

Part I - MUNIS Balance Sheet Data

10 - 6101	General Fund Checking	\$ 2,275,422.27
10 - 6111	General Fund Checking	\$ 101,784.35
20 - 6101	Special Revenue Fund	\$ 560,366.81
20 - 6106	Scholarship Fund	\$ 6,629.30
31 - 6101	Capital Outlay Fund	\$ 200,000.00
32 - 6101	FSPK Fund	\$ 553,703.66
36 - 6101	Construction Fund	\$ 1,844,005.94
40 - 6101	Debt Service Fund	\$ (284,822.58)
51 - 6101	Food Service Fund	\$ 433,752.60
52 - 6101	Childcare Fund	\$ 512,227.15
	Total Cash & Investments	\$ 6,203,069.50

Part II - Bank Reconciliation

Bank/Investment Balance at Close of Month (Wesbanco)	\$ 5,000,000.00
Bank/Investment Balance at Close of Month (Wesbanco - Sweep)	\$ 1,232,848.18
Bank/Investment Balance at Close of Month (Town and Country)	\$ 227,200.56
Bank/Investment Balance at Close of Month (Fort Knox Federal Credit Union CD)	\$ -
Bank/Investment Balance at Close of Month (Multi-Bank Securities CD)	\$ 101,784.35
Minus Outstanding Checks/Credits	\$ (358,763.59)
Bank Encoding Errors (Bank has been notified to correct)	\$ -
Reconciled MUNIS Cash Balance	\$ 6,203,069.50

NELSON COUNTY BOARD OF EDUCATION
GENERAL FUND REVENUES
SEPTEMBER 30, 2018

LOCAL SOURCES	M-T-D	Y-T-D	BUDGET	% OF BUDGET
Ad Valorem Taxes				
General Property Tax	\$ -	\$ -	\$ 10,700,000.00	0.0%
PSC Property Tax	\$ 510.19	\$ 63,803.49	\$ 475,000.00	13.4%
Delinquent Property Tax	\$ 867.57	\$ 59,689.60	\$ 100,000.00	59.7%
Distilled Spirits	\$ -	\$ -	\$ 2,650,000.00	0.0%
Motor Vehicle Tax	\$ 115,587.22	\$ 237,796.93	\$ 1,500,000.00	15.9%
<i>Total Ad Valorem Taxes</i>	\$ 116,964.98	\$ 361,290.02	\$ 15,425,000.00	2.3%
Utilities Tax	\$ 153,163.48	\$ 171,852.28	\$ 1,700,000.00	10.1%
Omitted Property Tax	\$ -	\$ 116,130.48	\$ 150,000.00	77.4%
Revenue In Lieu of Taxes	\$ -	\$ -	\$ 40,000.00	0.0%
Tuition	\$ -	\$ 275.00	\$ -	0.0%
Transportation From Fiscal Court	\$ -	\$ -	\$ 90,000.00	0.0%
Interest on Investments	\$ 11,256.95	\$ 13,934.39	\$ 71,263.50	19.6%
Other Local Revenue				
Building Rental	\$ 2,250.00	\$ 4,500.00	\$ 10,000.00	45.0%
Bus Rental	\$ -	\$ -	\$ -	0.0%
Other Rentals	\$ -	\$ -	\$ -	0.0%
Contributions/Donations	\$ -	\$ -	\$ -	0.0%
Textbook Rentals	\$ -	\$ -	\$ -	0.0%
Refund of Prior Year Expenditure	\$ 2,092.46	\$ 3,310.15	\$ -	0.0%
Miscellaneous Revenue - Local	\$ -	\$ -	\$ -	0.0%
Return for Insufficient Funds	\$ (195.00)	\$ (314.50)	\$ -	0.0%
Miscellaneous Local Revenue	\$ (2,163.99)	\$ (974.98)	\$ 20,000.00	-4.9%
<i>Total Other Local Revenue</i>	\$ 1,983.47	\$ 6,520.67	\$ 30,000.00	21.7%
TOTAL LOCAL SOURCE	\$ 283,368.88	\$ 670,002.84	\$ 17,506,263.50	3.8%
STATE SOURCES				
SEEK Program	\$ 1,121,139.00	\$ 3,363,417.00	\$ 13,300,000.00	25.3%
Vocational Transportation	\$ -	\$ -	\$ 15,000.00	0.0%
State Vocational School	\$ -	\$ -	\$ 90,000.00	0.0%
National Board Certification	\$ -	\$ -	\$ -	0.0%
Restricted State Revenue	\$ 7,511.86	\$ 10,387.82	\$ -	0.0%
Revenue in Lieu of Taxes	\$ 3,785.72	\$ 11,200.27	\$ 45,000.00	24.9%
TOTAL STATE SOURCE	\$ 1,132,436.58	\$ 3,385,005.09	\$ 13,450,000.00	25.2%
FEDERAL SOURCES				
Medicaid Reimbursement	\$ -	\$ -	\$ 110,000.00	0.0%
TOTAL FEDERAL SOURCE	\$ -	\$ -	\$ 110,000.00	0.0%
OTHER RECEIPTS				
Interfund Transfers				
Fund Transfers	\$ -	\$ -	\$ 100,000.00	0.0%
Indirect Cost Transfers	\$ -	\$ -	\$ 155,000.00	0.0%
<i>Total Interfund Transfers</i>	\$ -	\$ -	\$ 255,000.00	0.0%
Sale Or Comp For Loss of Assets				
Loss Comp - Land & Improvements	\$ -	\$ -	\$ -	0.0%
Loss Comp - Buildings	\$ -	\$ -	\$ -	0.0%
Sale of Equipment	\$ -	\$ -	\$ -	0.0%
Loss Comp - Equipment	\$ -	\$ -	\$ -	0.0%
<i>Total Sale or Comp for Loss of Assets</i>	\$ -	\$ -	\$ -	0.0%
TOTAL RECEIPTS	\$ 1,415,805.46	\$ 4,055,007.93	\$ 31,321,263.50	12.9%
BEGINNING BALANCE	\$ -	\$ 2,088,736.50	\$ 2,088,736.50	100.0%
TOTAL REVENUES	\$ 1,415,805.46	\$ 6,143,744.43	\$ 33,410,000.00	18.4%
TOTAL EXPENDITURES	\$ 2,633,979.59	\$ 5,210,244.80	\$ 33,410,000.00	15.6%
FUND BALANCE	\$ (1,218,174.13)	\$ 933,499.63	\$ -	