

ROBERTSON COUNTY SCHOOL
DISTRICT
2021-2022

BALANCE SHEET

BALANCE SHEET REPORT FOR FY2022

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	496,333.59
INTERFUND RECEIVABLES	214,769.64
ACCOUNTS RECEIVABLE	21,821.20
PREPAID EXPENSES	8,850.40
TOTAL ASSETS	741,774.83
LIABILITIES	
ACCOUNTS PAYABLE	-3,373.20
TOTAL LIABILITIES	-3,373.20
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-8,850.40
UNASSIGNED FUND BALANCE	-729,551.23
TOTAL FUND BALANCE FOR FUND 1	-738,401.63

BALANCE SHEET REPORT FOR FY2022

SPECIAL REVENUE (2)		ACCOUNT
ASSETS		BALANCE
ACCOUNTS RECEIVABLE		246,983.68
TOTAL ASSETS		246,983.68
LIABILITIES		
INTERFUND PAYABLES		-214,769.64
deferred revenue		-32,214.04
TOTAL LIABILITIES		-246,983.68

BALANCE SHEET REPORT FOR FY2022

DIST ACTIVITY (SPEC REV ANN) (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		61,442.06
CASH CHARITABLE GAMING		382.55
OTHER CASH		182,116.24
TOTAL ASSETS		243,940.85
FUND BALANCE		
RESTRICTED - OTHER		-243,940.85
TOTAL FUND BALANCE FOR FUND 21		-243,940.85

BALANCE SHEET REPORT FOR FY2022

SCHOOL ACTIVITY ACCOUNT FUND (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	14,806.95
TOTAL ASSETS	14,806.95
FUND BALANCE	
RESTRICTED - OTHER	-14,806.95
TOTAL FUND BALANCE FOR FUND 25	-14,806.95

BALANCE SHEET REPORT FOR FY2022

CAPITAL OUTLAY FUND (310)		ACCOUNT
ASSETS		BALANCE
CASH IN BANK		38,244.23
TOTAL ASSETS		38,244.23
FUND BALANCE		
RESTRICTED - OTHER		-38,244.23
TOTAL FUND BALANCE FOR FUND 310		-38,244.23

BALANCE SHEET REPORT FOR FY2022

BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		319,001.52
TOTAL ASSETS		319,001.52
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-239,645.44
RESTRICTED - OTHER		-33,673.34
RESTRICTED-SFCC ESCROW-CURRENT		-45,682.74
TOTAL FUND BALANCE FOR FUND 320		-319,001.52

BALANCE SHEET REPORT FOR FY2022

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		23,020.42
TOTAL ASSETS		23,020.42
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-23,020.42
TOTAL FUND BALANCE FOR FUND 360		-23,020.42

BALANCE SHEET REPORT FOR FY2022

DEBT SERVICE FUND (400)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		6,425.65
CASH IN BANK		179.74
CASH IN BANK		3,501.92
CASH IN BANK		.17
CASH WITH FISCAL AGENTS		10,795,850.58
TOTAL ASSETS		10,805,958.06
FUND BALANCE		
RESTRICTED - DEBT SERVICE		-10,805,958.06
TOTAL FUND BALANCE FOR FUND 400		-10,805,958.06

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	16,626.81
ACCOUNTS RECEIVABLE	33,953.69
INVENTORIES FOR CONSUMPTION	10,452.00
PREPAID EXPENSES	926.68
DEFERRED OUTFLOWS FROM OPEB	68,875.00
DEFERRED OUTFLOWS FROM PENSION	102,655.00
TOTAL ASSETS	233,489.18
LIABILITIES	
ACCOUNTS PAYABLE	-109.71
UNFUNDED OPEB LIABILITY	-121,388.00
NET PENSION LIABILITY	-385,676.00
DEF INFLOWS FROM OPEB	-24,601.00
DEFERRED INFLOWS FROM PENSION	-9,438.00
TOTAL LIABILITIES	-541,212.71
FUND BALANCE	
RESTRICTED OTHER OPEB	77,114.00
RESTRICTED OTHER	292,459.00
RESTRICTED-NEW ASSETS(FD SVC)	-51,397.47
RESTRICTED INVENTORY	-10,452.00
TOTAL FUND BALANCE FOR FUND 51	307,723.53

BALANCE SHEET REPORT FOR FY2022

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	461,308.60
LAND IMPROVEMENTS	877,600.56
ACCUM DEP - LAND IMPROVEMENTS	-156,943.19
BUILDINGS & BLDG IMPROVEMENTS	19,016,306.60
ACCUM DEP - BUILDING & IMPROVE	-3,718,242.58
TECHNOLOGY EQUIPMENT	579,537.13
ACCUM DEP TECHNOLOGY	-318,451.88
VEHICLES	470,111.58
ACCUM DEP - VEHICLES	-284,631.73
GENERAL EQUIPMENT	2,164,797.98
ACCUM DEP - GENERAL EQUIPMENT	-1,094,346.67
TOTAL ASSETS	17,997,046.40
FUND BALANCE	
INVESTMENTS-GOVERNMENTAL ASSET	-17,997,046.40
TOTAL FUND BALANCE FOR FUND 8	-17,997,046.40

BALANCE SHEET REPORT FOR FY2022

FOOD SERVICE ASSETS (81)		ACCOUNT
ASSETS		BALANCE
BUILDINGS & BLDG IMPROVEMENTS	1,198,659.00	
ACCUM DEP - BUILDING & IMPROVE	-220,145.84	
TECHNOLOGY EQUIPMENT	16,984.84	
ACCUM DEP TECHNOLOGY	-10,461.96	
VEHICLES	32,002.00	
ACCUM DEP - VEHICLES	-1,600.10	
GENERAL EQUIPMENT	528,546.17	
ACCUM DEP - GENERAL EQUIPMENT	-287,330.75	
TOTAL ASSETS	1,256,653.36	
FUND BALANCE		
INVESTMENTS-BUSINESS ASSETS	-1,256,653.36	
TOTAL FUND BALANCE FOR FUND 81	-1,256,653.36	

BALANCE SHEET REPORT FOR FY2022

LONG TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
RETIREMENT OF LONG TERM DEBT	22,297,253.00
TOTAL ASSETS	22,297,253.00
LIABILITIES	
LONG TERM BONDS	-22,135,000.00
LEASE OBLIGATIONS	-162,253.00
TOTAL LIABILITIES	-22,297,253.00

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LONG TERM DEBT (9)	ACCOUNT BALANCE

** END OF REPORT - Generated by Tracy Teegarden **