE |
| 112201 | 8425 - DISCOUNT SCHOOL SUPPLY | 6,481.43 | DISCOUNT SCHOOL SUPPLY |
| 112202 | 8900 - DUNCAN RICHARD | 302.76 | TRAVEL |
| 112203 | 8905 - DUNCAN SARAH | 355.48 | TRAVEL |
| 112204 | 8935 - DURST JACQUELINE L | 132.24 | TRAVEL |
| 112205 | 10865 - FORD TOBY | 90.48 | TRAVEL |
| 112206 | 11130 - GARNER NATALIE | 81.20 | TRAVEL |
| 112207 | 13310 - HANDIMART | 31.88 | GAS |
| 112208 | 13600 - HARDMAN'S | 111.68 | GEARY HIGH TUNNEL |
| 112209 | 14060 - HEIS BILL | 59.16 | TRAVEL |
| 112210 | 14200 - HILDRETH SUPPLY INC | 163.20 | GEARY HIGH TUNNEL |
| 112211 | 14698 - HUNT JENNIFER | 69.60 | TRAVEL |
| 112212 | 15334 - INTEGRATED SPEECH SOLUTIONS | 10,020.00 | SPEECH |
| 112213 | 15450 - IXL LEARNING INC | 2,700.00 | LICENSE |
| 112214 | 16312 - JOHN O'DELL FARMS | 2,750.00 | FOOD |
| 112215 | 17065 - KESTERSON CLEANERS | 240.00 | DUST MOPS |
| 112216 | 18548 - KIDWELL SAMANTHA LUCAS | 270.21 | TRAVEL |
| 112217 | 17456 - KOMAX BUSINESS SYSTEMS | 1,219.81 | COPIER |
| 112218 | 18640 - MACE JEFF | 249.63 | BOARD TRAVEL |
| 112219 | 20069 - MINNEY JAMES | 133.63 | BOARD TRAVEL |
| 112220 | 20371 - MOSS MELISSA | 72.00 | FOOD |
| 112221 | 20480 - MOUNTAINEER GAS | 539.77 | MOUNTAINEER GAS |
| 112222 | 21385 - NICHOLAS CARRIE | 57.60 | IN LIEU OF |
| 112223 | 21404 - NICHOLS HOPE A | 62.40 | IN LIEU OF |
| 112224 | 21621 - NUTTER PHYLLIS J | 81.20 | TRAVEL |
| 112225 | 22620 - PARKINS MELINDA D | 145.00 | TRAVEL |
| 112226 | 23072 - PEARSON CLINICAL ASSESSMENTS | 997.73 | SUPPLIES |
| 112227 | 24269 - PROCTOR PATTY | 127.80 | PARENT TRAVEL |
| 112228 | 25675 - ROANE COUNTY HIGH SCHOOL | 55.00 | YEARBOOK |
| 112229 | 25750 - ROANE GENERAL HOSPITAL | 540.00 | BUS DRIVER TESTING |
| 112230 | 28050 - SCHOOL SPECIALTY | 1,506.24 | SUPPLIES |
| 112231 | 26720 - SCOT'S LANDSCAPE NURSERY | 449.00 | WINTERIZE FIELDS |
| 112232 | 27365 - SIMMERMAN HEARING | 798.00 | AUDIOLOGY |
| 112233 | 410 - SMART HORIZONS | 40.00 | BUS DRIVER TRAINING |
| 112234 | 27670 - SMITH DAPHNE | 415.72 | TRAVEL |
| 112235 | 14690 - STAATS HOPE | 27.84 | TRAVEL |

DATE - 11/20/19
TIME - 13:04:20
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - POCA VALLEY BANK
CHECK DATE: 11/20/19

001544840 APCK

PAGE 1

Fiscal Year: 20

| CHECK | VENDOR - NAME | AMOUNT | DESCRIPTION |
|----------------------|--------------------------|------------|--------------------|
| 112183 | 3125 - BOGGS ROOFING INC | 207,092.02 | BOGGS ROOFING INC |
| 112184 | 8460 - DLM DECISIONS LLC | 11,339.42 | CLERK OF THE WORKS |
| CHECK REGISTER TOTAL | | 218,431.44 | |

DATE - 11/20/19
TIME - 12:50:46
PROG - CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK - P-CARD TRANSACTIONS
CHECK DATE: 11/20/19

000011111 PCARD

PAGE 1

Fiscal Year: 20

| CHECK | VENDOR - NAME | AMOUNT | DESCRIPTION |
|----------------------|---------------------------------|------------|--------------|
| 138 | 3550 - BROUGHTON FOODS LLC | 14,431.96 | MILK |
| 139 | 10536 - FIFTH THIRD BANK | 774.48 | KLICKA MARKS |
| 140 | 5935 - FRONTIER | 2,073.28 | PHONE |
| 141 | 12417 - GORDON FOOD SERVICE INC | 125,227.87 | FOOD |
| 142 | 12450 - GRAINGER | 405.32 | SUPPLIES |
| 143 | 20250 - MON POWER | 36,478.19 | MON POWER |
| 144 | 29000 - U S FOODS | 1,912.61 | FOOD |
| CHECK REGISTER TOTAL | | 181,303.71 | |

DATE - 11/21/19 ROANE COUNTY SCHOOLS
 TIME - 15:13:48 JOURNAL ENTRY LISTING
 PROG - GNL 520

PAGE 1

BUDGET JOURNAL ENTRY

| LINE NO. | ACCOUNT / DESCRIPTION | DEBIT | CREDIT |
|----------|-----------------------|-------|--------|
|----------|-----------------------|-------|--------|

