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ADAIR COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 2

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| FUND: 1 GENERAL FUND             |      |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|---------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                 |                          |                    |
| 10                               | 6101 | CASH IN BANK                    | 591,270.05               | 4,370,861.06       |
| 10                               | 6131 | RECEIVABLE FROM SPECIAL REV FN  | -324.04                  | -324.04            |
| TOTAL ASSETS                     |      |                                 | 590,946.01               | 4,370,537.02       |
| <b>LIABILITIES</b>               |      |                                 |                          |                    |
| 10                               | 7421 | ACCOUNTS PAYABLE                | .00                      | 96.12              |
| 10                               | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 250.65                   | -24,420.80         |
| 10                               | 7472 | FICA WITHHELD PAYABLE           | -14.54                   | -14.54             |
| 10                               | 7474 | KTRS WITHHELD PAYABLE           | .00                      | 1,251.95           |
| 10                               | 7493 | SICK LEAVE PAYABLE IN PROCESS   | .00                      | -11,000.00         |
| 10                               | 7603 | PURCHASE OBLIGATIONS            | -31,292.44               | 161,282.33         |
| TOTAL LIABILITIES                |      |                                 | -31,056.33               | 127,195.06         |
| <b>FUND BALANCE</b>              |      |                                 |                          |                    |
| 10                               | 6302 | REVENUES CONTROL                | -1,111,578.70            | -1,952,258.75      |
| 10                               | 7602 | EXPENDITURES CONTROL            | 520,396.58               | 1,095,322.86       |
| 10                               | 8753 | ASSIGNED-PURCH OBL - CURRENT    | 31,292.44                | -161,282.33        |
| 10                               | 8770 | UNASSIGNED FUND BALANCE         | .00                      | -3,479,513.86      |
| TOTAL FUND BALANCE               |      |                                 | -559,889.68              | -4,497,732.08      |
| TOTAL LIABILITIES + FUND BALANCE |      |                                 | -590,946.01              | -4,370,537.02      |

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| FUND: 2 SPECIAL REVENUE          |      |                              | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|-----------------------|-----------------|
| <b>ASSETS</b>                    |      |                              |                       |                 |
| 20                               | 6101 | CASH IN BANK                 | 10,689.96             | 326,402.32      |
| 20                               | 6130 | INTERFUND RECEIVABLES        | 324.04                | 324.04          |
| TOTAL ASSETS                     |      |                              | 11,014.00             | 326,726.36      |
| <b>LIABILITIES</b>               |      |                              |                       |                 |
| 20                               | 7421 | ACCOUNTS PAYABLE             | -324.04               | -1,374.04       |
| 20                               | 7603 | PURCHASE OBLIGATIONS         | 51,265.36             | 220,877.51      |
| TOTAL LIABILITIES                |      |                              | 50,941.32             | 219,503.47      |
| <b>FUND BALANCE</b>              |      |                              |                       |                 |
| 20                               | 6302 | REVENUES CONTROL             | -183,654.11           | -659,132.05     |
| 20                               | 7602 | EXPENDITURES CONTROL         | 172,964.15            | 333,779.73      |
| 20                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | -51,265.36            | -220,877.51     |
| TOTAL FUND BALANCE               |      |                              | -61,955.32            | -546,229.83     |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | -11,014.00            | -326,726.36     |

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| FUND: 310 CAPITAL OUTLAY FUND    |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                                |                          |                    |
| 31                               | 6101               | CASH IN BANK                   | 53.33                    | 117,111.65         |
|                                  | TOTAL ASSETS       |                                | 53.33                    | 117,111.65         |
| <b>FUND BALANCE</b>              |                    |                                |                          |                    |
| 31                               | 6302               | REVENUES CONTROL               | -53.33                   | -116,231.46        |
| 31                               | 8734               | RESTRICTED-SFCC ESCROW-PRIOR   | .00                      | -808.99            |
| 31                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -6.54              |
| 31                               | 8738               | RESTRICTED-SFCC ESCROW-CURRENT | .00                      | -64.66             |
|                                  | TOTAL FUND BALANCE |                                | -53.33                   | -117,111.65        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                                | -53.33                   | -117,111.65        |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |                    |                               |                          |                    |
| 32                                    | 6101               | CASH IN BANK                  | 53.33                    | 281,838.52         |
|                                       | TOTAL ASSETS       |                               | 53.33                    | 281,838.52         |
| <b>FUND BALANCE</b>                   |                    |                               |                          |                    |
| 32                                    | 6302               | REVENUES CONTROL              | -53.33                   | -281,764.21        |
| 32                                    | 8734               | RESTRICTED-SFCC ESCROW-PRIOR  | .00                      | -45.71             |
| 32                                    | 8735               | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -28.60             |
|                                       | TOTAL FUND BALANCE |                               | -53.33                   | -281,838.52        |
| TOTAL LIABILITIES + FUND BALANCE      |                    |                               | -53.33                   | -281,838.52        |

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| FUND: 360 CONSTRUCTION FUND      |                    |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                               |                          |                    |
| 36                               | 6101               | CASH IN BANK                  | 106.66                   | 57,381.03          |
|                                  | TOTAL ASSETS       |                               | 106.66                   | 57,381.03          |
| FUND BALANCE                     |                    |                               |                          |                    |
| 36                               | 6302               | REVENUES CONTROL              | -106.66                  | -225.41            |
| 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1 | .00                      | -57,155.62         |
|                                  | TOTAL FUND BALANCE |                               | -106.66                  | -57,381.03         |
| TOTAL LIABILITIES + FUND BALANCE |                    |                               | <u>-106.66</u>           | <u>-57,381.03</u>  |

