

SOUTHGATE INDEPENDENT BOARD OF EDUCATION

TREASURER'S REPORT

MAY 2024

| | TOTAL | GENERAL FUND | SPECIAL REVENUE | CAPITAL OUTLAY | BUILDING FUND | CONSTRUCTION FUND | DEBT SERV FUND | FOOD SERVICE |
|----------------------------------------------------------|------------------------|------------------------|---------------------|---------------------|---------------------|-------------------|----------------|---------------------|
| BALANCE BEGINNING OF MONTH | | | | | | | | |
| CASH | \$ 1,331,974.02 | \$ 1,070,565.66 | \$ 91,109.65 | \$ 8,500.00 | \$ 70,863.66 | \$ - | \$ - | \$ 90,935.05 |
| TOTAL BEGINNING OF MONTH BAL | \$ 1,331,974.02 | \$ 1,070,565.66 | \$ 91,109.65 | \$ 8,500.00 | \$ 70,863.66 | \$ - | \$ - | \$ 90,935.05 |
| RECEIPTS | \$ 177,900.94 | | | | | | | |
| TRANSFERS TO SAF (prior mo) | | | | | | | | |
| DISBURSEMENTS | | | | | | | | |
| PAYROLL (inc FedHI) | \$ (307,861.64) | | | | | | | |
| ACCTS PAYABLE | \$ (59,880.81) | | | | | | | |
| ACH-DUKE INV | | | | | | | | |
| ACH- ATT INV | \$ - | | | | | | | |
| ACH- RUMPKE INV | | | | | | | | |
| ACH- ALTA FIBER INV | | | | | | | | |
| BALANCE CLOSE OF MONTH | \$ 1,142,132.51 | | | | | | | |
| TOTAL ENDING BALANCE SHEET ADJUSTED MUNIS BALANCE | \$ 1,142,132.51 | \$ 904,797.87 | \$ 60,062.40 | \$ 17,575.00 | \$ 70,863.66 | \$ - | \$ - | \$ 88,833.58 |
| BANK BALANCE CLOSE OF MO | \$ 1,202,066.76 | | | | | | | |
| LESS: OUTSTANDING CHECKS | | | | | | | | |
| ACCOUNTS PAYABLE | \$ (27,064.44) | | | | | | | |
| PAYROLL | \$ (21,839.01) | | | | | | | |
| FED HEALTH ACH | \$ (11,030.80) | | | | | | | |
| BALANCE CLOSE OF MONTH | \$ 1,142,132.51 | | | | | | | |
| ADJUST TO BE CLEARED | \$ 0.00 | | | | | | | |

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.



FINANCE OFFICER

OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 01/01/2023 TO: 05/31/2024

CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 05/31/2024

| EMP # | NAME | ISSUED | CHECK # | AMOUNT |
|--------------|-------------------------------------|------------|---------|-----------|
| 446 | KENTUCKY STATE TREASURER | 06/16/2023 | 61525 | 45.89 |
| 443 | CAMPBELL COUNTY FISCAL COURT | 04/01/2024 | 61884 | 2,945.38 |
| 443 | CAMPBELL COUNTY FISCAL COURT | 04/02/2024 | 61900 | 12.79 |
| 443 | CAMPBELL COUNTY FISCAL COURT | 04/16/2024 | 61908 | 3,010.27 |
| 443 | CAMPBELL COUNTY FISCAL COURT | 05/01/2024 | 61927 | 3,119.18 |
| 443 | CAMPBELL COUNTY FISCAL COURT | 05/16/2024 | 61947 | 3,080.17 |
| 437 | AMERICAN FIDELITY ASSURANCE COMPANY | 05/31/2024 | 61964 | 1,593.55 |
| 440 | UNITED WAY | 05/31/2024 | 61965 | 25.00 |
| 443 | CAMPBELL COUNTY FISCAL COURT | 05/31/2024 | 61966 | 3,201.58 |
| 446 | KENTUCKY STATE TREASURER | 05/31/2024 | 61968 | 96.60 |
| 546 | DELTA DENTAL | 05/31/2024 | 61969 | 622.35 |
| 823 | KENTUCKY STATE TREASURER | 05/31/2024 | 61970 | 269.57 |
| 867 | KENTUCKY STATE TREASURER | 05/31/2024 | 61971 | 2,963.98 |
| 886 | WASHINGTON NATIONAL INS CO | 05/31/2024 | 61972 | 19.45 |
| 935 | KEA | 05/31/2024 | 61973 | 38.13 |
| 1072 | KENTUCKY DEFERRED COMPENSATION | 05/31/2024 | 61974 | 90.00 |
| 1543 | TEXAS LIFE | 05/31/2024 | 61977 | 195.09 |
| 1716 | KENTUCKY STATE TREASURER | 05/31/2024 | 61978 | 195.67 |
| 1717 | KENTUCKY STATE TREASURER | 05/31/2024 | 61979 | 139.36 |
| 2412 | AMERICAN FIDELITY ASSURANCE COMPANY | 05/31/2024 | 61981 | 175.00 |
| TOTAL CHECKS | | | 20 | 21,839.01 |

