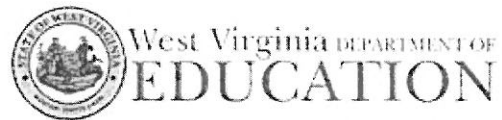

ROANE COUNTY SCHOOLS
Monthly Financial Report
on a Cash Basis for October, 2020



Roane County Board of Education

Cash Receipts and Balances As of October 31, 2020

Poca Valley Bank (new):

Cash Ledger Balance	9/30/2020	318,553.89
+ Revenue for October		496,031.23
+ Transfers In from Investment Pool		1,500,000.00
- Monthly Payroll + All Fringe Payments		(1,195,264.49)
- Accounts Payable		(976,738.37)
Ending balance 10/31/2020		142,582.26

West Virginia Investment Pool:

General Current Expense Account

Cash Ledger Balance	9/30/2020	2,405,186.44
+ Revenue for October		1,709,526.51
+ Interest Earned		358.43
- Transfers to General Checking (PVB)		(1,500,000.00)
Ending balance 10/31/2020		2,615,071.38

West Virginia Investment Pool:

General Current Expense Account - Bond

Cash Ledger Balance	9/30/2020	5,863,723.65
+ Revenue for October		-
+ Interest Earned		938.02
- Transfers to General Checking (PVB)		(10,486.04)
Ending balance 10/31/2020		5,854,175.63

Debt Service Account:

Cash Ledger Balance	9/30/2020	-
+ Revenue for October		-
- Payments to Municipal Bond Comm.		-
Ending balance 10/31/2020		-
Total - All Accounts		8,611,829.27

Bank Balances

10/31/2020

Poca Valley Bank	459,592.37
Investment Pool	8,469,247.01
Debt Service	-
	8,928,839.38
Outstanding Checks	(317,010.11)

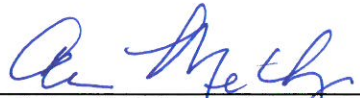
Total - All Accounts 8,611,829.27

Fund Balances

10/31/2020

Fund 11	2,757,653.64
Fund 21	-
Fund 32	5,854,175.63

Total - All Funds (WVEIS) 8,611,829.27


Andrew R. Metheny, Treasurer

11-18-2020
Date

ROANE COUNTY SCHOOLS
Summary Schedule of Revenues and Expenditures on a Cash Basis
For the Month Ended October, 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	1,443,736	5,870,515	0	20,944,314	(15,073,799)	28.03%	6,018,816	(148,300)
Debt Service Fund	0	0	0	779,675	(779,675)	0.00%	1	(1)
Bond Construction Fund	0	0	0	6,468,891	(6,468,891)	0.00%	10,032,801	(10,032,801)
Permanent Improvement Fund	0	0	0	303,696	(303,696)	0.00%	0	0
Special Revenue Fund	957,554	2,265,241	0	6,387,887	(4,122,647)	35.46%	1,886,995	378,245
Total Revenues	2,401,289	8,135,756	0	34,884,463	(26,748,707)	23.32%	17,938,613	(9,802,857)

	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	1,533,484	3,796,682	11,088,546	20,944,314	6,059,086	71.07%	3,271,995	524,687
Debt Service Fund	0	0	0	779,675	779,675	0.00%	0	0
Bond Construction Fund	9,548	732,028	14,578	6,468,891	5,722,284	11.54%	2,259,851	(1,527,823)
Permanent Improvement Fund	0	0	35,381	303,696	268,315	11.65%	0	0
Special Revenue Fund	828,239	1,983,036	2,882,503	6,388,638	1,523,099	76.16%	1,694,482	288,554
Total Expenditures	2,371,271	6,511,746	14,021,008	34,885,213	14,352,459	58.86%	7,226,328	(714,582)

ROANE COUNTY SCHOOLS
Schedule of Revenues on a Cash Basis
General Current Expense Fund
For the Month Ended October, 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	0	2,294,217	(2,294,217)	0.00%	0	0
Revenue from Local Sources								
Property Taxes - Current Year	476,002	1,756,907	0	3,143,140	(1,386,233)	55.90%	1,326,354	430,553
Investment Earnings	384	2,228	0	35,500	(33,272)	6.28%	24,134	(21,906)
Revenue from Local Sources-Clearing Account- Student Body	3,313	3,313	0	32,500	(29,187)	10.19%	6,998	(3,685)
Other Local Revenues	11,312	111,436	0	124,351	(12,915)	89.61%	1,075,710	(964,274)
Revenue from State Sources								
State Aid to Schools	746,864	3,102,927	0	10,378,889	(7,275,962)	29.90%	2,814,711	288,216
Other State Sources	206,224	724,312	0	4,743,427	(4,019,115)	15.27%	752,829	(28,517)
Revenue from Federal Sources								
Medicaid	0	169,757	0	109,482	60,275	155.05%	5,563	164,194
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
Revenue from Miscellaneous Sources								
Fund Transfers In	(365)	(365)	0	42,541	(42,906)	-0.86%	12,517	(12,882)
Total Revenues	1,443,736	5,870,515	0	20,944,314	(15,073,799)	28.03%	6,018,816	(148,300)

