

Finance Officer/Treasurer's Report
Month Ending July 2022

1

Beginning Balance for the Month	\$	969,475.58
Total of All Receipts for the Month	\$	678,410.83
Total of All Receipts and Beginning Balance	\$	1,647,886.41
Disbursements	\$	509,515.04
Balance at the Close of the Month (Cash in Bank)	\$	1,138,371.37

Fund Cash Balances:

General Fund	Fund 1	\$	705,674.77
* Special Projects-Grants	Fund 2	\$	(34,589.31)
**District School Activity Fund	Fund 21	\$	60,127.39
***School Activity Fund	Fund 25	\$	14,519.23
Capital Outlay	Fund 310	\$	57,363.30
Building Fund	Fund 320	\$	270,618.49
Construction	Fund 360	\$	23,020.87
Food Service	Fund 51	\$	41,636.63
Total Cash in Bank of All Funds		\$	1,138,371.37

Finance Officer/Treasurer's Report for August 15, 2022

Signed: 

Finance Officer/Treasurer Comments:

- * See attached special projects fund 2 projects spreadsheet showing cash balances of individual projects that make up the (\$34,135.38) above.
- ** See attached special projects fund 21 projects spreadsheet showing cash balances of individual projects that make of the \$60,127.39 above.
- *** See attached special projects fund 25 projects spreadsheet showing cash balances of individual projects that make of the \$14,519.23 above.

2

DISTRICT STATE, FEDERAL, & LOCAL GRANTS/PROJECTS- Fund 2				
Jul-22				
<u>Project</u>	<u>Grant</u>	<u>Reimb.</u>	<u>Name of Project</u>	<u>Red/Black</u>
010J	L	Received	AWARDS DONATIONS	\$ 5,718.79
011J	L	Received	SIMS DONATION	\$ 1,619.00
015J	L	Received	STAFF FUNDRAISING- A. MASSEY	\$ 2,143.46
018J	L	Received	TECHNOLOGY SALES	\$ 1,666.43
041J	L	Received	PREVENTION GRANT - S. JOHNSON	\$ 1,000.00
042J	L	Received	FFA SHOWGOAT DONATION	\$ 244.15
043J	L	Received	AG FACILITY DONATION	\$ 45.00
049J	L	Received	ARCHERY DONATION	\$ 1,863.06
050J	L	Received	SOURCES OF STRENGTH	\$ 239.55
052J	L	Received	SOURCES OF STRENGTH COMPREHEND	\$ 100.00
053G	L	Received	DURR TECHNOLOGY GRANT- B. GIFFORD	\$ 282.20
055J	L	Received	FRYSC- PROJECT PROM	\$ 6.15
056G	L	Received	DURR FARM EXPANSION	\$ 10.28
057J	L	Received	T-SHIRT DONATIONS	\$ 150.00
058I	L	Received	DURR 21-22- F. GIFFORD	\$ 2,000.00
059I	L	Received	DURR 21-22- B. GIFFORD	\$ 2,000.00
060J	L	Received	LIVESTOCK SHOW DONATIONS	\$ 1,000.00
061J	L	Received	RCS HESTER SIGN DONATION	\$ 16,625.00
106J	S	Quarterly	LOCAL AREA VOCATIONAL CENTERS	\$ (3,211.50)
10EI	S	Received	KTIP	\$ 373.86
10TI	S	Received	KENTUCKY WASTE TIRE CRUMB RUBBER	\$ 11,000.00
110J	S	Semester	COMMUNITY EDUCATION	\$ (2,308.86)
120J	S	Quarterly	ESS	\$ (1,122.84)
125I	S	Quarterly	FRYSC	\$ (3,087.07)
125J	S	Quarterly	FRYSC	\$ (3,861.18)
130J	S	Quarterly	GIFTED	\$ -
135J	S	Quarterly	KERA PRESCHOOL	\$ -
14MJ	S	Quarterly	SCHOOL BASED MENTAL HEALTH GRANT	\$ 43,095.00
162I	S	Semester	KETS	\$ 9,481.11
162J	S	Semester	KETS	\$ -
168J	S	Quarterly	ALTERNATIVE/SAFE SCHOOLS	\$ (3,656.97)
168IS	S	Quarterly	SCHOOL SECURITY SAFE SCHOOLS	\$ -
310I	F	Monthly	TITLE I	\$ (1,614.22)
310J	F	Monthly	TITLE I	\$ -
320JE	F	Quarterly	MOA-EDU RECOVERY LEADER	\$ (10,720.28)
337I	F	Monthly	IDEA B BASIC	\$ (1,120.69)
337J	F	Monthly	IDEA B BASIC	\$ -
343I	F	Monthly	PRESCHOOL IDEA B	\$ (0.44)
343I	F	Monthly	PRESCHOOL IDEA B	\$ -
346J	F	Monthly	SMALL RURAL SCHOOL ACHEIVEMENT	\$ (411.45)
348GA	F	Monthly	VOCATIONAL PERKINS CARRYOVER	\$ -
348J	F	Monthly	VOCATIONAL PERKINS	\$ (768.44)
371I	F	Quarterly	COMMUNITY BASED WORK TRASITION	\$ -

