

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-104,950.37	941,831.50
	10	6130	INTERFUND RECEIVABLES	104,950.37	104,950.37
	10	6153	ACCOUNTS RECEIVABLE	35,876.96	35,876.96
	10	6181	PREPAID EXPENSES	131.63	131.63
		TOTAL ASSETS		36,008.59	1,082,790.46
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-14,914.20	-14,914.20
		TOTAL LIABILITIES		-14,914.20	-14,914.20
FUND BALANCE					
	10	6302	REVENUES CONTROL	4,005,209.91	.00
	10	7602	EXPENDITURES CONTROL	-3,859,958.26	.00
	10	8723	NONSPENDABLE-PREPAIDS	100.33	-131.63
	10	8770	UNASSIGNED FUND BALANCE	-166,446.37	-1,067,744.63
		TOTAL FUND BALANCE		-21,094.39	-1,067,876.26
		TOTAL LIABILITIES + FUND BALANCE		-36,008.59	-1,082,790.46

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	104,950.37	.00
	20	6153	ACCOUNTS RECEIVABLE	140,619.13	140,619.13
			TOTAL ASSETS	245,569.50	140,619.13
LIABILITIES					
	20	7400	INTERFUND PAYABLES	-104,950.37	-104,950.37
	20	7481	deferred revenue	-35,668.76	-35,668.76
			TOTAL LIABILITIES	-140,619.13	-140,619.13
FUND BALANCE					
	20	6302	REVENUES CONTROL	1,446,059.46	.00
	20	7602	EXPENDITURES CONTROL	-1,551,009.83	.00
			TOTAL FUND BALANCE	-104,950.37	.00
			TOTAL LIABILITIES + FUND BALANCE	-245,569.50	-140,619.13

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	153,014.49
	21	6101C	CASH CHARITABLE GAMING	.00	382.87
	TOTAL ASSETS			.00	153,397.36
FUND BALANCE					
	21	6302	REVENUES CONTROL	362,477.42	.00
	21	7602	EXPENDITURES CONTROL	-224,048.28	.00
	21	8737	RESTRICTED - OTHER	-138,429.14	-153,397.36
	TOTAL FUND BALANCE			.00	-153,397.36
	TOTAL LIABILITIES + FUND BALANCE			.00	-153,397.36

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 25 SCHOOL ACTIVITY ACCOUNT FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		.00	33,822.43
		TOTAL ASSETS		.00	33,822.43
FUND BALANCE					
25	6302	REVENUES CONTROL		94,186.20	.00
25	7602	EXPENDITURES CONTROL		-60,363.77	.00
25	8737	RESTRICTED - OTHER		-33,822.43	-33,822.43
		TOTAL FUND BALANCE		.00	-33,822.43
		TOTAL LIABILITIES + FUND BALANCE		.00	-33,822.43

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	4.76
			TOTAL ASSETS	.00	4.76
FUND BALANCE					
	31	6302	REVENUES CONTROL	40,071.76	.00
	31	7602	EXPENDITURES CONTROL	-40,067.00	.00
	31	8737	RESTRICTED - OTHER	-4.76	-4.76
			TOTAL FUND BALANCE	.00	-4.76
			TOTAL LIABILITIES + FUND BALANCE	.00	-4.76

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
32	6101	CASH IN BANK		.00	399,081.48
		TOTAL ASSETS		.00	399,081.48
FUND BALANCE					
32	6302	REVENUES CONTROL		599,852.72	.00
32	7602	EXPENDITURES CONTROL		-542,701.30	.00
32	8734	RESTRICTED-SFCC ESCROW-PRIOR		.00	-341,929.46
32	8737	RESTRICTED - OTHER		-57,151.42	-57,151.42
32	8738	RESTRICTED-SFCC ESCROW-CURRENT		.00	-.60
		TOTAL FUND BALANCE		.00	-399,081.48
		TOTAL LIABILITIES + FUND BALANCE		.00	-399,081.48

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BALANCE SHEET FOR 2026 13

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
36	6302	REVENUES CONTROL		34.26	.00
36	7602	EXPENDITURES CONTROL		-442,656.35	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1		442,622.09	.00
TOTAL FUND BALANCE				.00	.00
TOTAL LIABILITIES + FUND BALANCE				.00	.00

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
40	6101		CASH IN BANK	181.83	181.83
40	6101	BD18	CASH IN BANK	303.46	1,455.75
40	6101	BD20	CASH IN BANK	244.51	4,488.29
40	6101	BD20B	CASH IN BANK	.00	233.36
40	6101	BD24	CASH IN BANK	222.53	426.23
40	6105	BD11	CASH WITH FISCAL AGENTS	1,365,594.44	15,947,196.61
TOTAL ASSETS				1,366,546.77	15,953,982.07
FUND BALANCE					
40	6302		REVENUES CONTROL	421,572.58	.00
40	7602		EXPENDITURES CONTROL	-421,572.58	.00
40	8736		RESTRICTED - DEBT SERVICE	-1,366,546.77	-15,953,982.07
TOTAL FUND BALANCE				-1,366,546.77	-15,953,982.07
TOTAL LIABILITIES + FUND BALANCE				-1,366,546.77	-15,953,982.07

