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GRAVES COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 13

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-2,697,514.60	1,430,261.49
10	6102	CASH - PAYROLL ACCOUNT	.00	11,259.45
10	6130	INTERFUND RECEIVABLES	2,431,837.55	2,431,837.55
10	6153	ACCOUNTS RECEIVABLE	349,960.17	349,960.17
TOTAL ASSETS			84,283.12	4,223,318.66
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-89,364.41	-85,588.88
10	7461	ACCR SALARIES & BENEFIT PAYABLE	11,948.48	.00
10	7472	FICA WITHHELD PAYABLE	.00	55.96
10	7473	STATE TAX WITHHELD PAYABLE	.00	29.36
10	7475	CERS WITHHELD PAYABLE	.00	979.86
10	7603	PURCHASE OBLIGATIONS	-30,497.86	.00
TOTAL LIABILITIES			-107,913.79	-84,523.70
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	37,627,600.18	.00
10	7602	EXPENDITURES CONTROL	-33,681,672.41	.00
10	8732	RESTRICTED SICK LEAVE PAYABLE	-245,600.00	-245,600.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	245,600.00	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	30,497.86	.00
10	8770	UNASSIGNED FUND BALANCE	-3,952,794.96	-3,893,194.96
TOTAL FUND BALANCE			23,630.67	-4,138,794.96
TOTAL LIABILITIES + FUND BALANCE			<u>-84,283.12</u>	<u>-4,223,318.66</u>

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FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6100	GCSNR CASH - GCS NAMING RIGHTS	.00	14,670.83
20	6101	CASH IN BANK	2,257,376.73	.00
20	6153	ACCOUNTS RECEIVABLE	2,627,060.84	2,627,060.84
TOTAL ASSETS			<u>4,884,437.57</u>	<u>2,641,731.67</u>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	-2,259,244.11	-2,259,244.11
20	7421	ACCOUNTS PAYABLE	5,865.58	.00
20	7481	ADVANCES FROM GRANTORS	-382,487.56	-382,487.56
TOTAL LIABILITIES			<u>-2,635,866.09</u>	<u>-2,641,731.67</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	5,781,866.78	.00
20	7602	EXPENDITURES CONTROL	-8,030,438.26	.00
TOTAL FUND BALANCE			<u>-2,248,571.48</u>	<u>.00</u>
TOTAL LIABILITIES + FUND BALANCE			<u>===== -4,884,437.57 =====</u>	<u>===== -2,641,731.67 =====</u>

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FUND: 22 DIST ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	.00	154,749.55
	TOTAL ASSETS		.00	154,749.55
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	94,555.11	.00
22	7602	EXPENDITURES CONTROL	-23,334.39	.00
22	8737	RESTRICTED - OTHER	-71,220.72	-154,749.55
	TOTAL FUND BALANCE		.00	-154,749.55
TOTAL LIABILITIES + FUND BALANCE			.00	-154,749.55

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FUND: 25 FUND 25 - SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
25	6106	7013	CASH - CENTRAL ELEM	.00	30,295.69
25	6106	7040	CASH - FFARM ELEM	.00	12,467.47
25	6106	7060	CASH - FARMINGTON ELEM	.00	24,724.03
25	6106	7100	CASH - GRAVES CO MS	.00	45,559.46
25	6106	7110	CASH - LOWES ELEM	.00	9,053.92
25	6106	7150	CASH - SEDALIA ELEM	.00	13,775.44
25	6106	7170	CASH - SYMSONIA ELEM	.00	45,006.28
25	6106	7200	CASH - WINGO ELEM	.00	15,536.33
25	6106	7215	CASH - GRAVES CO HS	.00	403,585.96
TOTAL ASSETS				.00	600,004.58
<b>FUND BALANCE</b>					
25	6302		REVENUES CONTROL	1,308,004.37	.00
25	7602		EXPENDITURES CONTROL	-707,999.79	.00
25	8737		RESTRICTED - OTHER	-12,645.28	-600,004.58
25	8770		UNASSIGNED FUND BALANCE	-587,359.30	.00
TOTAL FUND BALANCE				.00	-600,004.58
TOTAL LIABILITIES + FUND BALANCE				.00	-600,004.58

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	.00	354,106.31
	TOTAL ASSETS		.00	354,106.31
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	373,194.00	.00
31	7602	EXPENDITURES CONTROL	-253,093.44	.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	-3,406.88	-184,274.13
31	8737	RESTRICTED - OTHER	49,731.62	.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	-166,425.30	-169,832.18
	TOTAL FUND BALANCE		.00	-354,106.31
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -354,106.31