3

381GD	F	Monthly	TENCO COVID DISLOCATED WORKER GRANT	\$ -
401I	F	Monthly	TITLE IIA TEACHER QUALITY	\$ (183.07)
401J	F	Monthly	TITLE IIA TEACHER QUALITY	\$ -
466I	F	Quarterly	READING GRANT	\$ (1,637.09)
466J	F	Quarterly	READING GRANT	\$ -
473G	F	Monthly	ARP ESSER	\$ (4,553.87)
473GK	F	Monthly	KENTUCKY VIRTUAL LIBRARY	\$ -
473GL	F	Monthly	ARP ESSER- LEARNING LOSS	\$ (662.20)
476IC	F	Monthly	RELEIF FUND- HOMLESS CHILDREN	\$ (3,005.16)
478I	F	Monthly	ARP IDEA BASIC	\$ -
488I	F	Monthly	ARP IDEA PRESCHOOL	\$ -
493I	F	Received	PROMOTING ADOLESCENT HEALTH	\$ 300.00
552I	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ (25.65)
552J	F	Monthly	TITLE IV PART A STUDENT SUPPORT	\$ -
554G	F	Monthly	ESSER II	\$ (183.82)
554GD	F	Monthly	ESSER II DISTRICT SET ASIDE	\$ (893.81)
554GL	F	Monthly	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
554GS	F	Monthly	ESSER II STATE SET ASIDE	\$ -
554GV	F	Monthly	ESSER II VACCINE INCENTIVE	\$ -
588IC	F	Monthly	TENCO WORKFORCE DEVELOPMENT GRANT	\$ (92,523.74)
613F	F	Monthly	ESSER	\$ -
613FD	F	Received	DIGITAL LEARNING COACH GRANT STIPEND	\$ -
614I	F	Quarterly	GEAR UP	\$ -
633F	F	Monthly	GEER	\$ -
			TOTAL	\$ (34,589.31)

4

DISTRICT SCHOOL ACTIVITY ACCOUNTS- Fund 21			
Jul-22			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701J	Athletics	\$	131.42
702J	FRYSC Tailgate Donations (Back to School)	\$	225.00
703J	Library - B. Gifford	\$	1,128.38
705J	Student Achievement- A. Massey	\$	471.75
706J	MS Math Class- B. Persinger	\$	895.77
708J	Hazel Dryden	\$	181,678.08
711J	Project Prom	\$	725.49
712J	School General	\$	8.82
713J	FRYSC General	\$	3,184.31
715J	Greenhouse- F. Gifford	\$	11,807.17
716J	Band	\$	1,546.55
718J	Carnival	\$	218.15
719J	Cheerleaders - Varsity	\$	134.69
725J	Elem Class - Third L. Brunner	\$	171.22
728J	Elem Class - 1st Grade L. Hughes	\$	458.18
729J	Elem Class - 2nd Grade S. Thomas	\$	9.55
730J	T. Woods	\$	51.52
731J	Elem Class - S. Treese	\$	103.48
735J	FACS Class - B. Thayer	\$	25.00
737J	Kindergarten - A. Johnson	\$	427.25
738J	MS & HS Business Class- L. Henson	\$	341.80
739J	HS/MS Science- B. Cooper	\$	411.31
740J	MS English- T. Dice	\$	471.60
742J	MS Social Studies Class- T. Mitchell	\$	499.32
743J	HS English Class- K. Allison	\$	282.38
744J	HS Math Class- B. Persinger	\$	385.94
745J	HS Social Studies Class - T. Miller	\$	610.00
747J	Physical Ed - L. Mitchell	\$	610.00
748J	Preschool- S. Ashcraft	\$	-
750J	Spec Ed Class - P. Kelsch	\$	368.21
752J	Spec Ed Class- S. Schalch	\$	285.05
753J	Spec Ed HS - J. Brown	\$	398.22
754J	Yearbook- B. Persinger	\$	3,108.82
759J	Homecoming- A. Black	\$	845.63
760J	Spanish- J. O'Daniel	\$	407.36
761J	Community Education- A. Black	\$	635.97
762J	Livestock- F. Gifford	\$	2,287.47
765J	Agriculture- F. Gifford	\$	43.46
766J	Middle School Cheerleaders- S. Dischar	\$	720.41
767J	Class of 2023- K. Allison	\$	4,425.50
768J	Denham Scholarship Donation	\$	1,000.00
769J	Elem. Class- 4th Grade D. Rosenthal	\$	472.06

