

# SOUTHGATE INDEPENDENT BOARD OF EDUCATION

## TREASURER'S REPORT

**JUNE 2023**

	TOTAL	GENERAL FUND	SPECIAL REVENUE	CAPITAL OUTLAY	BUILDING FUND	CONSTRUCTION FUND	DEBT SERV FUND	FOOD SERVICE
BALANCE BEGINNING OF MONTH								
<b>CASH</b>	\$ 1,324,412.45	\$ 1,095,362.42	\$ 174,085.65	\$ (8,593.00)	\$ (8,969.98)	\$ 1,765.00	\$ -	\$ 70,762.36
void Duke Checks (45185,45193,45295,45668,	\$ 5,883.31							
<b>TOTAL BEGINNING OF MONTH BAL</b>	\$ 1,330,295.76	\$ 1,095,362.42	\$ 174,085.65	\$ (8,593.00)	\$ (8,969.98)	\$ 1,765.00	\$ -	\$ 70,762.36
<b>RECEIPTS</b>	\$ 103,578.19							
<b>TRANSFERS TO SAF (prior mo)</b>								
<b>DISBURSEMENTS</b>								
PAYROLL (inc FedHI)	\$ (416,240.38)							
ACCTS PAYABLE	\$ (74,867.81)							
ADJ JOURNAL-ACH DUKE	\$ (3,432.54)							
ADJ JOURNAL ACH- AT&T	\$ (85.06)							
<b>BALANCE CLOSE OF MONTH</b>	\$ 939,248.16							
<b>TOTAL ENDING BALANCE SHEET</b>								
<b>ADJUSTED MUNIS BALANCE</b>	\$ 939,248.16	\$ 836,946.32	\$ 35,568.73	\$ (8,593.00)	\$ 4.02	\$ 1,765.00	\$ -	\$ 73,557.09
<b>BANK BALANCE CLOSE OF MO</b>	\$ 1,009,047.74							
<b>LESS: OUTSTANDING CHECKS</b>								
ACCOUNTS PAYABLE	(11,857.62)							
PAYROLL	(55,286.94)							
FED HEALTH ACH	(2,655.02)							
<b>BALANCE CLOSE OF MONTH</b>	\$ 939,248.16							
<b>ADJUST TO BE CLEARED</b>	\$ -							

ALL OF THE INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE REPORT OF THE FINANCIAL CONDITION OF OUR SCHOOL DISTRICT AS TAKEN FROM THE TREASURER'S BOOKS WHICH ARE FULLY POSTED AND CLOSED FOR THE MONTH.

  
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 FINANCE OFFICER

# SOUTHGATE INDEPENDENT SCHOOL



## AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
45792	06/20/2023	PRINTED	001897 ACADEMIC EXCELLENCE	21.35			
45793	06/20/2023	PRINTED	001989 AMAZON CAPITAL SERVICES,	300.67			
45794	06/20/2023	PRINTED	001570 AT&T MOBILITY	283.20			
45796	06/20/2023	PRINTED	002098 BONDED LOCK SERVICE	12.50			
45797	06/20/2023	PRINTED	002175 BRANDY MARSHALL	53.25			
45801	06/20/2023	PRINTED	000325 COUNCIL FOR BETTER EDUCAT	171.28			
45805	06/20/2023	PRINTED	000191 HERMITAGE ART COMPANY, TH	28.30			
45806	06/20/2023	PRINTED	002062 KEYS FOR SUCCESS, LLC	900.00			
45809	06/20/2023	PRINTED	001985 MCGRAW-HILL EDUCATION	2,773.98			
45810	06/20/2023	PRINTED	002053 MEGHAN DEAN	67.08			
45812	06/20/2023	PRINTED	001536 NORTHERN KENTUCKY EDUCATI	1,500.00			
45813	06/20/2023	PRINTED	001742 NOVEL IDEAS, INC	446.25			
45818	06/20/2023	PRINTED	001972 STAPLES CREDIT PLAN	106.01			
45825	06/26/2023	PRINTED	001863 SLCS CLEANING LLC	450.00			
45826	06/26/2023	PRINTED	001889 SPEECH-LANGUAGE THERAPY S	4,743.75			
15 CHECKS				CASH ACCOUNT TOTAL	11,857.62		.00

