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GRAVES COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,581,858.19	-967,048.82
10	6102	CASH - PAYROLL ACCOUNT	2,070,000.00	2,071,340.49
10	6106	CASH - MONEY MARKET ACCOUNT	.00	3,640.60
10	6130	INTERFUND RECEIVABLES	644,772.87	644,772.87
10	6153	ACCOUNTS RECEIVABLE	749,000.53	749,000.53
TOTAL ASSETS			881,915.21	2,501,705.67
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-129,506.93	-160,026.15
10	7422	JUDGMENTS PAYABLE	.00	-45,821.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-.53	.00
TOTAL LIABILITIES			-129,507.46	-205,847.15
FUND BALANCE				
10	6302	REVENUES CONTROL	27,004,012.80	.00
10	7602	EXPENDITURES CONTROL	-25,641,562.03	.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	-5,000.00	-186,000.00
10	8752	ASSIGNED - SITE BASE CFWD	-202,994.92	-202,994.92
10	8770	UNASSIGNED FUND BALANCE	-1,906,863.60	-1,906,863.60
TOTAL FUND BALANCE			-752,407.75	-2,295,858.52
TOTAL LIABILITIES + FUND BALANCE			-881,915.21	-2,501,705.67

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6100	GCSNR CASH - GCS NAMING RIGHTS	.00	5,996.51
20	6101	CASH IN BANK	297,243.61	.00
20	6153	ACCOUNTS RECEIVABLE	716,223.63	716,223.63
TOTAL ASSETS			<u>1,013,467.24</u>	<u>722,220.14</u>
LIABILITIES				
20	7400	INTERFUND PAYABLES	-439,158.29	-439,158.29
20	7421	ACCOUNTS PAYABLE	.00	-10,781.15
20	7481	ADVANCES FROM GRANTORS	-272,280.70	-272,280.70
TOTAL LIABILITIES			<u>-711,438.99</u>	<u>-722,220.14</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	4,273,650.98	.00
20	7602	EXPENDITURES CONTROL	-4,575,679.23	.00
TOTAL FUND BALANCE			<u>-302,028.25</u>	<u>.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,013,467.24</u></u>	<u><u>-722,220.14</u></u>

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FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	.00	83,528.83
	TOTAL ASSETS		.00	83,528.83
FUND BALANCE				
22	6302	REVENUES CONTROL	92,858.58	.00
22	7602	EXPENDITURES CONTROL	-43,317.17	.00
22	8737	RESTRICTED - OTHER	-49,541.41	-83,528.83
	TOTAL FUND BALANCE		.00	-83,528.83
TOTAL LIABILITIES + FUND BALANCE			.00	-83,528.83

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FUND: 25 FUND 25 - SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	7013	CASH - CENTRAL ELEM	-2,122.87	39,354.11
25	6106	7040	CASH - FFARM ELEM	-2,526.49	9,475.18
25	6106	7060	CASH - FARMINGTON ELEM	25,885.41	25,885.41
25	6106	7100	CASH - GRAVES CO MS	-1,731.07	45,816.29
25	6106	7110	CASH - LOWES ELEM	-1,053.71	17,649.24
25	6106	7150	CASH - SEDALIA ELEM	-1,495.37	10,596.62
25	6106	7170	CASH - SYMSONIA ELEM	-147.01	42,664.57
25	6106	7200	CASH - WINGO ELEM	22,910.22	22,910.22
25	6106	7215	CASH - GRAVES CO HS	10,684.02	373,007.66
TOTAL ASSETS				50,403.13	587,359.30
FUND BALANCE					
25	6302		REVENUES CONTROL	1,442,434.28	.00
25	7602		EXPENDITURES CONTROL	-905,478.11	.00
25	8737		RESTRICTED - OTHER	-587,359.30	-587,359.30
TOTAL FUND BALANCE				-50,403.13	-587,359.30
TOTAL LIABILITIES + FUND BALANCE				-50,403.13	-587,359.30

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	234,005.75
	TOTAL ASSETS		.00	234,005.75
FUND BALANCE				
31	6302	REVENUES CONTROL	373,194.00	.00
31	7602	EXPENDITURES CONTROL	-323,462.38	.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-180,867.25
31	8737	RESTRICTED - OTHER	-49,731.62	-49,731.62
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-3,406.88
	TOTAL FUND BALANCE		.00	-234,005.75
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -234,005.75