5

770J	Beekeeping- F. Gifford		\$	221.41
771J	Class of 2024		\$	1,115.15
773J	Art		\$	277.86
774J	Class of 2025- T. Mitchell		\$	5,969.61
776J	1st Grade- G. Massey		\$	6.78
777J	Elementary/Middle Cheer- S. Dischar		\$	2,330.27
780J	Class of 2026- B. Persinger		\$	1,749.02
781J	3rd Grade- A. Shugars		\$	-
782J	6th Grade- M. Tanner		\$	388.94
783J	3rd Grade- K. Graves		\$	-
785J	5th Grade- L. Unthank		\$	85.93
786J	Class of 2027- E. Rodriguez		\$	407.60
787J	Mental Health- J. Timmons		\$	62.53
788J	FASFA Challenge Winner		\$	500.00
	Total of District School Accounts:		\$	235,127.39
	Commercial Bank Scholarship CD:		\$	175,000.00
			\$	60,127.39

6

SCHOOL ACTIVITY ACCOUNT BALANCES- Fund 25			
Jul-22			
<u>Project</u>	<u>Account</u>		<u>Balance</u>
701JS	ATHLETICS		\$ 526.37
712JS	GENERAL		\$ 114.35
713JS	BETA		\$ 28.54
716JS	BAND		\$ 1,326.47
765JS	FFA		\$ 711.12
768JS	CLASS OF 2023		\$ 173.40
771JS	CLASS OF 2024		\$ 1,196.20
774JS	CLASS OF 2025		\$ 3,403.30
775JS	FBLA		\$ 637.84
776JS	FCCLA		\$ 758.81
777JS	FACULTY/STAFF		\$ 620.86
778JS	10TH REGION VB COACHES ASSOCIATION		\$ 4,204.43
779JS	HS DRAMA CLUB		\$ 575.44
780JS	CLASS OF 2026		\$ 56.10
786JS	CLASS OF 2027		\$ 186.00
			\$ 14,519.23

Robertson County Board of Education
Reconciliation
Citizens Deposit Bank
Jul-22

7

Bank Statement	\$	1,218,850.59
Outstanding Deposits	\$	-
Outstanding Checks	\$	<u>80,479.22</u>
	\$	1,138,371.37

Ledger Balance	\$	969,475.58
Receipts	\$	678,410.83
Disbursements	\$	<u>509,515.04</u>
	\$	1,138,371.37

Reciepts:

\$678,432.57

\$21.74 (Interest)

Disbursements:

7/15/22 Payroll

7/29/22 Payroll

Claims/Warrants:

\$ 71,584.59

\$ 80,844.13

\$ 357,086.32

\$ 509,515.04

Robertson County School District FY 2022-2023						
Cash Flow Projections General Fund 1						
	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>
Balance Carried Forward	\$ 969,475.58	\$ 705,220.84	\$ 721,734.58	\$ 666,683.60	\$ 606,207.48	\$ 800,891.22
REVENUES: Local/State/Other						
Utility Tax	\$ 17,150.54	\$ -	\$ 15,000.00	\$ 9,000.00	\$ -	\$ 15,000.00
Motor Vehicle	\$ 11,259.28	\$ 7,000.00	\$ 5,000.00	\$ 9,000.00	\$ 5,000.00	\$ 3,500.00
Delinquent Tax	\$ 1,679.99	\$ 3,000.00	\$ 1,600.00	\$ -	\$ 100.00	
Telecommunication Tax	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74
Omitted Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 383,000.00	\$ 22,000.00
Franchise Tax	\$ -	\$ -	\$ 1,835.28	\$ 10.14	\$ -	\$ 36,427.26
Interest	\$ 12.82	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Seek/Tier I State	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00
Other Reimb.	\$ 137.34	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
IRS Rebate Payment Reimb					\$ -	
Total:	\$ 211,643.71	\$ 191,513.74	\$ 204,949.02	\$ 199,523.88	\$ 569,613.74	\$ 258,441.00
Interfund Receivables	\$ 214,769.64					
EXPENSES:						
Claims (Expenses)	\$ 181,780.53	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
IRS Rebate Payment to Fund 1					\$ -	
Required Nickle to Building Fund	\$ -	\$ -	\$ -	\$ -	\$ 114,930.00	
Payroll 15th	\$ 44,765.90	\$ 45,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Payroll 30th	\$ 34,582.38	\$ 70,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Total:	\$ 261,128.81	\$ 175,000.00	\$ 260,000.00	\$ 260,000.00	\$ 374,930.00	\$ 260,000.00
ENDING BALANCE:	\$ 705,220.84	\$ 721,734.58	\$ 666,683.60	\$ 606,207.48	\$ 800,891.22	\$ 799,332.22
Robertson County School District FY 2019-2020 - Cash Flow Projection Fund 1						