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	1,709,226.00	.00
32	7602	EXPENDITURES CONTROL	-1,709,226.00	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====	=====

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
	36	6101	CASH IN BANK	261,337.01	474,066.37
	36	6106	2020 CASH	.00	206,120.73
		TOTAL ASSETS		<u>261,337.01</u>	<u>680,187.10</u>
<b>FUND BALANCE</b>					
	36	6302	REVENUES CONTROL	223,174.71	.00
	36	7602	EXPENDITURES CONTROL	-484,511.72	.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-680,187.10
		TOTAL FUND BALANCE		<u>-261,337.01</u>	<u>-680,187.10</u>
		TOTAL LIABILITIES + FUND BALANCE		<u>=====</u> <u>-261,337.01</u>	<u>=====</u> <u>-680,187.10</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	2,593,886.34	.00
40	7602	EXPENDITURES CONTROL	-2,593,886.34	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	.00	1,936,910.74
51	6153	ACCOUNTS RECEIVABLE	26,713.11	26,713.11
51	6171	INVENTORIES FOR CONSUMPTION	.00	63,036.16
51	64000	DEF OUTFLOWS-OPEB LIABILITY	143,445.63	393,028.63
51	6400P	DEF OUTFLOWS/PENSION LIABILITY	-89,216.92	385,242.08
TOTAL ASSETS			80,941.82	2,804,930.72
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-5,248.19	-12,897.59
51	7541O	UNFUNDED OPEB LIABILITIES	-226,251.35	-888,825.35
51	7541P	UNFUNDED PENSION LIABILITIES	-124,866.63	-2,831,088.63
51	7551	COMPENSATED ABSENCES	.00	-56,621.69
51	7700O	DEF INFLOW - OPEB LIABILITY	45,969.10	-229,260.90
51	7700P	DEF INFLOW - PENSION LIABILITY	53,655.01	-70,106.99
TOTAL LIABILITIES			-256,742.06	-4,088,801.15
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	5,059,680.51	.00
51	7602	EXPENDITURES CONTROL	-3,124,004.70	.00
51	8737O	RESTRICTED OPEB ENTERPRISE ONL	725,057.62	725,057.62
51	8737P	RESTRICTED-OTH-PENSION LIAB	-527,792.46	2,515,953.54
51	8739	RESTRICTED NET ASSETS	-1,957,140.73	-1,957,140.73
TOTAL FUND BALANCE			175,800.24	1,283,870.43
TOTAL LIABILITIES + FUND BALANCE			-80,941.82	-2,804,930.72

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	168,595.24	.00
52	6153	ACCOUNTS RECEIVABLE	35.44	35.44
52	6400O	DEF OUTFLOWS-OPEB LIABILITY	6,663.06	26,002.06
52	6400P	DEF OUTFLOWS/PENSION LIABILITY	-4,144.13	33,966.87
TOTAL ASSETS			171,149.61	60,004.37
<b>LIABILITIES</b>				
52	7400	INTERFUND PAYABLES	-172,593.44	-172,593.44
52	7421	ACCOUNTS PAYABLE	.00	-148.12
52	7541O	UNFUNDED OPEB LIABILITIES	-10,509.39	-64,407.39
52	7541P	UNFUNDED PENSION LIABILITIES	-5,800.06	-219,804.06
52	7700O	DEF INFLOW - OPEB LIABILITY	2,135.27	-18,152.73
52	7700P	DEF INFLOW - PENSION LIABILITY	2,492.28	-6,680.72
TOTAL LIABILITIES			-184,275.34	-481,786.46
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	116,964.49	.00
52	7602	EXPENDITURES CONTROL	-80,093.27	.00
52	8712	UNRESTRICTED NET POSITION	-499,611.46	172,706.12
52	8737O	RESTRICTED OPEB ENTERPRISE ONL	56,558.06	56,558.06
52	8737P	RESTRICTED-OTH-PENSION LIAB	419,307.91	192,517.91
TOTAL FUND BALANCE			13,125.73	421,782.09
TOTAL LIABILITIES + FUND BALANCE			-171,149.61	-60,004.37

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FUND: 7100 TRUST/AGENCY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
71	6101	CASH IN BANK	.00	183,206.34
71	6153	ACCOUNTS RECEIVABLE	250.00	250.00
TOTAL ASSETS			250.00	183,456.34
<b>LIABILITIES</b>				
71	7421	ACCOUNTS PAYABLE	-147.80	-988.47
TOTAL LIABILITIES			-147.80	-988.47
<b>FUND BALANCE</b>				
71	6302	REVENUES CONTROL	306,958.02	.00
71	7602	EXPENDITURES CONTROL	-124,592.35	.00
71	8737	RESTRICTED - OTHER	-182,467.87	-182,467.87
TOTAL FUND BALANCE			-102.20	-182,467.87
TOTAL LIABILITIES + FUND BALANCE			-250.00	-183,456.34