# SOUTHGATE INDEPENDENT SCHOOL



## OUTSTANDING CHECK REGISTER CHECK DATE FROM: 01/01/2022 TO: 06/30/2023

CHECKING ACCOUNT: 10 6101  
AS-OF DATE: 06/30/2023

EMP #	NAME	ISSUED	CHECK #	AMOUNT
443	CAMPBELL COUNTY FISCAL COURT	04/14/2023	61371	2,700.30
443	CAMPBELL COUNTY FISCAL COURT	05/01/2023	61389	2,647.30
443	CAMPBELL COUNTY FISCAL COURT	05/16/2023	61407	2,597.98
443	CAMPBELL COUNTY FISCAL COURT	05/16/2023	61423	3.19
443	CAMPBELL COUNTY FISCAL COURT	05/16/2023	61426	79.90
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	06/01/2023	61430	3,773.40
443	CAMPBELL COUNTY FISCAL COURT	06/01/2023	61433	2,684.35
445	STATE OF OHIO	06/01/2023	61434	93.17
886	WASHINGTON NATIONAL INS CO	06/01/2023	61439	19.45
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	06/01/2023	61448	3,164.48
437	AMERICAN FIDELITY ASSURANCE COMPANY	06/01/2023	61449	1,287.02
440	UNITED WAY	06/01/2023	61450	25.00
443	CAMPBELL COUNTY FISCAL COURT	06/01/2023	61451	1,984.06
445	STATE OF OHIO	06/01/2023	61452	80.57
446	KENTUCKY STATE TREASURER	06/01/2023	61453	45.89
546	DELTA DENTAL	06/01/2023	61454	466.22
823	KENTUCKY STATE TREASURER	06/01/2023	61455	245.00
867	KENTUCKY STATE TREASURER	06/01/2023	61456	1,762.25
886	WASHINGTON NATIONAL INS CO	06/01/2023	61457	19.45
1072	KENTUCKY DEFERRED COMPENSATION	06/01/2023	61458	75.00
1543	TEXAS LIFE	06/01/2023	61461	122.11
1716	KENTUCKY STATE TREASURER	06/01/2023	61462	126.82
1717	KENTUCKY STATE TREASURER	06/01/2023	61463	81.67
2412	AMERICAN FIDELITY ASSURANCE COMPANY	06/01/2023	61465	275.00
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	06/02/2023	61466	3,164.48
437	AMERICAN FIDELITY ASSURANCE COMPANY	06/02/2023	61467	1,287.02
440	UNITED WAY	06/02/2023	61468	25.00
443	CAMPBELL COUNTY FISCAL COURT	06/02/2023	61469	1,977.28
445	STATE OF OHIO	06/02/2023	61470	80.57
446	KENTUCKY STATE TREASURER	06/02/2023	61471	45.89
546	DELTA DENTAL	06/02/2023	61472	466.22
823	KENTUCKY STATE TREASURER	06/02/2023	61473	245.00
867	KENTUCKY STATE TREASURER	06/02/2023	61474	1,762.25
886	WASHINGTON NATIONAL INS CO	06/02/2023	61475	19.45
1072	KENTUCKY DEFERRED COMPENSATION	06/02/2023	61476	75.00
1543	TEXAS LIFE	06/02/2023	61479	122.11
1716	KENTUCKY STATE TREASURER	06/02/2023	61480	126.82
1717	KENTUCKY STATE TREASURER	06/02/2023	61481	81.67
2412	AMERICAN FIDELITY ASSURANCE COMPANY	06/02/2023	61483	275.00
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	06/05/2023	61484	3,164.48
437	AMERICAN FIDELITY ASSURANCE COMPANY	06/05/2023	61485	1,287.02
440	UNITED WAY	06/05/2023	61486	25.00
443	CAMPBELL COUNTY FISCAL COURT	06/05/2023	61487	1,964.68
445	STATE OF OHIO	06/05/2023	61488	80.57
446	KENTUCKY STATE TREASURER	06/05/2023	61489	45.89
546	DELTA DENTAL	06/05/2023	61490	466.22