ROANE COUNTY SCHOOLS
Schedule of Expenditures on a Cash Basis
General Current Expense Fund
For the Month Ended October, 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	649,868	1,460,068	6,274,216	8,193,648	459,364	94.39%	1,436,021	24,048
Service Personnel	187,664	481,092	1,606,884	2,207,472	119,495	94.59%	483,929	(2,837)
Professional Substitutes	52,977	68,801	0	214,500	145,699	32.08%	73,824	(5,023)
Service Substitutes	8,908	18,532	0	78,500	59,968	23.61%	30,191	(11,659)
Board Members	0	0	0	19,200	19,200	0.00%	0	0
Students	0	0	0	0	0	0.00%	0	0
Employee Benefits								
Group Insurance	139,858	345,731	1,290,243	1,678,362	42,388	97.47%	343,039	2,692
Social Security	64,812	146,946	570,542	751,789	34,301	95.44%	147,529	(583)
Retirement	63,824	147,801	598,849	3,103,307	2,356,657	24.06%	149,873	(2,073)
Tuition Reimbursements	0	0	0	0	0	0.00%	0	0
Unemployment Compensation	0	0	0	17,000	17,000	0.00%	8,189	(8,189)
Workers' Compensation	6,091	15,043	49,658	65,868	1,167	98.23%	15,354	(311)
Purchased Professional & Technical Services								
Professional Educators	21,000	44,675	22,125	40,300	(26,500)	165.76%	39,000	5,675
Employee Training and Development	0	0	0	3,250	3,250	0.00%	0	0
Other Professional	30,324	48,879	158,134	279,123	72,110	74.17%	91,316	(42,436)
Purchased Services - Other (Water/Sewage)								
Utilities (Water/Sewage)	5,540	14,024	0	27,000	12,976	51.94%	15,522	(1,498)
Cleaning	10,449	36,359	13,395	108,475	58,721	45.87%	24,020	12,339
Repair & Maintenance	5,208	11,261	760	30,000	17,979	40.07%	9,079	2,182
Rentals	0	789	3,487	4,050	(226)	105.57%	1,036	(248)
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, 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	61	61	1,667	2,500	772	69.12%	333	(272)
Insurance	0	29,796	84,668	115,100	636	99.45%	28,772	1,024
Communications	27,226	49,877	4,500	175,000	120,623	31.07%	36,880	12,997
Advertising	3,670	3,670	0	5,000	1,330	73.40%	4,055	(385)
Travel	1,572	1,598	0	16,144	14,546	9.90%	6,491	(4,893)
Interagency Purchased Services	0	108,688	0	95,000	(13,688)	114.41%	0	108,688
Supplies								
General	19,462	136,311	84,290	326,996	106,396	67.46%	101,162	35,148
Energy	39,880	114,700	0	470,000	355,300	24.40%	108,467	6,233
Books, Periodicals and Software	19,753	226,839	0	331,915	105,076	68.34%	0	226,839
Technology Supplies	3,228	28,902	9,456	77,911	39,553	49.23%	2,958	25,944
Vehicle Supplies	33,351	62,683	288,917	324,210	(27,390)	108.45%	62,601	81
Control Level Equipment	695	9,366	7,235	70,737	54,136	23.47%	0	9,366
Plant and Equipment								
Land	0	0	0	11,161	11,161	0.00%	0	0
Buildings	0	0	19,519	0	(19,519)	0.00%	4,073	(4,073)
Equipment	2,027	8,110	0	0	(8,110)	0.00%	5,753	2,357
Bus Replacement	0	0	0	376,002	376,002	0.00%	0	0
Other								
Dues and Fees	44	88	0	4,000	3,913	2.19%	70	18
Debt Related	135,994	175,994	0	135,994	(40,000)	129.41%	40,000	135,994
Reserved	0	0	0	1,497,320	1,497,320	0.00%	0	0
Miscellaneous	0	0	0	86	86	0.00%	2,457	(2,457)
Transfers Out	0	0	0	77,317	77,317	0.00%	0	0
Total Expenditures	1,533,484	3,796,682	11,088,546	20,944,314	6,059,086	71.07%	3,271,995	524,687