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 |
|---------|------------|---------|----------------------------------|--------------------|-----------|-------|------------|
| 45794 | 06/20/2023 | PRINTED | 001570 AT&T MOBILITY | 283.20 | | | |
| 46235 | 02/23/2024 | PRINTED | 001864 STEPHANIE WATSON | 16.02 | | | |
| 46288 | 04/16/2024 | PRINTED | 002118 CAMPBELL CO SCHOOLS | 60.00 | | | |
| 46306 | 04/25/2024 | PRINTED | 002125 COURTNEY SCOTT | 17.16 | | | |
| 46320 | 04/25/2024 | PRINTED | 002083 SHILOH SCHWEITZER | 37.25 | | | |
| 46330 | 05/22/2024 | PRINTED | 001570 AT&T MOBILITY | 233.70 | | | |
| 46331 | 05/22/2024 | PRINTED | 001764 AUNT KATHY'S CHILD CARE | 7,083.35 | | | |
| 46333 | 05/22/2024 | PRINTED | 002118 CAMPBELL CO SCHOOLS | 232.50 | | | |
| 46336 | 05/22/2024 | PRINTED | 002226 CIERA HOWELL | 250.00 | | | |
| 46338 | 05/22/2024 | PRINTED | 002125 COURTNEY SCOTT | 16.54 | | | |
| 46344 | 05/22/2024 | PRINTED | 001454 KENTUCKY ADMINISTRATIVE O | 600.00 | | | |
| 46346 | 05/22/2024 | PRINTED | 001425 NKCES | 1,867.10 | | | |
| 46353 | 05/22/2024 | PRINTED | 001987 SKOOL AID LLC | 600.00 | | | |
| 46360 | 05/22/2024 | PRINTED | 000570 WERT MUSIC | 130.00 | | | |
| 46361 | 05/29/2024 | PRINTED | 000674 ARZEN, STORM & TURNER PSC | 450.00 | | | |
| 46362 | 05/29/2024 | PRINTED | 001069 KSNA | 330.00 | | | |
| 46363 | 05/29/2024 | PRINTED | 002083 SHILOH SCHWEITZER | 322.18 | | | |
| 46365 | 05/31/2024 | PRINTED | 000102 ARC ELECTRIC AIR-CONDITIO | 1,344.50 | | | |
| 46366 | 05/31/2024 | PRINTED | 000642 AT&T | 6.49 | | | |
| 46367 | 05/31/2024 | PRINTED | 002098 BONDED LOCK SERVICE | 30.40 | | | |
| 46368 | 05/31/2024 | PRINTED | 001500 NEW DAIRY OPCO, LLC | 881.83 | | | |
| 46369 | 05/31/2024 | PRINTED | 002224 CBTS TECHNOLOGY SOLUTIONS | 28.17 | | | |
| 46371 | 05/31/2024 | PRINTED | 000311 CITY OF SOUTHGATE | 1,500.00 | | | |
| 46373 | 05/31/2024 | PRINTED | 001845 FRAME & SAVE | 88.94 | | | |
| 46374 | 05/31/2024 | PRINTED | 002116 LIMINEX INC. | 2,942.00 | | | |
| 46375 | 05/31/2024 | PRINTED | 001162 INFINITE CAMPUS | 1,490.40 | | | |
| 46376 | 05/31/2024 | PRINTED | 001113 KASA | 551.27 | | | |
| 46377 | 05/31/2024 | PRINTED | 000003 KLOSTERMAN'S BAKING COMPA | 522.54 | | | |
| 46378 | 05/31/2024 | PRINTED | 000946 NKOL, LLC | 40.00 | | | |
| 46380 | 05/31/2024 | PRINTED | 000894 OFFICE DEPOT | 42.98 | | | |
| 46381 | 05/31/2024 | PRINTED | 001788 PEDIATRIC THERAPY SPECIAL | 210.25 | | | |
| 46382 | 05/31/2024 | PRINTED | 002092 RHONDA MATTOX | 250.00 | | | |
| 46384 | 05/31/2024 | PRINTED | 001727 SCHOLASTIC BOOK FAIRS | 2,148.17 | | | |
| 46385 | 05/31/2024 | PRINTED | 001990 SHANNON HANSMAN | 251.24 | | | |
| 46386 | 05/31/2024 | PRINTED | 002033 TERMINIX PROCESSING CENTE | 88.00 | | | |
| 46387 | 05/31/2024 | PRINTED | 001795 TITAN MECHANICAL SOLUTION | 610.75 | | | |
| 46388 | 05/31/2024 | PRINTED | 002028 TROPHY AWARDS | 434.52 | | | |
| 46389 | 05/31/2024 | PRINTED | 001073 US BANK EQUIPMENT FINANCE | 677.86 | | | |
| 46390 | 05/31/2024 | PRINTED | 000783 WALTZ BUSINESS SOLUTIONS, | 395.13 | | | |
| | | | 39 CHECKS | CASH ACCOUNT TOTAL | 27,064.44 | .00 | |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|------|-----------------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -166,074.82 | 904,797.87 |
| | | TOTAL ASSETS | -166,074.82 | 904,797.87 |
| LIABILITIES | | | | |
| 10 | 7603 | PURCHASE OBLIGATIONS | -375.04 | 790.05 |
| | | TOTAL LIABILITIES | -375.04 | 790.05 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -81,059.47 | -2,007,560.88 |
| 10 | 7602 | EXPENDITURES CONTROL | 247,134.29 | 1,987,761.38 |
| 10 | 8732 | RESTRICTED FOR SICK LV PAYABLE | .00 | -3,577.84 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 375.04 | -790.05 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -881,420.53 |
| | | TOTAL FUND BALANCE | 166,449.86 | -905,587.92 |
| | | TOTAL LIABILITIES + FUND BALANCE | 166,074.82 | -904,797.87 |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|-----------------------------------------|-----------------------|-------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -30,740.22 | 60,062.40 |
| | | TOTAL ASSETS | -30,740.22 | 60,062.40 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | -2,942.00 | .00 |
| | | TOTAL LIABILITIES | -2,942.00 | .00 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -70,765.56 | -1,000,779.74 |
| 20 | 7602 | EXPENDITURES CONTROL | 101,505.78 | 940,928.24 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | -210.90 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 2,942.00 | .00 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 56,433.66 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -56,433.66 |
| | | TOTAL FUND BALANCE | 33,682.22 | -60,062.40 |
| | | TOTAL LIABILITIES + FUND BALANCE | 30,740.22 | -60,062.40 |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 25 SCHOOL ACTIVITY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | .00 | 9,148.09 |
| | | TOTAL ASSETS | .00 | 9,148.09 |
| FUND BALANCE | | | | |
| 25 | 8737 | RESTRICTED - OTHER | .00 | -9,148.09 |
| | | TOTAL FUND BALANCE | .00 | -9,148.09 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -9,148.09 |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 31 | 6101 CASH IN BANK | 9,075.00 | 17,575.00 |
| | | TOTAL ASSETS | 9,075.00 | 17,575.00 |
| FUND BALANCE | | | | |
| | 31 | 6302 REVENUES CONTROL | -9,075.00 | -17,575.00 |
| | | TOTAL FUND BALANCE | -9,075.00 | -17,575.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | -9,075.00 | -17,575.00 |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 70,863.66 |
| | | TOTAL ASSETS | .00 | 70,863.66 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -149,604.00 |
| 32 | 7602 | EXPENDITURES CONTROL | .00 | 78,740.34 |
| | | TOTAL FUND BALANCE | .00 | -70,863.66 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -70,863.66 |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | .00 | -70,740.34 |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 70,740.34 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2024 11