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	1,482,707.46
80	6211	LAND IMPROVEMENTS	.00	164,074.54
80	6212	ACC DEPRECIATION - LAND IMPROV	.00	-112,017.78
80	6221	BUILDINGS & BUILDING IMPROVEME	.00	62,166,084.84
80	6222	ACC DEPRECIATION-BUILDINGS	.00	-23,840,112.32
80	6231	TECHNOLOGY EQUIPMENT	.00	1,298,548.41
80	6232	ACC DEPRECIATION-TECH DEPT	.00	-923,370.32
80	6241	VEHICLES	.00	6,435,703.16
80	6242	ACC DEPRECIATION VECHICLES	.00	-5,358,302.64
80	6251	GENERAL EQUIPMENT	.00	3,247,131.43
80	6252	ACC DEPRECIATION-GEN EQUIPMENT	.00	-2,899,780.81
80	6271	INFRASTRUCTURE	.00	107,842.97
80	6272	ACC DEPRECIATION-INFRASTRUCTUR	.00	-69,461.03
TOTAL ASSETS			.00	41,699,047.91
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	89,112.62	.00
80	7602	EXPENDITURES CONTROL	-2,105,222.29	.00
80	8710	INVESTMENT IN GOV ASSETS	2,016,109.67	-41,699,047.91
TOTAL FUND BALANCE			.00	-41,699,047.91
TOTAL LIABILITIES + FUND BALANCE			.00	-41,699,047.91

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FUND: 81 FOOD SERVICE/FIXED ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6221	BUILDINGS & BUILDING IMPROVEME	.00	3,034,646.40
81	6222	ACC DEPRECIATION-BUILDINGS	.00	-1,300,917.96
81	6231	TECHNOLOGY EQUIPMENT	.00	10,239.56
81	6232	ACC DEPRECIATION-TECH DEPT	.00	-10,239.56
81	6251	GENERAL EQUIPMENT	.00	985,672.78
81	6252	ACC DEPRECIATION-GEN EQUIPMENT	.00	-875,806.19
TOTAL ASSETS			.00	1,843,595.03
<b>FUND BALANCE</b>				
81	7602	EXPENDITURES CONTROL	-97,734.83	.00
81	8711	INVESTMENT IN BUS TYPE ASSETS	97,734.83	-1,843,595.03
TOTAL FUND BALANCE			.00	-1,843,595.03
TOTAL LIABILITIES + FUND BALANCE			.00	-1,843,595.03

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FUND: 82 DAY CARE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
82	6251	GENERAL EQUIPMENT	.00	39,469.00
		TOTAL ASSETS	.00	39,469.00
<b>LIABILITIES</b>				
82	6252	ACC DEPRECIATION-GEN EQUIPMENT	.00	-16,116.71
		TOTAL LIABILITIES	.00	-16,116.71
<b>FUND BALANCE</b>				
82	7602	EXPENDITURES CONTROL	-3,946.90	.00
82	8711	NET INVESTMENT/CAPITAL ASSETS	3,946.90	-23,352.29
		TOTAL FUND BALANCE	.00	-23,352.29
TOTAL LIABILITIES + FUND BALANCE			.00	-39,469.00

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FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6303	AMT AVAILABLE IN DEBT SERVICE	.00	357,928.55
90	6304	AMT RETIRE LONG-TERM DEBT	.00	17,875,200.29
90	6305	AMT PROVIDED LONG-TERM S/LEAVE	.00	324,226.80
TOTAL ASSETS			.00	18,557,355.64
<b>LIABILITIES</b>				
90	7491	CURRENT PORTION OF BOND OBLIGA	.00	-2,335,000.00
90	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-88,519.80
90	7495	CURRENT PORTION C/LEASE OBLIGA	.00	-214,830.86
90	7511	BONDS PAYABLE (LONG TERM)	.00	-15,540,200.00
90	7531	NON CURRENT CAPITAL LEASES	.00	-143,097.98
90	7551	COMPENSATED ABSENCES	.00	-235,707.00
TOTAL LIABILITIES			.00	-18,557,355.64
TOTAL LIABILITIES + FUND BALANCE			.00	-18,557,355.64

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