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	.00	34,806.16
51	6153	ACCOUNTS RECEIVABLE	19,891.15	19,891.15
51	6171	INVENTORIES FOR CONSUMPTION	-11,152.00	14,472.00
51	64000	DEFERRED OUTFLOWS FROM OPEB	.00	33,058.00
51	6400P	DEFERRED OUTFLOWS FROM PENSION	.00	80,253.00
51	65410	FUNDED OPE ASSET	.00	9,524.00
TOTAL ASSETS			8,739.15	192,004.31
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-42.37	-42.37
51	7541P	NET PENSION LIABILITY	.00	-328,927.00
51	77000	DEF INFLOWS FROM OPEB	.00	-119,421.00
51	7700P	DEFERRED INFLOWS FROM PENSION	.00	-98,534.00
TOTAL LIABILITIES			-42.37	-546,924.37
FUND BALANCE				
51	6302	REVENUES CONTROL	461,472.61	.00
51	7602	EXPENDITURES CONTROL	-493,352.34	.00
51	87370	RESTRICTED OTHER OPEB	.00	76,839.00
51	8737P	RESTRICTED OTHER	.00	347,208.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	23,182.95	-69,126.94
TOTAL FUND BALANCE			-8,696.78	354,920.06
TOTAL LIABILITIES + FUND BALANCE			-8,739.15	-192,004.31

ROBERTSON COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 13

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	461,308.60
80	6211	LAND IMPROVEMENTS	.00	1,050,397.97
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-340,577.99
80	6221	BUILDINGS & BLDG IMPROVEMENTS	1,208,055.70	20,545,310.11
80	6222	ACCUM DEP - BUILDING & IMPROVE	-4,026.85	-5,249,592.57
80	6231	TECHNOLOGY EQUIPMENT	.00	725,161.80
80	6232	ACCUM DEP TECHNOLOGY	.00	-456,180.71
80	6241	VEHICLES	.00	539,501.58
80	6242	ACCUM DEP - VEHICLES	.00	-313,542.39
80	6251	GENERAL EQUIPMENT	.00	2,351,091.62
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-1,552,180.53
80	6261	CONSTRUCTION WORK IN PROGRESS	-1,206,507.93	.00
TOTAL ASSETS			-2,479.08	17,760,697.49
FUND BALANCE				
80	6302	REVENUES CONTROL	-40,611.57	.00
80	7602	EXPENDITURES CONTROL	-640,573.32	.00
80	8710	INVESTMENTS-GOVERNMENTAL ASSET	683,663.97	-17,760,697.49
TOTAL FUND BALANCE			2,479.08	-17,760,697.49
TOTAL LIABILITIES + FUND BALANCE			2,479.08	-17,760,697.49

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BALANCE SHEET FOR 2026 13

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	1,198,659.00
81	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-316,038.56
81	6231	TECHNOLOGY EQUIPMENT	.00	8,766.16
81	6232	ACCUM DEP TECHNOLOGY	.00	-7,267.78
81	6241	VEHICLES	.00	32,002.00
81	6242	ACCUM DEP - VEHICLES	.00	-27,201.70
81	6251	GENERAL EQUIPMENT	.00	534,000.89
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-409,402.86
TOTAL ASSETS			.00	1,013,517.15
FUND BALANCE				
81	7602	EXPENDITURES CONTROL	-47,839.98	.00
81	8711	INVESTMENTS-BUSINESS ASSETS	47,839.98	-1,013,517.15
TOTAL FUND BALANCE			.00	-1,013,517.15
TOTAL LIABILITIES + FUND BALANCE			.00	-1,013,517.15

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BALANCE SHEET FOR 2026 13

FUND: 9 LONG TERM DEBT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
90	6304	RETIREMENT OF LONG TERM DEBT		-254,166.00	23,267,158.00
	TOTAL ASSETS			-254,166.00	23,267,158.00
LIABILITIES					
90	7511	LONG TERM BONDS		215,000.00	-23,020,000.00
90	7531	LEASE OBLIGATIONS		32,242.00	-158,649.00
90	7551	LONG TERM COMPENSATED ABSENCES		6,924.00	-88,509.00
	TOTAL LIABILITIES			254,166.00	-23,267,158.00
	TOTAL LIABILITIES + FUND BALANCE			254,166.00	-23,267,158.00

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