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
32	6302	REVENUES CONTROL	1,556,217.00	.00
32	7602	EXPENDITURES CONTROL	-1,556,217.00	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	225,583.25
	36	6106	2020 CASH	.00	454,603.85
		TOTAL ASSETS		.00	680,187.10
FUND BALANCE					
	36	6302	REVENUES CONTROL	2,214,978.49	.00
	36	7602	EXPENDITURES CONTROL	-1,754,706.24	.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	-460,272.25	-680,187.10
		TOTAL FUND BALANCE		.00	-680,187.10
		TOTAL LIABILITIES + FUND BALANCE		.00	-680,187.10

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	1,879,679.38	.00
40	7602	EXPENDITURES CONTROL	-1,879,679.38	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	.00	1,374,592.50
51	6153	ACCOUNTS RECEIVABLE	58,023.14	58,023.14
51	6171	INVENTORIES FOR CONSUMPTION	41,378.15	54,821.98
51	6400O	DEF OUTFLOWS-OPEB LIABILITY	42,195.00	249,583.00
51	6400P	DEF OUTFLOWS/PENSION LIABILITY	-28,913.00	474,459.00
TOTAL ASSETS			112,683.29	2,211,479.62
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-9,389.07
51	7541O	UNFUNDED OPEB LIABILITIES	92,546.00	-662,574.00
51	7541P	UNFUNDED PENSION LIABILITIES	-115,882.00	-2,706,222.00
51	7551	COMPENSATED ABSENCES	11,426.50	-53,136.90
51	7700O	DEF INFLOW - OPEB LIABILITY	-130,516.00	-275,230.00
51	7700P	DEF INFLOW - PENSION LIABILITY	-54,785.00	-123,762.00
TOTAL LIABILITIES			-197,210.50	-3,830,313.97
FUND BALANCE				
51	6302	REVENUES CONTROL	4,224,201.72	.00
51	7602	EXPENDITURES CONTROL	-2,910,117.86	.00
51	8737P	RESTRICTED-OTH-PENSION LIAB	195,355.00	3,043,746.00
51	8739	RESTRICTED NET ASSETS	-1,424,911.65	-1,424,911.65
TOTAL FUND BALANCE			84,527.21	1,618,834.35
TOTAL LIABILITIES + FUND BALANCE			-112,683.29	-2,211,479.62

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	214,614.58	.00
52	64000	DEF OUTFLOWS-OPEB LIABILITY	2,835.00	19,339.00
52	6400P	DEF OUTFLOWS/PENSION LIABILITY	-1,942.00	38,111.00
TOTAL ASSETS			215,507.58	57,450.00
LIABILITIES				
52	7400	INTERFUND PAYABLES	-205,614.58	-205,614.58
52	7541O	UNFUNDED OPEB LIABILITIES	6,218.00	-53,898.00
52	7541P	UNFUNDED PENSION LIABILITIES	-7,785.00	-214,004.00
52	7700O	DEF INFLOW - OPEB LIABILITY	-8,768.00	-20,288.00
52	7700P	DEF INFLOW - PENSION LIABILITY	-3,681.00	-9,173.00
TOTAL LIABILITIES			-219,630.58	-502,977.58
FUND BALANCE				
52	6302	REVENUES CONTROL	140,048.06	.00
52	7602	EXPENDITURES CONTROL	-154,514.93	.00
52	8712	UNRESTRICTED NET POSITION	18,589.87	672,317.58
52	8737P	RESTRICTED-OTH-PENSION LIAB	.00	-226,790.00
TOTAL FUND BALANCE			4,123.00	445,527.58
TOTAL LIABILITIES + FUND BALANCE			-215,507.58	-57,450.00

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FUND: 7100 TRUST/AGENCY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
71	6101	CASH IN BANK	.00	161,413.16
		TOTAL ASSETS	.00	161,413.16
LIABILITIES				
71	7421	ACCOUNTS PAYABLE	.00	-1,089.46
		TOTAL LIABILITIES	.00	-1,089.46
FUND BALANCE				
71	6302	REVENUES CONTROL	327,567.24	.00
71	7602	EXPENDITURES CONTROL	-167,243.54	.00
71	8737	RESTRICTED - OTHER	-160,323.70	-160,323.70
		TOTAL FUND BALANCE	.00	-160,323.70
TOTAL LIABILITIES + FUND BALANCE			.00	-161,413.16

