

Part I - MUNIS Balance Sheet Data

10 - 6101	General Fund Checking	\$	7,774,791.65
10 - 6111	General Fund Checking	\$	1,675,000.00
20 - 6101	Special Revenue Fund	\$	343,980.21
31 - 6101	Capital Outlay Fund	\$	200,000.00
32 - 6101	FSPK Fund	\$	2,398,076.57
36 - 6101	Construction Fund	\$	1,844,005.94
40 - 6101	Debt Service Fund	\$	-
51 - 6101	Food Service Fund	\$	487,590.74
52 - 6101	Childcare Fund	\$	486,577.16
	Total Cash & Investments	\$	15,210,022.27

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)	\$	8,595,489.51
Bank/Investment Balance at Close of Month (Town and Country)	\$	227,238.85
Bank/Investment Balance at Close of Month (Multi-Bank Securities CD)	\$	1,675,000.00
Minus Outstanding Checks/Credits	\$	(287,706.09)
Bank Encoding Errors (Bank has been notified to correct)	\$	-
Reconciled MUNIS Cash Balance	\$	15,210,022.27

**NELSON COUNTY BOARD OF EDUCATION
GENERAL FUND REVENUES
JANUARY 31, 2019**

LOCAL SOURCES	M-T-D	Y-T-D	BUDGET	% OF BUDGET
Ad Valorem Taxes				
General Property Tax	\$ 886,026.51	\$ 10,174,569.75	\$ 10,700,000.00	95.1%
PSC Property Tax	\$ 87,196.20	\$ 249,115.01	\$ 475,000.00	52.4%
Delinquent Property Tax	\$ 268.47	\$ 70,264.26	\$ 100,000.00	70.3%
Distilled Spirits Tax	\$ 1,520,005.43	\$ 1,520,005.43	\$ 2,650,000.00	57.4%
Motor Vehicle Tax	\$ 86,068.11	\$ 635,599.00	\$ 1,500,000.00	42.4%
	\$ 2,579,564.72	\$ 12,649,553.45	\$ 15,425,000.00	82.0%
Utilities Tax	\$ -	\$ 727,996.95	\$ 1,700,000.00	42.8%
Penalties and Interest on Taxes	\$ 1,219.85	\$ 1,219.85	\$ -	
Omitted Property Tax	\$ -	\$ 117,451.01	\$ 150,000.00	78.3%
Revenue In Lieu of Taxes	\$ -	\$ -	\$ 40,000.00	0.0%
Tuition	\$ -	\$ 275.00	\$ -	
Transportation From Fiscal Court	\$ -	\$ -	\$ 90,000.00	0.0%
Interest on Investments	\$ 17,919.29	\$ 54,091.63	\$ 71,263.50	75.9%
Other Local Revenue				
Building Rental	\$ 1,750.00	\$ 8,500.00	\$ 10,000.00	85.0%
Bus Rental	\$ -	\$ -	\$ -	
Other Rentals	\$ -	\$ -	\$ -	
Contributions/Donations	\$ -	\$ -	\$ -	
Textbook Rentals	\$ -	\$ -	\$ -	
Refund of Prior Year Expenditure	\$ -	\$ 10,572.89	\$ -	
Local Miscellaneous Revenue	\$ -	\$ 113.65	\$ -	
Return for Insufficient Funds	\$ 242.00	\$ 129.00	\$ -	
Other Reimbursements	\$ 17,049.49	\$ 41,661.71	\$ -	
Miscellaneous Local Revenue	\$ 5,362.10	\$ 4,182.48	\$ 20,000.00	20.9%
	\$ 24,403.59	\$ 65,159.73	\$ 30,000.00	217.2%
TOTAL LOCAL SOURCE	\$ 2,623,107.45	\$ 13,615,747.62	\$ 17,506,263.50	77.8%
STATE SOURCES				
SEEK Program	\$ 1,092,705.00	\$ 7,734,237.00	\$ 13,300,000.00	58.2%
Vocational Transportation	\$ -	\$ -	\$ 15,000.00	0.0%
State Vocational School	\$ -	\$ -	\$ 90,000.00	0.0%
National Board Certification	\$ -	\$ -	\$ -	
Restricted State Revenue	\$ 12,361.26	\$ 73,990.08	\$ -	
Revenue in Lieu of Taxes	\$ 3,785.72	\$ 26,343.15	\$ 45,000.00	58.5%
TOTAL STATE SOURCE	\$ 1,108,851.98	\$ 7,834,570.23	\$ 13,450,000.00	58.2%
FEDERAL SOURCES				
Medicaid Reimbursement	\$ 6,231.26	\$ 105,470.19	\$ 110,000.00	95.9%
TOTAL FEDERAL SOURCE	\$ 6,231.26	\$ 105,470.19	\$ 110,000.00	95.9%
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	\$ -	\$ -	\$ -	
Loss Comp - Buildings	\$ -	\$ -	\$ -	
Sale of Equipment	\$ -	\$ 500.00	\$ -	
Loss Comp - Equipment	\$ -	\$ -	\$ -	
<i>Total Sale or Comp for Loss of Assets</i>	\$ -	\$ 500.00	\$ -	
TOTAL RECEIPTS	\$ 3,738,190.69	\$ 21,559,288.04	\$ 31,321,263.50	68.8%
BEGINNING BALANCE	\$ -	\$ 2,160,650.30	\$ 2,088,736.50	103.4%
TOTAL REVENUES	\$ 3,738,190.69	\$ 23,719,938.34	\$ 33,410,000.00	71.0%
TOTAL EXPENDITURES	\$ 2,505,416.62	\$ 15,745,880.79	\$ 33,410,000.00	47.1%
FUND BALANCE	\$ 1,232,774.07	\$ 7,974,057.55	\$ -	

