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Pike County Board of Education
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,306,951.33
SUMMER PAYROLLS NOT DISTRIBUTE	4,294,859.48
CASH-W/C SELF-INS ACCOUNT	210,331.26
INTERFUND RECEIVABLES	5,804,215.42
ACCOUNTS RECEIVABLE	952,897.23
TOTAL ASSETS	15,569,254.72
LIABILITIES	
ACCOUNTS PAYABLE	-328,075.16
ACCR SALARIES & BENEFIT PAYABLE	2,554.54
SUMMER PAYROLLS NOT DISTRIBUTE	-4,294,859.48
OTHER CURRENT LIABILITIES	-32,189.12
TOTAL LIABILITIES	-4,652,569.22
FUND BALANCE	
COMMITTED - SITE-BASED CFWD	-315,628.21
COMMITTED - SICK LEAVE	-417,820.00
COMMITTED - OTHER-w/c	-1,235,000.00
ASSIGNED-PURCH OBL - PRD 13/YE	-458,913.90
UNASSIGNED FUND BALANCE	-8,489,323.39
TOTAL FUND BALANCE FOR FUND 1	-10,916,685.50

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	7,053,045.88
TOTAL ASSETS	7,053,045.88
LIABILITIES	
INTERFUND PAYABLES	-5,804,215.42
ACCOUNTS PAYABLE	-294,691.17
ACCR SALARIES & BENEFIT PAYABLE	-126,719.17
ADVANCES FROM GRANTORS	-827,420.12
TOTAL LIABILITIES	-7,053,045.88

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DISTRICT ACTIVITY FD (ANNUAL) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	134,843.09
TOTAL ASSETS	134,843.09
LIABILITIES	
ACCOUNTS PAYABLE	-10,149.12
TOTAL LIABILITIES	-10,149.12
FUND BALANCE	
RESTRICTED - OTHER	-124,693.97
TOTAL FUND BALANCE FOR FUND 21	-124,693.97

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FUND 25-STUDENT ACTIVITY FUNDS (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH-STU ACTIVITY FUNDS	1,131,376.72
ACCOUNTS RECEIVABLE	3,767.00
TOTAL ASSETS	1,135,143.72
LIABILITIES	
ACCOUNTS PAYABLE	-14,614.00
TOTAL LIABILITIES	-14,614.00
FUND BALANCE	
RESTRICTED - OTHER	-1,120,529.72
TOTAL FUND BALANCE FOR FUND 25	-1,120,529.72

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	126,370.00
TOTAL ASSETS	126,370.00
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-126,370.00
TOTAL FUND BALANCE FOR FUND 320	-126,370.00

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,076,478.91
TOTAL ASSETS	1,076,478.91
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-1,076,478.91
TOTAL FUND BALANCE FOR FUND 360	-1,076,478.91

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	1,633,427.79
TOTAL ASSETS	1,633,427.79
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-1,633,427.79
TOTAL FUND BALANCE FOR FUND 400	-1,633,427.79

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,377,637.67
CASH IN BANK - FOOD SERV CLEAR	6,386.59
INVENTORIES FOR CONSUMPTION	205,071.72
OPEB-DEFERRED OUTFLOWS	334,717.00
DEFERRED OUTFLOWS-PENSION	675,467.00
TOTAL ASSETS	4,599,279.98
LIABILITIES	
OPEB-LIABILITY	-1,106,514.00
PENISON LIABILITY	-4,627,759.00
OPEB-DEFERRED INFLOWS	-445,380.00
DEFERRED INFLOWS - PENSION	-566,488.00
TOTAL LIABILITIES	-6,746,141.00
FUND BALANCE	
RESTRICTED NET ASSETS-OPEB	1,044,006.00
RESTRICTED NET ASSETS-P	4,691,951.00
RESTRICTED-NET ASSETS	-3,589,095.98
TOTAL FUND BALANCE FOR FUND 51	2,146,861.02