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -2,101.47 | 88,833.58 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 531.27 |
| 51 | 64000 | DEF OUTFLOW OPEB LIABILITY | .00 | 15,583.00 |
| 51 | 6400P | DEF OUTFLOW PENSION LIABILITY | .00 | 18,426.00 |
| TOTAL ASSETS | | | -2,101.47 | 123,373.85 |
| LIABILITIES | | | | |
| 51 | 75410 | UNFUNDED OPEB LIABILITIES | .00 | -42,850.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -74,478.00 |
| 51 | 77000 | DEF INFLOW-OPEB LIABILITIES | .00 | -12,711.00 |
| 51 | 7700P | DEF INFLOW -PENSION LIABILITY | .00 | -3,526.00 |
| TOTAL LIABILITIES | | | .00 | -133,565.00 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -17,000.91 | -158,013.58 |
| 51 | 7602 | EXPENDITURES CONTROL | 19,102.38 | 142,737.99 |
| 51 | 87370 | RESTR-OTHER OPEB LIAB ENTRPR | .00 | 39,978.00 |
| 51 | 8737P | RESTR-OTHER PENS LIAB ENTRPR | .00 | 59,578.00 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00 | -72,180.30 |
| 51 | 8739I | REST NET POSITION-INVENTORY | .00 | -1,908.96 |
| TOTAL FUND BALANCE | | | 2,101.47 | 10,191.15 |
| TOTAL LIABILITIES + FUND BALANCE | | | 2,101.47 | -123,373.85 |

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