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

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

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

	MTD	YTD		Current		Percent	Prior Year	
	Expenditures	Expenditures	Encumbrances	Annual	Remaining	Budget	YTD	Change
				Budget	Balance	Obligated	Expenditures	From prior Yr.
Revenues Account	(938)	(5,663)	0	0	5,663	0.00%	0	(5,663)
Purchased Professional & Technical Services								
Other Professional	0	43,889	7,153	544,281	493,239	9.38%	90,932	(47,043)
Purchased Services - Other								
Advertising	0	0	0	0	0	0.00%	0	0
Supplies								
General	0	0	7,425	0	(7,425)	0.00%	0	0
Control Level Equipment	4,162	20,690	0	0	(20,690)	0.00%	0	20,690
Plant and Equipment								
Land	0	524,367	0	1,449,769	925,402	36.17%	0	524,367
Buildings	6,324	148,746	0	4,474,841	4,326,095	3.32%	2,168,920	(2,020,174)
Total Expenditures	9,548	732,028	14,578	6,468,891	5,722,284	11.54%	2,259,851	(1,527,823)

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ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK = POCA VALLEY BANK
CHECK DATE: 11/18/20

001544840 APCK

PAGE 1

Fiscal Year: 21

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
114401	405	- ADVANCE AUTO PARTS	23.99	PARTS
114402	34255	- ADVANTAGE OCCUPATIONAL MED	330.00	TESTING
114403	620	- AMAZON.COM	1,608.58	SUPPLIES
114404	14310	- ANDREWS FOOD EQUIPMENT	37.95	FOOD
114405	1225	- APPALACHIAN SIGNALS & PRODUCTS	3,947.69	CHANGE OF ENTRY
114406	1339	- ASCD	485.75	SUPPLIES
114407	1460	- AT&T MOBILITY	201.79	PHONE
114408	1995	- BAILEY JESSICA	199.75	TRAVEL
114409	14050	- BIMBO BAKERIES USA	1,013.67	FOOD
114410	2967	- BLOOM ROBIN	65.60	IN LIEU OF
114411	2073	- BLUE BIRD OF PITTSBURGH INC	579.21	PARTS
114412	3300	- BOWLES RICE	7,650.00	LEGAL FEES
114413	4163	- C A HOUSE MUSIC	40.00	REPAIRS
114414	4950	- CASTO & HARRIS INC	16.50	SUPPLIES
114415	6800	- CONSUMERS GAS	894.65	CONSUMERS GAS
114416	9433	- CROOK BROTHERS	1,399.05	FOOD
114417	8330	- DEP	460.00	DEP
114418	10880	- FORE DAWN	62.10	TRAVEL
114419	12332	- GOODWIN TERRY	600.00	MOWING
114420	12440	- GRAE-CON CONSTRUCTION	57,160.49	GRAE-CON CONSTRUCTION
114421	13310	- HANDIMART	29.61	FUEL
114422	13945	- HAZELDEN PUBLISHING	716.90	SUPPLIES
114423	17413	- KNOTTS CONSULTING	500.00	TESTING
114424	17456	- KOMAX BUSINESS SYSTEMS	20.70	COPIER
114425	20250	- MON POWER	11,009.67	MON POWER
114426	20480	- MOUNTAINEER GAS	369.43	MOUNTAINEER GAS
114427	20493	- MTN STATE ELEVATOR INSPECTION	700.00	INSPECTIONS
114428	21752	- OFFICE DEPOT BSD	139.99	SUPPLIES
114429	13725	- ORACLE ELEVATOR	442.50	REPAIRS
114430	3550	- PRAIRIE FARMS DAIRY - MARIETTA	4,074.85	MILK
114431	23975	- RECTOR JOSEPH M	69.00	TRAVEL
114432	26602	- SCHOOL COUNSELOR RESOURCES	73.88	SUPPLIES
114433	28050	- SCHOOL SPECIALTY	57.18	SUPPLIES
114434	8200	- SPENCER TIRE AND MOUNTING	574.00	TIRES
114435	29075	- STAPLES	115.99	SUPPLIES
114436	29100	- STAR WELD	218.97	SUPPLIES
114437	50455	- THRASHER GROUP INC	8,999.10	THRASHER GROUP INC
114438	31008	- TSA CONSULTING GROUP INC	193.12	SERVICES
114439	31200	- U S POSTMASTER OF SPENCER	280.00	POSTAGE
114440	31250	- U S POSTMASTER OF SPENCER	165.00	POSTAGE
114441	8700	- WASTE MANAGEMENT	41.98	WASTE MANAGEMENT
114442	32591	- WELLS AUTUMN	43.58	TRAVEL
114443	32760	- WESTERN BRANCH DIESEL INC	572.97	SUPPLIES
114444	32880	- WILLARD C STARCHER INC	983.57	SUPPLIES
114445	34050	- WV DEPT OF AGRICULTURE	5,471.47	FOOD
CHECK REGISTER TOTAL			112,640.23	