9

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Balance Carried Forward	\$ 799,332.22	\$ 751,445.96	\$ 726,859.70	\$ 692,273.44	\$ 730,287.18	\$ 699,000.92
REVENUES: Local/State/Other						
Utility Tax	\$ 10,000.00		\$ 26,000.00	\$ 10,000.00	\$ 9,000.00	\$ 10,000.00
Motor Vehicle	\$ 3,500.00	\$ 11,000.00	\$ 14,000.00	\$ 19,000.00	\$ 12,000.00	\$ 10,000.00
Delinquent Tax	\$ 200.00	\$ -		\$ 600.00	\$ 300.00	\$ 1,000.00
Telecommunication Tax	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74	\$ 620.74
Omitted Property Tax	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 28,000.00	\$ 28,000.00	\$ 3,000.00	\$ 4,000.00	\$ 8,000.00	\$ -
Franchise Tax	\$ 7,000.00	\$ 14,000.00	\$ -	\$ 82,000.00	\$ 17,000.00	\$ -
Interest	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Seek/Tier I State	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00	\$ 180,783.00
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
Other Reimb.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Capital Funds Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,197.00
Total:	\$ 232,113.74	\$ 235,413.74	\$ 225,413.74	\$ 298,013.74	\$ 228,713.74	\$ 299,610.74
EXPENSES:						
Claims (Expenses)	\$ 80,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
IRS Bond Payment to Fund 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll 15th	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Payroll 30th	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
1st Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
2nd Summer Check	\$ -		\$ -	\$ -	\$ -	\$ 60,000.00
3rd Summer Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Total:	\$ 280,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00	\$ 440,000.00
ENDING BALANCE:	\$ 751,445.96	\$ 726,859.70	\$ 692,273.44	\$ 730,287.18	\$ 699,000.92	\$ 558,611.66
	End of Month Cash Balance			End of Year Cash Balance		

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	209,341.18	705,674.77
10	6130	INTERFUND RECEIVABLES	-214,769.64	.00
10	6153	ACCOUNTS RECEIVABLE	-34,784.85	.00
10	6181	PREPAID EXPENSES	-8,850.40	.00
	TOTAL ASSETS		-49,063.71	705,674.77
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	9,725.38	-384.26
10	7461	ACCR SALARIES & BENEFIT PAYABLE	100.00	100.00
	TOTAL LIABILITIES		9,825.38	-284.26
FUND BALANCE				
10	6302	REVENUES CONTROL	-181,416.56	-181,416.56
10	7602	EXPENDITURES CONTROL	220,654.89	220,654.89
10	8723	NONSPENDABLE-PREPAIDS	.00	-8,850.40
10	8770	UNASSIGNED FUND BALANCE	.00	-735,778.44
	TOTAL FUND BALANCE		39,238.33	-705,390.51
	TOTAL LIABILITIES + FUND BALANCE		49,063.71	-705,674.77

10

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1



FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20 6101 CASH IN BANK	-34,589.31	-34,589.31
	20 6133 ACCOUNTS RECEIVABLE	-246,983.68	.00
	TOTAL ASSETS	-281,572.99	-34,589.31
LIABILITIES	20 7400 INTERFUND PAYABLES	214,769.64	.00
	20 7481 deferred revenue	32,214.04	.00
	TOTAL LIABILITIES	246,983.68	.00
FUND BALANCE	20 6302 REVENUES CONTROL	-58,672.87	-58,672.87
	20 7602 EXPENDITURES CONTROL	93,262.18	93,262.18
	TOTAL FUND BALANCE	34,589.31	34,589.31
	TOTAL LIABILITIES + FUND BALANCE	281,572.99	34,589.31

