

# SOUTHGATE INDEPENDENT BOARD OF EDUCATION

## TREASURER'S REPORT

### AUGUST 2024

	TOTAL	GENERAL FUND	SPECIAL REVENUE	CAPITAL OUTLAY	BUILDING FUND	CONSTRUCTION FUND	DEBT SERV FUND	FOOD SERVICE
<b>BALANCE BEGINNING OF MONTH</b>								
CASH	\$ 1,011,885.34	\$ 692,672.94	\$ 102,437.17	\$ 26,340.00	\$ 102,465.66	\$ -	\$ -	\$ 87,969.57
VOID CK PRIOR MO 45794								
<b>TOTAL BEGINNING OF MONTH BAL</b>	<b>\$ 1,011,885.34</b>	<b>\$ 692,672.94</b>	<b>\$ 102,437.17</b>	<b>\$ 26,340.00</b>	<b>\$ 102,465.66</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,969.57</b>
<b>RECEIPTS</b>	<b>\$ 112,279.47</b>							
<b>TRANSFERS TO SAF DISBURSEMENTS</b>								
PAYROLL (inc FedHI)	\$ (129,754.89)							
ACCTS PAYABLE	\$ (211,056.01)							
ACH	\$ -							
ACH								
JUN24AP								
ACH VISA-JUN24AP								
<b>BALANCE CLOSE OF MONTH</b>	<b>\$ 783,353.91</b>							
<b>TOTAL ENDING BALANCE SHEET ADJUSTED MUNIS BALANCE</b>	<b>\$ 783,353.91</b>	<b>\$ 491,821.35</b>	<b>\$ 85,034.00</b>	<b>\$ 26,340.00</b>	<b>\$ 102,465.66</b>		<b>\$ (1,582.14)</b>	<b>\$ 79,275.04</b>
BANK BALANCE CLOSE OF MO	\$ 943,486.44							
LESS: OUTSTANDING CHECKS								
ACCOUNTS PAYABLE	\$ (129,581.61)							
PAYROLL	\$ (28,632.20)							
FED HEALTH ACH	\$ (1,918.72)							
JUN24AP								
<b>BALANCE CLOSE OF MONTH</b>	<b>\$ 783,353.91</b>							
ADJUST TO BE CLEARED	\$ -							

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: 08/31/2024**

CHECKING ACCOUNT: 10 6101  
 AS-OF DATE: 08/31/2024

EMP #	NAME	ISSUED	CHECK #	AMOUNT
446	KENTUCKY STATE TREASURER	06/16/2023	61525	45.89
443	CAMPBELL COUNTY FISCAL COURT	07/01/2024	62080	774.55
443	CAMPBELL COUNTY FISCAL COURT	07/02/2024	62093	38.82
443	CAMPBELL COUNTY FISCAL COURT	07/16/2024	62098	1,327.63
443	CAMPBELL COUNTY FISCAL COURT	07/18/2024	62112	36.84
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	08/01/2024	62115	431.93
443	CAMPBELL COUNTY FISCAL COURT	08/01/2024	62117	664.51
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	08/16/2024	62128	598.69
443	CAMPBELL COUNTY FISCAL COURT	08/16/2024	62130	672.35
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	08/23/2024	62143	51.42
443	CAMPBELL COUNTY FISCAL COURT	08/23/2024	62144	7.10
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	08/30/2024	62147	3,243.89
437	AMERICAN FIDELITY ASSURANCE COMPANY	08/30/2024	62148	1,545.98
440	UNITED WAY	08/30/2024	62149	25.00
443	CAMPBELL COUNTY FISCAL COURT	08/30/2024	62150	2,850.63
446	KENTUCKY STATE TREASURER	08/30/2024	62152	96.60
546	DELTA DENTAL	08/30/2024	62153	512.74
823	KENTUCKY STATE TREASURER	08/30/2024	62154	269.57
867	KENTUCKY STATE TREASURER	08/30/2024	62155	2,837.46
886	WASHINGTON NATIONAL INS CO	08/30/2024	62156	19.45
1072	KENTUCKY DEFERRED COMPENSATION	08/30/2024	62157	90.00
1109	KENTUCKY TEACHERS' RETIREMENT SYSTEM	08/30/2024	62159	11,801.17
1543	TEXAS LIFE	08/30/2024	62160	195.09
1716	KENTUCKY STATE TREASURER	08/30/2024	62161	187.05
1717	KENTUCKY STATE TREASURER	08/30/2024	62162	132.84
2412	AMERICAN FIDELITY ASSURANCE COMPANY	08/30/2024	62164	175.00
TOTAL CHECKS			26	28,632.20