# SOUTHGATE INDEPENDENT SCHOOL



## OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 06/30/2023

CHECKING ACCOUNT: 10 6101  
AS-OF DATE: 06/30/2023

EMP #	NAME	ISSUED	CHECK #	AMOUNT
823	KENTUCKY STATE TREASURER	06/05/2023	61491	245.00
867	KENTUCKY STATE TREASURER	06/05/2023	61492	1,762.25
886	WASHINGTON NATIONAL INS CO	06/05/2023	61493	19.45
1072	KENTUCKY DEFERRED COMPENSATION	06/05/2023	61494	75.00
1543	TEXAS LIFE	06/05/2023	61497	122.11
1716	KENTUCKY STATE TREASURER	06/05/2023	61498	126.82
1717	KENTUCKY STATE TREASURER	06/05/2023	61499	81.67
2412	AMERICAN FIDELITY ASSURANCE COMPANY	06/05/2023	61501	275.00
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	06/06/2023	61502	2,238.72
437	AMERICAN FIDELITY ASSURANCE COMPANY	06/06/2023	61503	1,009.17
440	UNITED WAY	06/06/2023	61504	25.00
443	CAMPBELL COUNTY FISCAL COURT	06/06/2023	61505	1,722.82
445	STATE OF OHIO	06/06/2023	61506	80.57
446	KENTUCKY STATE TREASURER	06/06/2023	61507	35.88
546	DELTA DENTAL	06/06/2023	61508	391.10
823	KENTUCKY STATE TREASURER	06/06/2023	61509	245.00
867	KENTUCKY STATE TREASURER	06/06/2023	61510	1,679.55
886	WASHINGTON NATIONAL INS CO	06/06/2023	61511	19.45
1072	KENTUCKY DEFERRED COMPENSATION	06/06/2023	61512	75.00
1543	TEXAS LIFE	06/06/2023	61515	102.72
1716	KENTUCKY STATE TREASURER	06/06/2023	61516	103.86
1717	KENTUCKY STATE TREASURER	06/06/2023	61517	68.27
2412	AMERICAN FIDELITY ASSURANCE COMPANY	06/06/2023	61519	275.00
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	06/16/2023	61520	3,852.72
443	CAMPBELL COUNTY FISCAL COURT	06/16/2023	61523	2,434.78
445	STATE OF OHIO	06/16/2023	61524	81.35
446	KENTUCKY STATE TREASURER	06/16/2023	61525	45.89
886	WASHINGTON NATIONAL INS CO	06/16/2023	61529	19.45
TOTAL CHECKS			74	58,360.80

- 3023.86

Total o/s 55286.94

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-260,411.38	836,946.32
		<b>TOTAL ASSETS</b>	<b>-260,411.38</b>	<b>836,946.32</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-2,827.94	-2,827.94
10	7481	DEFERRED REVENUE	2,827.94	.00
10	7603	PURCHASE OBLIGATIONS	-2,364.62	777.41
		<b>TOTAL LIABILITIES</b>	<b>-2,364.62</b>	<b>-2,050.53</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-76,880.03	-2,845,429.91
10	7602	EXPENDITURES CONTROL	337,291.41	2,008,483.59
10	8732	RESTRICTED FOR SICK LV PAYABLE	.00	-3,577.84
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,364.62	-777.41
10	8770	UNASSIGNED FUND BALANCE	.00	6,405.78
		<b>TOTAL FUND BALANCE</b>	<b>262,776.00</b>	<b>-834,895.79</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>260,411.38</b>	<b>-836,946.32</b>

