

BALANCE SHEET

2023-2024

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101		1,036,855.66
10	6153	.00	18,183.42
10	6181	173.07	173.07
	TOTAL ASSETS	18,356.49	1,055,212.15
LIABILITIES			
10	7421	-361.24	-361.24
	TOTAL LIABILITIES	-361.24	-361.24
FUND BALANCE			
10	6302	3,718,417.90	.00
10	7602	-3,768,321.71	.00
10	8723	.00	-1,421.36
10	8770	31,908.56	-1,053,429.55
	TOTAL FUND BALANCE	-17,995.25	-1,054,850.91
	TOTAL LIABILITIES + FUND BALANCE	-18,356.49	-1,055,212.15

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101		
	20	6153		
		CASH IN BANK	.00	-38,839.94
		ACCOUNTS RECEIVABLE	148,372.70	148,372.70
		TOTAL ASSETS	148,372.70	109,532.76
LIABILITIES	20	7481		
		deferred revenue	-109,532.76	-109,532.76
		TOTAL LIABILITIES	-109,532.76	-109,532.76
FUND BALANCE	20	6302		
	20	7602		
		REVENUES CONTROL	1,012,409.62	.00
		EXPENDITURES CONTROL	-1,051,249.56	.00
		TOTAL FUND BALANCE	-38,839.94	.00
		TOTAL LIABILITIES + FUND BALANCE	-148,372.70	-109,532.76

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



ASSETS		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
FUND: 21	DIST ACTIVITY (SPEC REV ANN)			
21	6101 CASH IN BANK	.00	128,545.59	
21	6101C CASH CHARITABLE GAMING	.00	382.71	
21	6106 OTHER CASH	.00	111,634.85	
	TOTAL ASSETS	.00	240,563.15	
FUND BALANCE		522,283.63	.00	
21	6302 REVENUES CONTROL	-293,672.54	.00	
21	7602 EXPENDITURES CONTROL	.00	-11,952.06	
21	8737 RESTRICTED - OTHER	.00	-228,611.09	
21	8770 UNASSIGNED FUND BALANCE	.00	-240,563.15	
	TOTAL FUND BALANCE	.00	-240,563.15	
	TOTAL LIABILITIES + FUND BALANCE	.00	-240,563.15	

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101 CASH IN BANK	.00	13,288.75
	TOTAL ASSETS	.00	13,288.75
FUND BALANCE			
25	6302 REVENUES CONTROL	63,413.76	.00
25	7602 EXPENDITURES CONTROL	-50,125.01	.00
25	8770 UNASSIGNED FUND BALANCE	-13,288.75	-13,288.75
	TOTAL FUND BALANCE	.00	-13,288.75
	TOTAL LIABILITIES + FUND BALANCE	.00	-13,288.75

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
31	6302	42,365.61	.00
31	7602	-42,365.61	.00
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00
	REVENUES CONTROL		
	EXPENDITURES CONTROL		

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13

FUND: 320 BUILDING FUND (5 CENT LEVY)

		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	.00	355,040.35
	6101	.00	355,040.35
	TOTAL ASSETS		
FUND BALANCE	32	495,773.44	.00
	32	-519,887.87	.00
	32	.00	-285,328.18
	32	.00	-93,826.60
	32	24,114.43	24,114.43
	TOTAL FUND BALANCE	.00	-355,040.35
TOTAL LIABILITIES + FUND BALANCE		.00	-355,040.35



ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36 6101 CASH IN BANK	.00	919,013.15
	TOTAL ASSETS	.00	919,013.15
FUND BALANCE			
	36 6302 REVENUES CONTROL	1,621,560.99	.00
	36 7602 EXPENDITURES CONTROL	-725,573.31	.00
	36 8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-23,025.47
	36 8770 UNASSIGNED FUND BALANCE	-895,987.68	-895,987.68
	TOTAL FUND BALANCE	.00	-919,013.15
	TOTAL LIABILITIES + FUND BALANCE	.00	-919,013.15

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 400 DEBT SERVICE FUND			
ASSETS			
40	6101		
40	BD11	.00	.41
40	BD18	.00	320.24
40	BD20	.00	3,648.46
40	BD20B	.00	15.75
40	BD11	.00	11,986,106.47
	TOTAL ASSETS	.00	11,990,091.33
LIABILITIES			
40	7421	.00	-59,947.87
	TOTAL LIABILITIES	.00	-59,947.87
FUND BALANCE			
40	6302	339,068.48	.00
40	7602	-399,016.35	.00
40	8736	.00	-11,990,091.33
40	8770	59,947.87	59,947.87
	TOTAL FUND BALANCE	.00	-11,930,143.46
	TOTAL LIABILITIES + FUND BALANCE	.00	-11,990,091.33

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		96,514.54
51	6153		22,809.15
51	6171	22,809.15	19,335.00
51	64000	.00	87,543.00
51	6400P	.00	413,269.00
	TOTAL ASSETS	22,809.15	639,470.69
LIABILITIES			
51	75410	.00	-121,255.00
51	7541P	.00	-444,224.00
51	77000	.00	-62,073.00
51	7700P	.00	-53,013.00
	TOTAL LIABILITIES	.00	-680,565.00
FUND BALANCE			
51	6302	545,541.19	.00
51	7602	-530,716.62	.00
51	87370	.00	95,785.00
51	8737P	.00	83,968.00
51	8739	.00	-81,689.97
51	8739I	.00	-19,335.00
51	8770	-37,633.72	-37,633.72
	TOTAL FUND BALANCE	-22,809.15	41,094.31
	TOTAL LIABILITIES + FUND BALANCE	-22,809.15	-639,470.69

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 8 GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
80	6201	.00	461,308.60
80	6211	.00	1,050,397.97
80	6212	.00	-241,712.99
80	6221	.00	18,978,547.91
80	6222	.00	-4,477,640.41
80	6231	.00	686,929.19
80	6232	.00	-419,279.45
80	6241	.00	390,458.58
80	6242	.00	-235,246.87
80	6251	.00	2,250,190.98
80	6252	.00	-1,373,711.85
	TOTAL ASSETS	.00	17,070,241.66
FUND BALANCE			
80	6302	-2,431.86	.00
80	7602	-666,857.86	.00
80	8710	669,289.72	-17,070,241.66
	TOTAL FUND BALANCE	.00	-17,070,241.66
TOTAL LIABILITIES + FUND BALANCE		.00	-17,070,241.66

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 81 FOOD SERVICE ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
81	6221	.00	1,198,659.00
81	6222	.00	-268,092.20
81	6231	.00	17,711.93
81	6232	.00	-16,862.74
81	6241	.00	32,002.00
81	6242	.00	-14,400.90
81	6251	.00	537,902.89
81	6252	.00	-369,614.76
	TOTAL ASSETS	.00	1,117,305.22
FUND BALANCE			
81	6302	-44.30	.00
81	7602	-74,847.22	.00
81	8711	74,891.52	-1,117,305.22
	TOTAL FUND BALANCE	.00	-1,117,305.22
TOTAL LIABILITIES + FUND BALANCE			
		.00	-1,117,305.22

ROBERTSON COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 13



FUND: 9		LONG TERM DEBT	NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS	90	6304	RETIREMENT OF LONG TERM DEBT	.00	22,099,705.00
		TOTAL ASSETS		.00	22,099,705.00
LIABILITIES	90	7511	LONG TERM BONDS	.00	-21,970,000.00
	90	7531	LEASE OBLIGATIONS	.00	-129,705.00
		TOTAL LIABILITIES		.00	-22,099,705.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-22,099,705.00

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