MONTH - NOVEMBER NUMBER - 00101 ENTRY DATE 11/21/19
 BUDGET CARRYOVER - TRUANCY DIVERSION 2019

| | | | |
|------|---|-----------|-----------|
| 0001 | 61.15911.12110.341.000.0000.0000.00 OTHER PROFESSIONAL SVC | 28,091.34 | |
| 0002 | 61.00000.00752.007.000.0000.0000.00 FUND EQUITY | | 28,091.34 |
| 0003 | TO CARRYOVER REMAINING TRUANCY DIVERSION | | |
| 0004 | FUNDS FROM 2019 | | |
| | * J/E TOTALS | 28,091.34 | 28,091.34 |

MONTH - NOVEMBER NUMBER - 00201 ENTRY DATE 11/21/19
 BUDGET TRANSFER - TITLE I

| | | | |
|------|---|-----------|-----------|
| 0001 | 61.41911.11111.652.206.0000.0000.00 SUPPLIES - HARDWARE | 12,498.70 | |
| 0002 | 61.41911.12170.611.206.0000.0000.00 GENERAL SUPPLIES | | .54 |
| 0003 | 61.41911.11111.643.206.0000.0000.00 CLASSROOM SUPPL-SUPPLMTL | 8.62 | |
| 0004 | 61.41911.12170.611.301.0000.0000.00 GENERAL SUPPLIES | | 26.90 |
| 0005 | 61.41911.12213.331.301.0000.0000.00 EMPLOYEE TRAINING SVC | 270.00 | |
| 0006 | 61.41911.12213.582.301.0000.0000.00 TRAVEL-OUT OF COUNTY | | 270.00 |
| 0007 | 61.41911.12213.331.000.0000.0000.00 EMPLOYEE TRAINING SVC | 26.90 | |
| 0008 | 61.41911.11111.643.000.0000.0000.00 CLASSROOM SUPPL-SUPPLMTL | | 12,506.78 |
| 0009 | TO TRANSFER ELIMINATE NEGATIVE LINE | | |
| 0010 | ITEMS AT THE SCHOOL LEVEL AND MOVE | | |
| 0011 | BUDGET AMOUNTS TO COUNTY LEVEL | | |
| | * J/E TOTALS | 12,804.22 | 12,804.22 |

MONTH - NOVEMBER NUMBER - 00202 ENTRY DATE 11/21/19
 BUDGET SUPPLEMENT - FRESH FRUITS & VEGETABLES

| | | | |
|------|--|-----------|-----------|
| 0001 | 61.88081.13121.634.202.0000.0000.00 NEW CHILD NUTR-FOOD | 14,350.00 | |
| 0002 | 61.88081.13121.634.205.0000.0000.00 NEW CHILD NUTR-FOOD | 24,550.00 | |
| 0003 | 61.88081.04650.009.000.0000.0000.00 NEW REVENUE | | 38,900.00 |

DATE - 11/21/19 ROANE COUNTY SCHOOLS
TIME - 15:13:48 JOURNAL ENTRY LISTING
PROG - GNL, 520

PAGE 2

BUDGET JOURNAL ENTRY

| LINE NO. | ACCOUNT / DESCRIPTION | DEBIT | CREDIT |
|----------|--|-----------|-----------|
| 0004 | TO SUPPLEMENT FRESH FRUITS AND VEGGIES | | |
| 0005 | PROGRAM FOR FY 20 AT GEMS AND SES | | |
| | * J/E TOTALS | 38,900.00 | 38,900.00 |

MONTH - NOVEMBER NUMBER - 00301 ENTRY DATE 11/21/19
BUDGET SUPPLEMENT - MATH4LIFE GRANT

| | | | |
|------|---|------------|------------|
| 0001 | 61.28011.12213.114.000.0000.0000.00 NEW | 5,000.00 | |
| | STIPENDS | | |
| 0002 | 61.28011.12213.136.000.0000.0000.00 NEW | 3,000.00 | |
| | PROF SUB PROF DEV | | |
| 0003 | 61.28011.12213.221.000.0000.0000.00 NEW | 600.00 | |
| | SOCIAL SECURITY | | |
| 0004 | 61.28011.12213.231.000.0000.0000.00 NEW | 150.00 | |
| | TEACH RETIREMENT-PLAN 1 | | |
| 0005 | 61.28011.12213.232.000.0000.0000.00 NEW | 75.00 | |
| | TEACH RETIREMENT-PLAN 2 | | |
| 0006 | 61.28011.12213.233.000.0000.0000.00 NEW | 225.00 | |
| | TEACHERS RETIREMENT RETI V | | |
| 0007 | 61.28011.12213.261.000.0000.0000.00 NEW | 200.00 | |
| | WORKERS COMPENSATION | | |
| 0008 | 61.28011.12213.331.000.0000.0000.00 NEW | 11,000.00 | |
| | EMPLOYEE TRAINING SVC | | |
| 0009 | 61.28011.12213.582.000.0000.0000.00 NEW | 1,500.00 | |
| | TRAVEL-OUT OF COUNTY | | |
| 0010 | 61.28011.12213.611.000.0000.0000.00 NEW | 1,250.00 | |
| | GENERAL SUPPLIES | | |
| 0011 | 61.28011.12213.642.000.0000.0000.00 NEW | 2,000.00 | |
| | LIBRARY BOOKS | | |
| 0012 | 61.28011.03211.009.000.0000.0000.00 NEW | | 25,000.00 |
| | REVENUE | | |
| 0013 | TO SUPPLEMENT RECEIPT OF MATH4LIFE 2020 | | |
| 0014 | FUNDS FOR TEACHER DEVELOPMENT IN | | |
| 0015 | THE AREA OF MATHEMATICS | | |
| | * J/E TOTALS | 25,000.00 | 25,000.00 |
| | ** REPORT TOTALS | 104,795.56 | 104,795.56 |