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-136,521.64	35,568.73
		<b>TOTAL ASSETS</b>	<b>-136,521.64</b>	<b>35,568.73</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-6,118.49	-6,118.49
20	7481	DEFERRED REVENUE	6,118.49	.00
20	7603	PURCHASE OBLIGATIONS	17,922.32	56,433.66
		<b>TOTAL LIABILITIES</b>	<b>17,922.32</b>	<b>50,315.17</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,547.00	-1,098,239.08
20	7602	EXPENDITURES CONTROL	138,068.64	1,062,670.35
20	8753	ASSIGNED-PURCH OBL - CURRENT	-17,922.32	-56,433.66
20	8770	UNASSIGNED FUND BALANCE	.00	6,118.49
		<b>TOTAL FUND BALANCE</b>	<b>118,599.32</b>	<b>-85,883.90</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>136,521.64</b>	<b>-35,568.73</b>

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 25 SCHOOL ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	8,328.18
		TOTAL ASSETS	.00	8,328.18
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	-8,328.18
25	8737	RESTRICTED - OTHER	.00	8,238.18
25	8770	UNASSIGNED FUND BALANCE	.00	-8,238.18
		TOTAL FUND BALANCE	.00	-8,328.18
		TOTAL LIABILITIES + FUND BALANCE	.00	-8,328.18

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	-8,593.00
		TOTAL ASSETS	.00	-8,593.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-9,716.00
31	7602	EXPENDITURES CONTROL	.00	18,309.00
31	8737	RESTRICTED - OTHER	.00	1,220.00
31	8770	UNASSIGNED FUND BALANCE	.00	-1,220.00
		TOTAL FUND BALANCE	.00	8,593.00
		TOTAL LIABILITIES + FUND BALANCE	.00	8,593.00



# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	8,974.00	4.02
		TOTAL ASSETS	8,974.00	4.02
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	-8,974.00	-94,339.06
32	7602	EXPENDITURES CONTROL	.00	94,335.04
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	7,027.06
32	8770	UNASSIGNED FUND BALANCE	.00	-7,027.06
		TOTAL FUND BALANCE	-8,974.00	-4.02
		TOTAL LIABILITIES + FUND BALANCE	-8,974.00	-4.02

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	1,765.00
		TOTAL ASSETS	.00	1,765.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-58,238.00
36	7602	EXPENDITURES CONTROL	.00	61,293.38
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-91,231.07
36	8770	UNASSIGNED FUND BALANCE	.00	86,410.69
		TOTAL FUND BALANCE	.00	-1,765.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,765.00

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-65,089.22
40	7602	EXPENDITURES CONTROL	.00	65,089.22
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	2,794.73	73,557.09
51	6171	INVENTORIES FOR CONSUMPTION	.00	1,793.27
51	64000	DEF OUTFLOW OPEB LIABILITY	.00	20,415.00
51	6400P	DEF OUTFLOW PENSION LIABILITY	.00	21,672.00
TOTAL ASSETS			2,794.73	117,437.36
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	596.90	596.90
51	75410	UNFUNDED OPEB LIABILITIES	.00	-45,174.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-73,852.00
51	77000	DEF INFLOW-OPEB LIABILITIES	.00	-16,538.00
51	7700P	DEF INFLOW -PENSION LIABILITY	.00	-23,182.00
TOTAL LIABILITIES			596.90	-158,149.10
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-18,509.02	-258,338.61
51	7602	EXPENDITURES CONTROL	15,117.39	184,300.31
51	87370	RESTR-OTHER OPEB LIAB ENTRPR	.00	41,297.00
51	8737P	RESTR-OTHER PENS LIAB ENTRPR	.00	75,362.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	64,154.35
51	8739I	REST NET POSITION-INVENTORY	.00	-1,908.96
51	8770	UNASSIGNED FUND BALANCE	.00	-64,154.35
TOTAL FUND BALANCE			-3,391.63	40,711.74
TOTAL LIABILITIES + FUND BALANCE			-2,794.73	-117,437.36

\*\* END OF REPORT - Generated by Anthony Hughey \*\*