# 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
46235	02/23/2024	PRINTED	001864 STEPHANIE WATSON	16.02			
46288	04/16/2024	PRINTED	002118 CAMPBELL CO SCHOOLS	60.00			
46391	06/19/2024	PRINTED	001897 ACADEMIC EXCELLENCE	453.50			
46464	08/13/2024	PRINTED	000684 NORTHERN KY WATER DISTRIC	612.64			
46466	08/13/2024	PRINTED	001864 STEPHANIE WATSON	582.94			
46469	08/30/2024	PRINTED	000674 ARZEN, STORM & TURNER PSC	450.00			
46470	08/30/2024	PRINTED	002125 COURTNEY SCOTT	345.19			
46471	08/30/2024	PRINTED	000601 FOSTER SPECIAL INSTRUMENT	158.00			
46472	08/30/2024	PRINTED	001798 FOWLER BELL PLLC	1,400.00			
46473	08/30/2024	PRINTED	001649 EARL FRANKS & SONS CO.	4,498.00			
46474	08/30/2024	PRINTED	002170 GRACE ADAMSON	5,965.00			
46475	08/30/2024	PRINTED	001828 HOUGHTON MIFFLIN HARCOURT	18,765.30			
46476	08/30/2024	PRINTED	002000 JOE GEHLENBORG	500.00			
46477	08/30/2024	PRINTED	001037 K.C. PROVISION, LLC	82.50			
46478	08/30/2024	PRINTED	002163 KT LAWN SERVICE	300.00			
46479	08/30/2024	PRINTED	001425 NKCES	90,974.09			
46480	08/30/2024	PRINTED	001458 QUENCH USA INC	188.43			
46481	08/30/2024	PRINTED	001863 SLCS CLEANING LLC	4,200.00			
46482	08/30/2024	PRINTED	001735 XELLO	30.00			
			19 CHECKS	CASH ACCOUNT TOTAL	129,581.61	.00	

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-200,851.59	491,821.35
		<b>TOTAL ASSETS</b>	<b>-200,851.59</b>	<b>491,821.35</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,756.37	-4,756.37
10	7603	PURCHASE OBLIGATIONS	-2,260.90	9,642.45
		<b>TOTAL LIABILITIES</b>	<b>-7,017.27</b>	<b>4,886.08</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-86,461.65	-144,208.82
10	7602	EXPENDITURES CONTROL	292,069.61	361,508.29
10	8732	RESTRICTED FOR SICK LV PAYABLE	.00	-3,577.84
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,260.90	-9,642.45
10	8770	UNASSIGNED FUND BALANCE	.00	-700,786.61
		<b>TOTAL FUND BALANCE</b>	<b>207,868.86</b>	<b>-496,707.43</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>200,851.59</b>	<b>-491,821.35</b>

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-17,402.57	85,034.60
		<b>TOTAL ASSETS</b>	<b>17,402.57</b>	<b>85,034.60</b>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	5,542.80	11,621.96
		<b>TOTAL LIABILITIES</b>	<b>5,542.80</b>	<b>11,621.96</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-24,947.75	-176,399.23
20	7602	EXPENDITURES CONTROL	42,350.32	91,364.63
20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,542.80	-11,621.96
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	56,433.66
20	8770	UNASSIGNED FUND BALANCE	.00	-56,433.66
		<b>TOTAL FUND BALANCE</b>	<b>11,859.77</b>	<b>-96,656.56</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>17,402.57</b>	<b>85,034.60</b>

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 25 SCHOOL ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	12,302.66
		TOTAL ASSETS	.00	12,302.66
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-12,302.66
		TOTAL FUND BALANCE	.00	-12,302.66
		TOTAL LIABILITIES + FUND BALANCE	.00	-12,302.66

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	26,340.00
		TOTAL ASSETS	.00	26,340.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-8,765.00
31	8737	RESTRICTED - OTHER	.00	-17,575.00
		TOTAL FUND BALANCE	.00	26,340.00
		TOTAL LIABILITIES + FUND BALANCE	.00	26,340.00

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	102,465.66
		TOTAL ASSETS	.00	102,465.66
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-21,341.00
32	8737	RESTRICTED - OTHER	.00	-81,124.66
		TOTAL FUND BALANCE	.00	-102,465.66
		TOTAL LIABILITIES + FUND BALANCE	.00	-102,465.66



# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,582.14	-1,582.14
		TOTAL ASSETS	-1,582.14	1,582.14
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,582.14	1,582.14
		TOTAL FUND BALANCE	1,582.14	1,582.14
		TOTAL LIABILITIES + FUND BALANCE	1,582.14	1,582.14

# SOUTHGATE INDEPENDENT SCHOOL



## BALANCE SHEET FOR 2025 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-8,694.53	79,275.04
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		-8,694.53	113,815.31
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-42,850.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-74,478.00
51	7603	PURCHASE OBLIGATIONS	241.05	241.05
51	77000	DEF INFLOW-OPEB LIABILITIES	.00	-12,711.00
51	7700P	DEF INFLOW -PENSION LIABILITY	.00	-3,526.00
	TOTAL LIABILITIES		241.05	-133,323.95
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-318.80	-318.80
51	7602	EXPENDITURES CONTROL	9,013.33	11,727.69
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	-89,306.24
51	8739I	REST NET POSITION-INVENTORY	.00	-1,908.96
51	8753	ASSIGNED-PURCH OBL - CURRENT	-241.05	-241.05
	TOTAL FUND BALANCE		8,453.48	19,508.64
	TOTAL LIABILITIES + FUND BALANCE		8,694.53	-113,815.31

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