

SOUTHGATE INDEPENDENT BOARD OF EDUCATION

TREASURER'S REPORT

AUGUST 2026

	TOTAL	GENERAL FUND	SPECIAL REVENUE	CAPITAL OUTLAY	BUILDING FUND	CONSTRUCTION FUND	DEBT SERV FUND	FOOD SERVICE
BALANCE BEGINNING OF MONTH								
CASH	\$ 243,912.37	\$ 140,222.39	\$ (42,246.26)	\$ 7,055.00	\$ 102,517.90			\$ 36,363.34
TOTAL BEGINNING OF MONTH BAL	\$ 243,912.37	\$ 140,222.39	\$ (42,246.26)	\$ 7,055.00	\$ 102,517.90			\$ 36,363.34
RECEIPTS	\$ 101,209.71							
DISBURSEMENTS								
PAYROLL (inc FedHI)	\$ (35,020.06)							
ACCTS PAYABLE	\$ (44,884.30)							
BALANCE CLOSE OF MONTH	\$ 265,217.72							
TOTAL ENDING BALANCE SHEET								
ADJUSTED MUNIS BALANCE	\$ 265,217.72	\$ 161,875.92	\$ (38,891.48)	\$ 7,055.00	\$ 102,517.90		\$ (1,510.89)	\$ 34,171.27
BANK BALANCE CLOSE OF MO	\$ 300,568.47							
LESS: OUTSTANDING CHECKS								
ACCOUNTS PAYABLE	\$ (14,784.70)							
PAYROLL	\$ (16,171.82)							
FED HEALTH ACH	\$ (4,394.23)							
BALANCE CLOSE OF MONTH	\$ 265,217.72							
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: 01/01/2025 TO: 08/31/2026**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 08/31/2026

EMP #	NAME	ISSUED	CHECK #	AMOUNT
4009	RICE, CITNEY C	02/28/2025	62395	44.36
935	KEA	10/01/2025	62732	1.11
935	KEA	10/16/2025	62751	39.88
4039	AHLFELD, EDRIN D	01/16/2026	62878	90.00
4025	COLLETT, LUCAS	01/16/2026	62880	36.00
4042	SULLIVAN, JACOB	01/16/2026	62882	3.00
437	AMERICAN FIDELITY ASSURANCE COMPANY	06/02/2026	63071	1,503.26
935	KEA	06/02/2026	63080	39.88
437	AMERICAN FIDELITY ASSURANCE COMPANY	06/03/2026	63090	1,503.26
935	KEA	06/03/2026	63099	39.88
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	07/01/2026	63164	1,017.21
437	AMERICAN FIDELITY ASSURANCE COMPANY	07/01/2026	63165	409.02
443	CAMPBELL COUNTY FISCAL COURT	07/01/2026	63166	806.46
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	07/16/2026	63177	788.74
437	AMERICAN FIDELITY ASSURANCE COMPANY	07/16/2026	63178	409.02
443	CAMPBELL COUNTY FISCAL COURT	07/16/2026	63179	859.28
445	STATE OF OHIO	07/16/2026	63180	12.99
1108	KENTUCKY STATE TREASURER	07/16/2026	63185	646.69
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	07/31/2026	63191	942.49
443	CAMPBELL COUNTY FISCAL COURT	07/31/2026	63193	774.99
1108	KENTUCKY STATE TREASURER	07/31/2026	63198	611.58
1109	KENTUCKY TEACHERS' RETIREMENT SYSTEM	07/31/2026	63199	2,832.30
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	08/14/2026	63204	1,371.95
443	CAMPBELL COUNTY FISCAL COURT	08/14/2026	63206	914.63
306	COUNTY EMPLOYEES RETIREMENT SYSTEM	08/14/2026	63217	411.48
443	CAMPBELL COUNTY FISCAL COURT	08/14/2026	63218	62.36
TOTAL CHECKS			26	16,171.82

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
46788	04/02/2025	PRINTED	001990 SHANNON HANSMAN	193.92			
47034	10/21/2025	PRINTED	002269 LINDSAY MILLER	1.25			
47087	11/25/2025	PRINTED	002097 RACHEL SULLIVAN	4.24			
47242	04/01/2026	PRINTED	002279 MICAH PUGH	250.00			
47359	07/29/2026	PRINTED	001570 AT&T MOBILITY	308.31			
47363	07/29/2026	PRINTED	001569 GREG DUTY	711.51			
47377	08/27/2026	PRINTED	000102 ARC ELECTRIC AIR-CONDITIO	698.00			
47378	08/27/2026	PRINTED	000642 AT&T	95.67			
47379	08/27/2026	PRINTED	000224 BSN SPORTS, LLC	845.00			
47380	08/27/2026	PRINTED	002253 CAPIT LEARNING	1,135.00			
47381	08/27/2026	PRINTED	002224 CBTS TECHNOLOGY SOLUTIONS	29.86			
47383	08/27/2026	PRINTED	000977 FT. THOMAS FLORISTS & GRE	286.48			
47384	08/27/2026	PRINTED	000545 J & S SOAP AND SUPPLY COM	1,483.55			
47385	08/27/2026	PRINTED	001113 KASA	571.29			
47386	08/27/2026	PRINTED	000003 KLOSTERMAN'S BAKING COMPA	67.00			
47387	08/27/2026	PRINTED	001102 KSBA	750.00			
47388	08/27/2026	PRINTED	001102 KSBA	4,650.00			
47389	08/27/2026	PRINTED	001563 KENTUCKY STATE TREASURER	322.00			
47390	08/27/2026	PRINTED	001021 LIBRARY WORLD INC.	550.00			
47392	08/27/2026	PRINTED	001145 NKEMS	220.00			
47393	08/27/2026	PRINTED	001536 NORTHERN KENTUCKY EDUCATI	1,500.00			
47394	08/27/2026	PRINTED	001458 QUENCH USA INC	207.75			
47395	08/27/2026	PRINTED	002161 RELIABLE COMM AND CONSULT	207.50			
47396	08/27/2026	PRINTED	002259 RJ ROBERTS INC.	5,706.00			
47397	08/27/2026	PRINTED	000934 SHARYL IDEN	466.48			
47399	08/27/2026	PRINTED	002180 SYNERGY 1 GROUP	1,269.99			
47400	08/27/2026	PRINTED	002033 TERMINIX PROCESSING CENTE	524.24			
47401	08/27/2026	PRINTED	001294 US BANK ST PAUL	1,510.89			
47402	08/27/2026	PRINTED	001073 US BANK EQUIPMENT FINANCE	895.33			
29 CHECKS CASH ACCOUNT TOTAL				25,461.26	.00		

