

**ROBERTSON COUNTY SCHOOL
DISTRICT**

**UNAUDITED YEAR END BALANCE
SHEET**

2020-2021

07/23/2021 12:47
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ROBERTSON COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2021

P 1
 glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	672,165.33
INTERFUND RECEIVABLES	181,165.80
ACCOUNTS RECEIVABLE	115,912.20
PREPAID EXPENSES	29,437.61
TOTAL ASSETS	998,680.94
LIABILITIES	
ACCOUNTS PAYABLE	-43,464.44
TOTAL LIABILITIES	-43,464.44
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-29,437.61
UNASSIGNED FUND BALANCE	-925,778.89
TOTAL FUND BALANCE FOR FUND 1	-955,216.50

07/23/2021 12:47
 9505ttee

|ROBERTSON COUNTY BOARD OF EDUCATION
 |BALANCE SHEET REPORT FOR FY2021

|P 2
 |glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH CHARITABLE GAMING	382.34
OTHER CASH	175,000.00
ACCOUNTS RECEIVABLE	319,059.20
TOTAL ASSETS	494,441.54
LIABILITIES	
INTERFUND PAYABLES	-181,165.80
deferred revenue	-37,189.63
TOTAL LIABILITIES	-218,355.43
FUND BALANCE	
RESTRICTED - OTHER	-276,086.11
TOTAL FUND BALANCE FOR FUND 2	-276,086.11

07/23/2021 12:47
 9505ttee

|ROBERTSON COUNTY BOARD OF EDUCATION
 |BALANCE SHEET REPORT FOR FY2021

|P 3
 |glkyafpr

SCHOOL ACTIVITY ACCOUNT FUND (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	30,223.56
TOTAL ASSETS	30,223.56
FUND BALANCE	
RESTRICTED - OTHER	-30,223.56
TOTAL FUND BALANCE FOR FUND 25	-30,223.56

07/23/2021 12:47
 9505ttee

| ROBERTSON COUNTY BOARD OF EDUCATION
 | BALANCE SHEET REPORT FOR FY2021

| P 4
 | glkyafpr

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	285,328.18
TOTAL ASSETS	285,328.18
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-239,645.44
RESTRICTED-SFCC ESCROW-CURRENT	-45,682.74
TOTAL FUND BALANCE FOR FUND 320	-285,328.18

07/23/2021 12:47
 9505ttee

|ROBERTSON COUNTY BOARD OF EDUCATION
 |BALANCE SHEET REPORT FOR FY2021

|P 5
 |glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	55,957.81
TOTAL ASSETS	55,957.81
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-55,957.81
TOTAL FUND BALANCE FOR FUND 360	-55,957.81

07/23/2021 12:47 | ROBERTSON COUNTY BOARD OF EDUCATION
 9505ttee | BALANCE SHEET REPORT FOR FY2021

DEBT SERVICE FUND (400)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		179.42
CASH IN BANK		.33
CASH WITH FISCAL AGENTS		9,597,927.65
TOTAL ASSETS		9,598,107.40
FUND BALANCE		
RESTRICTED - DEBT SERVICE		-9,598,107.40
TOTAL FUND BALANCE FOR FUND 400		-9,598,107.40

07/23/2021 12:47
 9505ttee

ROBERTSON COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2021

P 7
 glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	181,169.22
INVENTORIES FOR CONSUMPTION	15,390.00
DEFERRED OUTFLOWS FROM OPEB	35,031.00
DEFERRED OUTFLOWS FROM PENSION	86,149.00
TOTAL ASSETS	317,739.22
LIABILITIES	
ACCOUNTS PAYABLE	-11,737.52
UNFUNDED OPEB LIABILITY	-73,701.00
NET PENSION LIABILITY	-308,263.00
DEF INFLOWS FROM OPEB	-28,309.00
DEFERRED INFLOWS FROM PENSION	-16,360.00
TOTAL LIABILITIES	-438,370.52
FUND BALANCE	
RESTRICTED OTHER OPEB	66,979.00
RESTRICTED OTHER	238,474.00
RESTRICTED-NEW ASSETS (FD SVC)	-169,431.70
RESTRICTED INVENTORY	-15,390.00
TOTAL FUND BALANCE FOR FUND 51	120,631.30

07/23/2021 12:47
 9505ttee

ROBERTSON COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2021

P 8
 glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	461,308.60
LAND IMPROVEMENTS	877,600.56
ACCUM DEP - LAND IMPROVEMENTS	-114,885.57
BUILDINGS & BLDG IMPROVEMENTS	18,966,723.18
ACCUM DEP - BUILDING & IMPROVE	-3,338,937.83
TECHNOLOGY EQUIPMENT	420,168.08
ACCUM DEP TECHNOLOGY	-286,021.11
VEHICLES	418,858.58
ACCUM DEP - VEHICLES	-314,352.01
GENERAL EQUIPMENT	2,164,797.98
ACCUM DEP - GENERAL EQUIPMENT	-952,042.55
TOTAL ASSETS	18,303,217.91
FUND BALANCE	
INVESTMENTS-GOVERNMENTAL ASSET	-18,303,217.91
TOTAL FUND BALANCE FOR FUND 8	-18,303,217.91

07/23/2021 12:47
 9505ttee

ROBERTSON COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2021

P 9
 glkyafp

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDINGS & BLDG IMPROVEMENTS	1,198,659.00
ACCUM DEP - BUILDING & IMPROVE	-196,172.66
TECHNOLOGY EQUIPMENT	16,984.84
ACCUM DEP TECHNOLOGY	-7,197.66
GENERAL EQUIPMENT	469,195.82
ACCUM DEP - GENERAL EQUIPMENT	-249,679.46
TOTAL ASSETS	1,231,789.88
FUND BALANCE	
INVESTMENTS-BUSINESS ASSETS	-1,231,789.88
TOTAL FUND BALANCE FOR FUND 81	-1,231,789.88

07/23/2021 12:47
 9505ttee

|ROBERTSON COUNTY BOARD OF EDUCATION
 |BALANCE SHEET REPORT FOR FY2021

|P 10
 |glkyafpr

LONG TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
RETIREMENT OF LONG TERM DEBT	22,556,247.00
TOTAL ASSETS	22,556,247.00
LIABILITIES	
LONG TERM BONDS	-22,275,000.00
LEASE OBLIGATIONS	-281,247.00
TOTAL LIABILITIES	-22,556,247.00



07/23/2021 12:47
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BALANCE SHEET REPORT FOR FY2021

ACCOUNT
BALANCE

LONG TERM DEBT (9)

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