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SIMPSON COUNTY SCHOOLS
BALANCE SHEET REPORT FOR FY2020

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	6,444,637.42
CASH IN BANK - I	481,142.49
ACCOUNTS RECEIVABLE	97,551.14
CRIME CHECKS-PREPAID EXPENSE	3,089.28
TOTAL ASSETS	7,026,420.33
LIABILITIES	
ACCOUNTS PAYABLE	-220,081.73
WORKERS COMPENSATION	-30,941.10
KSBIT PAYABLE	-14,676.00
UNEMPLOYMENT PAYABLE	-119,920.00
TOTAL LIABILITIES	-385,618.83
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-3,089.28
RESTRICTED SICK LEAVE PAYABLE	-172,786.45
COMMITTED - FUTURE CONSTR	-481,142.49
COMMITTED - OTHER	-997,799.44
ASSIGNED - OTHER	-689,656.98
UNASSIGNED FUND BALANCE	-4,296,326.86
TOTAL FUND BALANCE FOR FUND 1	-6,640,801.50

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	130,375.98
ACCOUNTS RECEIVABLE	395,092.80
TOTAL ASSETS	525,468.78
LIABILITIES	
ACCOUNTS PAYABLE	-26,608.63
DEFERRED REVENUE	-498,860.15
TOTAL LIABILITIES	-525,468.78

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	51,139.97
ACCOUNTS RECEIVABLE	8,289.12
TOTAL ASSETS	59,429.09
LIABILITIES	
ACCOUNTS PAYABLE	-229.19
TOTAL LIABILITIES	-229.19
FUND BALANCE	
RESTRICTED - OTHER	-59,199.90
TOTAL FUND BALANCE FOR FUND 21	-59,199.90

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	34,719.80
TOTAL ASSETS	34,719.80
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-7,387.82
RESTRICTED - OTHER	-6,265.57
RESTRICTED-SFCC ESCROW-CURRENT	-21,066.41
TOTAL FUND BALANCE FOR FUND 310	-34,719.80

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	44,028.55
TOTAL ASSETS	44,028.55
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-1,455.74
RESTRICTED - OTHER	-24,544.10
RESTRICTED-SFCC ESCROW-CURRENT	-18,028.71
TOTAL FUND BALANCE FOR FUND 320	-44,028.55

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	66,185.83
TOTAL ASSETS	66,185.83
LIABILITIES	
ACCOUNTS PAYABLE	-40,471.81
TOTAL LIABILITIES	-40,471.81
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-25,714.02
TOTAL FUND BALANCE FOR FUND 360	-25,714.02

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	20.04
TOTAL ASSETS	20.04
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-20.04
TOTAL FUND BALANCE FOR FUND 400	-20.04

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	391,360.28
ACCOUNTS RECEIVABLE	54,850.59
INVENTORIES FOR CONSUMPTION	57,313.73
DEFERRED OUTFLOWS-OPEB	144,526.00
DEFERRED OUTFLOWS OF RESOURCES	356,560.00
TOTAL ASSETS	1,004,610.60
LIABILITIES	
ACCOUNTS PAYABLE	-1,092.77
UNFUNDED PENSION - OPEB	-377,388.00
UNFUNDED PENSION LIABILITIES	-1,578,429.00
DEFERRED INFLOW - OPEB	-136,551.00
DEFERRED INFLOW OF RESOURCES	-63,774.00
TOTAL LIABILITIES	-2,157,234.77
FUND BALANCE	
RESTRICTED - OPEB	369,413.00
RESTRICTED - OTHER	1,285,643.00
RESTRICTED-NET ASSETS	-502,431.83
TOTAL FUND BALANCE FOR FUND 51	1,152,624.17

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DAYCARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	76,015.26
DEFERRED OUTFLOWS-OPEB	28,407.00
DEFERRED OUTFLOWS OF RESOURCES	70,083.00
TOTAL ASSETS	174,505.26
LIABILITIES	
ACCOUNTS PAYABLE	-528.54
UNFUNDED PENSION - OPEB	-74,177.00
UNFUNDED PENSION LIABILITIES	-310,246.00
DEFERRED INFLOW - OPEB	-26,840.00
DEFERRED INFLOW OF RESOURCES	-12,535.00
TOTAL LIABILITIES	-424,326.54
FUND BALANCE	
RESTRICTED - OPEB	72,610.00
RESTRICTED - OTHER	252,698.00
RESTRICTED-NET ASSETS	-75,486.72
TOTAL FUND BALANCE FOR FUND 52	249,821.28

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AGENCY FUND - SCHOLARSHIPS (67)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		107,342.51
TOTAL ASSETS		107,342.51
LIABILITIES		
ACCOUNTS PAYABLE		-107,342.51
TOTAL LIABILITIES		-107,342.51

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	606,981.00
LAND IMPROVEMENTS	2,239,852.26
ACCUM. DEPR. - LAND IMPROVE.	-1,824,755.31
BUILDINGS & BUILDING IMPROVEMN	43,933,864.76
ACCUM DEPRECIATION-BILDINGS	-20,267,611.01
TECHNOLOGY EQUIPMENT	2,431,664.79
ACCUM DEPRED-TECHNOLOGY EQUIP	-1,863,742.67
VEHICLES	3,334,027.45
ACCUM DEPRECIATION-VEHICLES	-2,220,862.19
GENERAL EQUIPMENT	2,132,629.78
ACCUM. DEPR. GENERAL EQUIPMENT	-1,514,251.76
CONSTRUCTION WORK IN PROGRESS	79,226.89
TOTAL ASSETS	27,067,023.99
FUND BALANCE	
INVESTMENTS IN GOVERNMENTAL AS	-27,067,023.99
TOTAL FUND BALANCE FOR FUND 8	-27,067,023.99

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FOOD SERVICE FIXED ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	55,687.07
ACCUM DEPRE-TECHNOLOGY EQUIP	-50,405.33
GENERAL EQUIPMENT	571,807.19
ACCUM. DEPR. GENERAL EQUIPMENT	-480,228.52
TOTAL ASSETS	96,860.41
FUND BALANCE	
INVESTMENTS IN BUS TYPE ASSETS	-96,860.41
TOTAL FUND BALANCE FOR FUND 81	-96,860.41

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DAY CARE FIXED ASSETS (82)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	2,275.79
ACCUM DEPRE-TECHNOLOGY EQUIP	-1,800.78
TOTAL ASSETS	475.01
FUND BALANCE	
INVESTMENTS IN BUS TYPE ASSETS	-475.01
TOTAL FUND BALANCE FOR FUND 82	-475.01

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
BOND PREMIUM/DISCOUNT	50,688.00
OTHER CURRENT ASSETS-DEF LOS	497,014.00
AMT RETIRE LONG-TERM DEBT	14,156,848.59
TOTAL ASSETS	14,704,550.59
LIABILITIES	
LOAN INTEREST PAYABLE	-148,010.69
CURRENT BOND OBLIGATIONS	-1,275,000.00
SICK LEAVE PAYABLE IN PROCESS	-88,630.78
CURRENT PORTION CAPITAL LEASE	-78,069.00
NON CUR BOND OBLIGATIONS	-12,735,000.00
GAIN/LOSS DEBT REFUNDING	-5,682.00
NON CUR CAPITAL LEASES	-117,216.00
COMPENSATED ABSENCES	-256,942.12
TOTAL LIABILITIES	-14,704,550.59

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
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** END OF REPORT - Generated by Amanda Spears **