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TIME = 10:38:54
PRCG = CDS.610

ROANE COUNTY SCHOOLS
CHECK REGISTER
BANK = P-CARD TRANSACTIONS
CHECK DATE: 11/18/20

000011111 PCARD

PAGE 1

Fiscal Year: 21

CHECK	VENDOR	NAME	AMOUNT	DESCRIPTION
210	10650	FLEET PRIDE	3,843.85	SUPPLIES
211	5935	FRONTIER	6,317.70	PHONE
212	11215	FRONTIER COMMUNICATIONS	12,535.00	INTERNET
213	12417	GORDON FOOD SERVICE INC	105,504.61	FOOD
214	12450	GRAINGER	398.81	SUPPLIES
215	13600	HARDMAN'S	493.60	SUPPLIES
216	10623	JAMP SOFTWARE LLC	1,082.04	LICENSE
217	24590	QUILL CORPORATION	837.86	SUPPLIES
CHECK REGISTER TOTAL			131,013.47	

DATE - 11/18/20 ROANE COUNTY SCHOOLS
TIME - 13:04:19 JOURNAL ENTRY LISTING
PROG - GNL.520

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
MONTH - NOVEMBER NUMBER - 00101 ENTRY DATE 11/19/20 BUDGET SUPPLEMENT - HIGH COST/ACUITY GRANT (STATE)			
0001	61.02151.12134.611.000.0000.0000.00 GENERAL SUPPLIES	3,500.00	
0002	61.02151.12134.581.000.0000.0000.00 NEW TRAVEL-IN COUNTY	513.00	
0003	61.02151.03211.009.000.0000.0000.00 NEW REVENUE		4,013.00
0004	TO SUPPLEMENT FOR HIGH COST/HIGH ACUITY		
0005	REIMBURSEMENT TO INITIATE, IMPROVE, AND		
0006	MAINTAIN SPECIAL EDUCATION PROGRAMS		
0007	- STATE		
	* J/E TOTALS	4,013.00	4,013.00

MONTH - NOVEMBER NUMBER - 00102 ENTRY DATE 11/19/20
BUDGET SUPPLEMENT - HIGH COST/HIGH ACUITY (FED)

0001	61.43131.12134.611.000.0000.0000.00 NEW GENERAL SUPPLIES	2,377.00	
0002	61.43131.04511.009.000.0000.0000.00 REVENUE		2,377.00
0003	TO SUPPLEMENT FOR HIGH COST/ACUITY		
0004	REIMBURSEMENT TO BE USED TO INITIATE,		
0005	IMPROVE AND MAINTAIN SPECIAL EDUCATION		
0006	PROGRAMS - FEDERAL		
	* J/E TOTALS	2,377.00	2,377.00

MONTH - NOVEMBER NUMBER - 00103 ENTRY DATE 11/19/20
BUDGET SUPPLEMENT - TEACHER OF THE YEAR

0001	61.28111.11111.611.301.0000.0000.00 NEW GENERAL SUPPLIES	300.00	
0002	61.28111.03211.009.000.0000.0000.00 REVENUE		300.00
0003	TO SUPPLEMENT FOR SUPPLIES FOR TEACHER		
0004	OF THE YEAR - J.BENNETT AT SMS		
	* J/E TOTALS	300.00	300.00

MONTH - NOVEMBER NUMBER - 00104 ENTRY DATE 11/19/20
BUDGET CARRYOVER - 2020 ALT ED GRANT

DATE - 11/18/20 ROANE COUNTY SCHOOLS
TIME - 13:04:19 JOURNAL ENTRY LISTING
PROG - GNL.520

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BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
0001	61.17011.41421.111.000.0000.0000.00 PROFESSIONAL REG SALARY	27,062.70	
0002	61.17011.41421.211.000.0000.0000.00 HEALTH/ACCIDENT INSURANCE	4,732.20	
0003	61.17011.41421.218.000.0000.0000.00 OTHER POST EMPLOY (OPEB)	1,098.00	
0004	61.17011.41421.221.000.0000.0000.00 SOCIAL SECURITY	1,800.71	
0005	61.17011.41421.233.000.0000.0000.00 TEACHERS RETIREMENT RETIV	2,029.70	
0006	61.17011.41421.261.000.0000.0000.00 WORKERS COMPENSATION	74.69	
0007	61.00000.00752.007.000.0000.0000.00 FUND EQUITY		36,798.00
0008	TO CARRYOVER FY20 ALTERNATIVE EDUCATION		
0009	GRANT ALLOCATION		
	* J/E TOTALS	36,798.00	36,798.00
	** REPORT TOTALS	43,488.00	43,488.00