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| FUND: 400 DEBT SERVICE FUND      |                    |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|----------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                      |                          |                    |
| 40                               | 6101               | CASH IN BANK         | -227,323.61              | -1,091,899.93      |
|                                  | TOTAL ASSETS       |                      | -227,323.61              | -1,091,899.93      |
| FUND BALANCE                     |                    |                      |                          |                    |
| 40                               | 7602               | EXPENDITURES CONTROL | 227,323.61               | 1,091,899.93       |
|                                  | TOTAL FUND BALANCE |                      | 227,323.61               | 1,091,899.93       |
| TOTAL LIABILITIES + FUND BALANCE |                    |                      | 227,323.61               | 1,091,899.93       |

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| FUND: 51 FOOD SERVICE FUND       |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 51                               | 6101 | CASH IN BANK                  | -61,429.80               | 452,329.79         |
|                                  |      | TOTAL ASSETS                  | -61,429.80               | 452,329.79         |
| <b>LIABILITIES</b>               |      |                               |                          |                    |
| 51                               | 7603 | PURCHASE OBLIGATIONS          | 250.00                   | 250.00             |
|                                  |      | TOTAL LIABILITIES             | 250.00                   | 250.00             |
| <b>FUND BALANCE</b>              |      |                               |                          |                    |
| 51                               | 6302 | REVENUES CONTROL              | -12,194.65               | -22,019.30         |
| 51                               | 7602 | EXPENDITURES CONTROL          | 73,624.45                | 86,271.09          |
| 51                               | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00                      | -516,581.58        |
| 51                               | 8753 | ASSIGNED-PURCH OBL - CURRENT  | -250.00                  | -250.00            |
|                                  |      | TOTAL FUND BALANCE            | 61,179.80                | -452,579.79        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | 61,429.80                | -452,329.79        |

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| FUND: 7000 TRUST/AGENCY FUNDS    |                    |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE     |
|----------------------------------|--------------------|----------------------|--------------------------|------------------------|
| <b>ASSETS</b>                    |                    |                      |                          |                        |
| 70                               | 6101               | CASH IN BANK         | 51,685.10                | 75,255.15              |
|                                  | TOTAL ASSETS       |                      | 51,685.10                | 75,255.15              |
| <b>FUND BALANCE</b>              |                    |                      |                          |                        |
| 70                               | 6302               | REVENUES CONTROL     | -170,704.17              | -33,703,942.97         |
| 70                               | 7602               | EXPENDITURES CONTROL | 119,019.07               | 33,628,687.82          |
|                                  | TOTAL FUND BALANCE |                      | -51,685.10               | -75,255.15             |
| TOTAL LIABILITIES + FUND BALANCE |                    |                      | ===== -51,685.10 =====   | ===== -75,255.15 ===== |



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| FUND: 8 GOVERNMENT ASSETS        |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                                |                          |                    |
| 80                               | 6201 | LAND                           | .00                      | 946,256.00         |
| 80                               | 6202 | ACCUMULATE DEPRECIATION - LAND | .00                      | -913.10            |
| 80                               | 6211 | LAND IMPROVEMENTS              | .00                      | 1,517,594.00       |
| 80                               | 6212 | ACCUMULATED DEP. - LAND IMPRT  | .00                      | -1,322,735.81      |
| 80                               | 6221 | BLDGS AND BLDG IMPROVEMENTS    | .00                      | 43,194,980.75      |
| 80                               | 6222 | ACCUM. DEP - BLDGS AND IMPRVT  | .00                      | -12,808,272.90     |
| 80                               | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 450,322.79         |
| 80                               | 6232 | ACCUM. DEP. - TECH EQUIPMENT   | .00                      | -364,095.60        |
| 80                               | 6241 | VEHICLES                       | .00                      | 3,967,524.00       |
| 80                               | 6242 | ACCUM. DEPRECIATION - VEHICLES | .00                      | -3,167,912.08      |
| 80                               | 6251 | GENERAL EQUIPMENT              | .00                      | 992,268.34         |
| 80                               | 6252 | ACCUM DEP - GENERAL EQUIPMENT  | .00                      | -898,128.95        |
| TOTAL ASSETS                     |      |                                | .00                      | 32,506,887.44      |
| FUND BALANCE                     |      |                                |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVT ASSETS      | .00                      | -32,506,887.44     |
| TOTAL FUND BALANCE               |      |                                | .00                      | -32,506,887.44     |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -32,506,887.44     |

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| FUND: 81 FOOD SERVICE ASSETS     |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |      |                               |                          |                    |
| 81                               | 6222 | ACCUM. DEP - BLDGS AND IMPRVT | .00                      | 1.00               |
| 81                               | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 455.50             |
| 81                               | 6232 | ACCUM. DEP. - TECH EQUIPMENT  | .00                      | -455.50            |
| 81                               | 6251 | GENERAL EQUIPMENT             | .00                      | 682,448.41         |
| 81                               | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00                      | -558,238.25        |
| TOTAL ASSETS                     |      |                               | .00                      | 124,211.16         |
| FUND BALANCE                     |      |                               |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS ASSETS | .00                      | -124,211.16        |
| TOTAL FUND BALANCE               |      |                               | .00                      | -124,211.16        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | .00                      | -124,211.16        |

\*\* END OF REPORT - Generated by renae smith \*\*