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		21,653.53	161,875.92
		TOTAL ASSETS		21,653.53	161,875.92
LIABILITIES					
10	7603	PURCHASE OBLIGATIONS		12,648.67	13,801.52
		TOTAL LIABILITIES		12,648.67	13,801.52
FUND BALANCE					
10	6302	REVENUES CONTROL		-81,564.75	-122,645.75
10	7602	EXPENDITURES CONTROL		59,911.22	187,154.66
10	8732	RESTRICTED FOR SICK LV PAYABLE		.00	-3,577.84
10	8753	ASSIGNED-PURCH OBL - CURRENT		-12,648.67	-13,801.52
10	8770	UNASSIGNED FUND BALANCE		.00	-222,806.99
		TOTAL FUND BALANCE		-34,302.20	-175,677.44
		TOTAL LIABILITIES + FUND BALANCE		-21,653.53	-161,875.92

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		3,354.78	-38,891.48
		TOTAL ASSETS		3,354.78	-38,891.48
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS		8,263.15	8,263.15
		TOTAL LIABILITIES		8,263.15	8,263.15
FUND BALANCE					
20	6302	REVENUES CONTROL		-18,644.05	-17,897.15
20	7602	EXPENDITURES CONTROL		15,289.27	50,107.14
20	8731	RESTRICTED GRANTS		.00	8,556.63
20	8753	ASSIGNED-PURCH OBL - CURRENT		-8,263.15	-8,263.15
20	8770	UNASSIGNED FUND BALANCE		.00	-1,875.14
		TOTAL FUND BALANCE		-11,617.93	30,628.33
		TOTAL LIABILITIES + FUND BALANCE		-3,354.78	38,891.48

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	11,404.26
			TOTAL ASSETS	.00	11,404.26
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-11,404.26
			TOTAL FUND BALANCE	.00	-11,404.26
			TOTAL LIABILITIES + FUND BALANCE	.00	-11,404.26

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 310 CAPITAL OUTLAY FUND					
ASSETS					
	31	6101	CASH IN BANK	.00	7,055.00
			TOTAL ASSETS	.00	7,055.00
LIABILITIES					
	31	7603	PURCHASE OBLIGATIONS	.00	19,404.00
			TOTAL LIABILITIES	.00	19,404.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-7,055.00
	31	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-19,404.00
			TOTAL FUND BALANCE	.00	-26,459.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-7,055.00

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 320 BUILDING FUND (5 CENT LEVY)					
ASSETS					
	32	6101	CASH IN BANK	.00	102,517.90
			TOTAL ASSETS	.00	102,517.90
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-17,072.00
	32	7602	EXPENDITURES CONTROL	.00	1,950.00
	32	8737	RESTRICTED - OTHER	.00	87,442.50
	32	8738	ESCROW ACCOUNT-SFCC	.00	-174,838.40
			TOTAL FUND BALANCE	.00	-102,517.90
			TOTAL LIABILITIES + FUND BALANCE	.00	-102,517.90

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,510.89	-1,510.89
			TOTAL ASSETS	-1,510.89	-1,510.89
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,510.89	1,510.89
			TOTAL FUND BALANCE	1,510.89	1,510.89
			TOTAL LIABILITIES + FUND BALANCE	1,510.89	1,510.89

SOUTHGATE INDEPENDENT SCHOOL



BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-2,192.07	34,171.27
51	6171	INVENTORIES FOR CONSUMPTION	.00	500.27
51	64000	DEF OUTFLOW OPEB LIABILITY	.00	9,477.00
51	6400P	DEF OUTFLOW PENSION LIABILITY	.00	22,104.00
TOTAL ASSETS			-2,192.07	66,252.54
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	3,533.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-122,040.00
51	77000	DEF INFLOW-OPEB LIABILITIES	.00	-35,545.00
51	7700P	DEF INFLOW -PENSION LIABILITY	.00	-17,773.00
TOTAL LIABILITIES			.00	-171,825.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-821.85	-5,673.25
51	7602	EXPENDITURES CONTROL	3,013.92	10,097.62
51	87370	RESTR-OTHER OPEB LIAB ENTRPR	.00	22,535.00
51	8737P	RESTR-OTHER PENS LIAB ENTRPR	.00	117,709.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	-37,911.95
51	8739I	REST NET POSITION-INVENTORY	.00	-1,183.96
TOTAL FUND BALANCE			2,192.07	105,572.46
TOTAL LIABILITIES + FUND BALANCE			2,192.07	-66,252.54

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