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

12

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,314.67	60,127.39
21	6101C	CASH CHARITABLE GAMING	.01	382.56
21	6106	OTHER CASH	.00	182,116.24
	TOTAL ASSETS		-1,314.66	242,626.19
FUND BALANCE				
21	6302	REVENUES CONTROL	-237,554.43	-237,554.43
21	7602	EXPENDITURES CONTROL	2,427.03	2,427.03
21	8737	RESTRICTED - OTHER	236,442.06	-7,498.79
	TOTAL FUND BALANCE		1,314.66	-242,626.19
	TOTAL LIABILITIES + FUND BALANCE		1,314.66	-242,626.19

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	-287.72	14,519.23
		TOTAL ASSETS	-287.72	14,519.23
FUND BALANCE	25	6302 REVENUES CONTROL	-14,807.23	-14,807.23
	25	7602 EXPENDITURES CONTROL	288.00	288.00
	25	8737 RESTRICTED - OTHER	14,806.95	.00
		TOTAL FUND BALANCE	287.72	-14,519.23
		TOTAL LIABILITIES + FUND BALANCE	287.72	-14,519.23

13



ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	6101 CASH IN BANK	19,119.07	57,363.30
		TOTAL ASSETS	19,119.07	57,363.30
FUND BALANCE	31	6302 REVENUES CONTROL	-19,119.07	-19,119.07
	31	8737 RESTRICTED - OTHER	.00	-38,244.23
		TOTAL FUND BALANCE	-19,119.07	-57,363.30
		TOTAL LIABILITIES + FUND BALANCE	-19,119.07	-57,363.30

14

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101	CASH IN BANK	-48,383.03	270,618.49
		TOTAL ASSETS		-48,383.03	270,618.49
FUND BALANCE	32	6302	REVENUES CONTROL	-135,277.17	-135,277.17
	32	7602	EXPENDITURES CONTROL	183,660.20	183,660.20
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-239,645.44
	32	8737	RESTRICTED - OTHER	.00	-33,673.34
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,682.74
		TOTAL FUND BALANCE		48,383.03	-270,618.49
		TOTAL LIABILITIES + FUND BALANCE		48,383.03	-270,618.49

15



ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	.45	23,020.87
		TOTAL ASSETS	.45	23,020.87
FUND BALANCE	36	6302 REVENUES CONTROL	-.45	-.45
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-23,020.42
		TOTAL FUND BALANCE	-.45	-23,020.87
		TOTAL LIABILITIES + FUND BALANCE	-.45	-23,020.87

16

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	25,009.82	41,636.63
51	6153 ACCOUNTS RECEIVABLE	-37,814.48	.00
51	6171 INVENTORIES FOR CONSUMPTION	.00	10,452.00
51	6181 PREPAID EXPENSES	-926.68	.00
51	6400 DEFERRED OUTFLOWS FROM OPEB	.00	68,875.00
51	6400P DEFERRED OUTFLOWS FROM PENSION	.00	102,655.00
	TOTAL ASSETS	-13,731.34	223,618.63
LIABILITIES			
51	7421 ACCOUNTS PAYABLE	109.71	.00
51	75410 UNFUNDED OPEB LIABILITY	.00	-121,388.00
51	7541P NET PENSION LIABILITY	.00	-385,676.00
51	7603 PURCHASE OBLIGATIONS	52.85	52.85
51	77000 DEF INFLOWS FROM OPEB	.00	-24,601.00
51	7700P DEFERRED INFLOWS FROM PENSION	.00	-9,438.00
	TOTAL LIABILITIES	162.56	-541,050.15
FUND BALANCE			
51	6302 REVENUES CONTROL	- .80	- .80
51	7602 EXPENDITURES CONTROL	13,622.43	13,622.43
51	87370 RESTRICTED OTHER OPEB	.00	77,114.00
51	8737P RESTRICTED OTHER	.00	292,459.00
51	8739 RESTRICTED-NEW ASSETS(FD SVC)	.00	-51,397.47
51	8739I RESTRICTED INVENTORY	.00	-10,452.00
51	8753 ASSIGNED-PURCH OBL - CURRENT	-52.85	-52.85
51	8770 UNASSIGNED FUND BALANCE	.00	-3,860.79
	TOTAL FUND BALANCE	13,568.78	317,431.52
	TOTAL LIABILITIES + FUND BALANCE	13,731.34	-223,618.63

17