

**BAS FORM: REQUIRED**

**DISTRICT:** \_\_\_\_\_  
**Annual Financial and Budget Report**

**General Fund - Combined  
 (Total Unrestricted and Restricted)**

**BALANCE SHEET  
 For Year Ended June 30, 2021**

DESCRIPTION	ACCOUNT CODE	General Fund - COMBINED (Total Restricted and Unrestricted)
<b>ASSETS</b>		
<b>Cash, Investments, and Receivables:</b>		
<b>Cash:</b>		
<b>In County Treasury</b>	9110	
<b>Awaiting Deposit and in Banks</b>	9120	
<b>Revolving Cash Accounts:</b>	9130	
<b>Investments (at cost)</b>	9150	
<b>Accounts Receivable</b>	9160	
<b>Due from Other Funds</b>	9170	
<b>Inventories, Stores, and Prepaid Items</b>	9200	
<b>Fixed Assets</b>	9300	
<b>Other Debits</b>	9400	
<b>TOTAL ASSETS</b>		
<b>LIABILITIES</b>		
<b>Current Liabilities and Deferred Revenue</b>		
<b>Accounts Payable</b>	9510	
<b>Due to Other Funds</b>	9520	
<b>Temporary Loans</b>	9530	
<b>Deferred Revenues</b>	9540	
<b>Current Portion of Long-Term Liability</b>	9560	
<b>Long Term Liabilities</b>	9600	
<b>TOTAL LIABILITIES</b>		
<b>FUND EQUITY</b>		
<b>Beginning Fund Balance</b>	9701	
<b>TOTAL FUND EQUITY</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>		

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

20 Debt Service Funds:  
 21 Bond Interest & Redemption Fund  
 22 Revenue Bond Interest & Redemption Fund  
 29 Other Debt Service Funds

**BALANCE SHEET**  
 For Year Ended June 30, 2021

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
In County Treasury	9110			
Awaiting Deposit and Banks	9120			
Investments (at cost)	9150			
Accounts Receivable	9160			
Due from Other Funds	9170			
Other Debits	9400			
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue				
Accounts Payable	9510			
Due to Other Funds	9520			
Temporary Loans	9530			
Deferred Revenues	9540			
Current Portion of Long-Term Liability	9560			
Long Term Liabilities	9600			
<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
Beginning Fund Balance	9701			
<b>TOTAL FUND EQUITY</b>				
<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>				

\* Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

**30 Special Reserve Funds:**

**31 Bookstore Fund**

**32 Cafeteria Fund**

**33 Child Development Fund**

**34 Farm Operation Fund**

**35 Revenue Bond Project Fund**

**39 Other Special Revenue Funds**

**BALANCE SHEET**

**For Year Ended June 30, 2021**

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
<b>Cash, Investments and Receivables:</b>				
<b>Cash:</b>				
<b>In County Treasury</b>	9110			
<b>Awaiting Deposit and Banks</b>	9120			
<b>Investments (at cost)</b>	9150			
<b>Accounts Receivable</b>	9160			
<b>Due from Other Funds</b>	9170			
<b>Inventories, Stores, and Prepaid Items</b>	9200			
<b>Fixed Assets</b>	9300			
<b>Other Debits</b>	9400			
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
<b>Current Liabilities and Deferred Revenue</b>				
<b>Accounts Payable</b>	9510			
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<b>Temporary Loans</b>	9530			
<b>Deferred Revenues</b>	9540			
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<b>Long Term Liabilities</b>	9600			
<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
<b>Beginning Fund Balance</b>	9701			
<b>TOTAL FUND EQUITY</b>				
<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>				

\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

40 Capital Project Funds  
 41 Capital Outlay Projects Fund  
 42 Revenue Bond Construction Fund

**BALANCE SHEET**  
 For Year Ended June 30, 2021

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
In County Treasury	9110			
Awaiting Deposit and Banks	9120			
Investments (at cost)	9150			
Accounts Receivable	9160			
Due from Other Funds	9170			
Inventories, Stores, and Prepaid Items	9200			
Fixed Assets	9300			
Other Debits	9400			
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue				
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<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
Beginning Fund Balance	9701			
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DISTRICT: \_\_\_\_\_  
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50 Enterprise Funds:  
 51 Book Store Fund  
 52 Cafeteria Fund

53 Farm Operation Fund  
 59 Other Enterprise Fund

**BALANCE SHEET**  
 For Year Ended June 30, 2021

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
In County Treasury	9110			
Awaiting Deposit and Banks	9120			
Investments (at cost)	9150			
Accounts Receivable	9160			
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Other Debits	9400			
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue				
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<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
Beginning Fund Balance	9701			
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\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
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60 Internal Service Funds  
 61 Self Insurance Fund  
 69 Other Internal Service Funds

**BALANCE SHEET**  
 For Year Ended June 30, 2021

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<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
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\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
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**Fiduciary Funds Group:**

**70 Trust Funds**

71 Associated Students Fund

72 Student Representation Fee

73 Student Body Center Fee

74 Student Financial Aid Fund

**75 Scholarship & Loan Trust Fund**

76 Investment Trust Fund

77 Deferred Compensation Fund

77 Deferred Compensation Fund

79 Other Trust Funds

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 For Year Ended June 30, 2021

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Investments (at cost)	9150			
Accounts Receivable	9160			
Student Loans Receivables	9160			
Due from Other Funds	9170			
Inventories, Stores, and Prepaid Items	9200			
Other Debits	9400			
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<b>LIABILITIES</b>				
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\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
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**Fiduciary Funds Group:**

**80 Agency Funds**

81 Students Clubs Agency Fund

82 Scholarship & Loan Agency Fund

83 Foundation Agency Fund

84 JPA Custodian Agency Fund

85 Deferred Compensation Agency Fund

89 Other Agency Funds

**BALANCE SHEET**  
 For Year Ended June 30, 2021

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<b>ASSETS</b>				
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<b>Cash:</b>				
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