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,482,707.46
80	6211	LAND IMPROVEMENTS	.00	164,074.54
80	6212	ACC DEPRECIATION - LAND IMPROV	.00	-103,814.05
80	6221	BUILDINGS & BUILDING IMPROVEME	.00	59,926,866.88
80	6222	ACC DEPRECIATION-BUILDINGS	431,809.69	-22,382,157.43
80	6231	TECHNOLOGY EQUIPMENT	3,165.00	1,340,932.63
80	6232	ACC DEPRECIATION-TECH DEPT	-154,642.14	-714,727.83
80	6241	VEHICLES	.00	6,655,416.06
80	6242	ACC DEPRECIATION VECHICLES	11,337.30	-5,362,110.66
80	6251	GENERAL EQUIPMENT	-3,165.00	3,196,414.52
80	6252	ACC DEPRECIATION-GEN EQUIPMENT	10,469.00	-2,829,716.05
80	6261	CONSTRUCTION IN PROGRESS	1,754,706.24	1,754,706.24
80	6271	INFRASTRUCTURE	.00	107,842.97
80	6272	ACC DEPRECIATION-INFRASTRUCTUR	.00	-64,068.88
TOTAL ASSETS			2,053,680.09	43,172,366.40
FUND BALANCE				
80	6302	REVENUES CONTROL	-2,283.67	.00
80	7602	EXPENDITURES CONTROL	-2,409,941.74	.00
80	8710	INVESTMENT IN GOV ASSETS	358,545.32	-43,172,366.40
TOTAL FUND BALANCE			-2,053,680.09	-43,172,366.40
TOTAL LIABILITIES + FUND BALANCE			-2,053,680.09	-43,172,366.40

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FUND: 81 FOOD SERVICE/FIXED ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BUILDING IMPROVEME	.00	3,034,646.40
81	6222	ACC DEPRECIATION-BUILDINGS	.00	-1,240,225.06
81	6231	TECHNOLOGY EQUIPMENT	.00	12,590.08
81	6232	ACC DEPRECIATION-TECH DEPT	.00	-12,590.08
81	6251	GENERAL EQUIPMENT	.00	996,761.76
81	6252	ACC DEPRECIATION-GEN EQUIPMENT	.00	-849,853.24
TOTAL ASSETS			.00	1,941,329.86
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	-98,850.24	.00
81	8711	INVESTMENT IN BUS TYPE ASSETS	98,850.24	-1,941,329.86
TOTAL FUND BALANCE			.00	-1,941,329.86
TOTAL LIABILITIES + FUND BALANCE			.00	-1,941,329.86

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FUND: 82 DAY CARE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
82	6251	GENERAL EQUIPMENT	.00	39,469.00
	TOTAL ASSETS		.00	39,469.00
LIABILITIES				
82	6252	ACC DEPRECIATION-GEN EQUIPMENT	-7,894.00	-12,169.81
	TOTAL LIABILITIES		-7,894.00	-12,169.81
FUND BALANCE				
82	8711	NET INVESTMENT/CAPITAL ASSETS	7,894.00	-27,299.19
	TOTAL FUND BALANCE		7,894.00	-27,299.19
TOTAL LIABILITIES + FUND BALANCE			.00	-39,469.00

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6303	AMT AVAILABLE IN DEBT SERVICE	595,094.39	595,094.39
90	6304	AMT RETIRE LONG-TERM DEBT	-560,930.00	20,140,000.29
90	6305	AMT PROVIDED LONG-TERM S/LEAVE	-609,395.29	299,238.58
TOTAL ASSETS			-575,230.90	21,034,333.26
LIABILITIES				
90	7491	CURRENT PORTION OF BOND OBLIGA	95,000.00	-2,265,000.00
90	7493	SICK LEAVE PAYABLE IN PROCESS	-12,715.70	-20,238.58
90	7495	CURRENT PORTION C/LEASE OBLIGA	-237,166.00	-237,166.00
90	7511	BONDS PAYABLE (LONG TERM)	20,000.00	-17,875,000.00
90	7531	NON CURRENT CAPITAL LEASES	88,001.61	-357,928.68
90	7551	COMPENSATED ABSENCES	622,110.99	-279,000.00
TOTAL LIABILITIES			575,230.90	-21,034,333.26
TOTAL LIABILITIES + FUND BALANCE			575,230.90	-21,034,333.26

** END OF REPORT - Generated by Jennifer Dillon **