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**Dawson Springs Independent Schools**  
**BALANCE SHEET REPORT FOR FY2021**

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| <b>GENERAL FUND (1)</b>       | <b>ACCOUNT<br/>BALANCE</b> |
|-------------------------------|----------------------------|
| <b>ASSETS</b>                 |                            |
| CASH IN BANK                  | 1,289,353.89               |
| CASH IN PAYROLL CLEARING ACCT | 491.84                     |
| TAXES RECEIVABLE DELINQUENT   | 18,810.00                  |
| INTERFUND RECEIVABLES         | 63,507.34                  |
| ACCOUNTS RECEIVABLE           | 7,620.00                   |
| TOTAL ASSETS                  | 1,379,783.07               |
| <b>LIABILITIES</b>            |                            |
| CERS WITHHELD PAYABLE         | 552.95                     |
| SICK LEAVE PAYABLE IN PROCESS | -42,990.95                 |
| TOTAL LIABILITIES             | -42,438.00                 |
| <b>FUND BALANCE</b>           |                            |
| COMMITTED - SITE-BASED CFWD   | -29,632.00                 |
| UNASSIGNED FUND BALANCE       | -1,307,713.07              |
| TOTAL FUND BALANCE FOR FUND 1 | -1,337,345.07              |

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| <b>SPECIAL REVENUE (2)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|----------------------------|----------------------------|
| <hr/>                      |                            |
| ASSETS                     |                            |
| ACCOUNTS RECEIVABLE        | 192,966.92                 |
| TOTAL ASSETS               | 192,966.92                 |
| LIABILITIES                |                            |
| INTERFUND PAYABLES         | -63,507.34                 |
| DEFERRED REVENUE           | -129,459.58                |
| TOTAL LIABILITIES          | -192,966.92                |

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| STUDENT ACTIVITY FUND SPEC REV (25) | ACCOUNT<br>BALANCE |
|-------------------------------------|--------------------|
| ASSETS                              |                    |
| OTHER CASH                          | 98,370.86          |
| TOTAL ASSETS                        | 98,370.86          |
| FUND BALANCE                        |                    |
| RESTRICTED - OTHER                  | -98,370.86         |
| TOTAL FUND BALANCE FOR FUND 25      | -98,370.86         |

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| BUILDING FUND (5 CENT LEVY) (320) | ACCOUNT<br>BALANCE |
|-----------------------------------|--------------------|
| ASSETS                            |                    |
| CASH IN BANK                      | 150.91             |
| TOTAL ASSETS                      | 150.91             |
| FUND BALANCE                      |                    |
| RESTRICTED-SFCC ESCROW-PRIOR      | -150.91            |
| TOTAL FUND BALANCE FOR FUND 320   | -150.91            |

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| <b>FOOD SERVICE FUND (51)</b>   | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------------------|----------------------------|
| <b>ASSETS</b>                   |                            |
| CASH IN BANK                    | 384,638.04                 |
| INVENTORIES FOR CONSUMPTION     | 7,294.96                   |
| DEFER OUTFLOW RESOURCES OPEB    | 54,251.00                  |
| DEFER OUTFLOW RESOURCE PENSION  | 84,743.00                  |
| TOTAL ASSETS                    | 530,927.00                 |
| <b>LIABILITIES</b>              |                            |
| ACCR SALARIES & BENEFIT PAYABLE | -638.00                    |
| SICK LEAVE PAYABLE IN PROCESS   | -3,499.00                  |
| UNFUNDED OPEB LIABILITIES       | -114,028.00                |
| UNFUNDED PENSION LIABILITIES    | -494,866.00                |
| DEFER INFLOW RESOURCE OPEB      | -32,319.00                 |
| DEFER INFLOW RESOURCES PENSION  | -32,270.00                 |
| TOTAL LIABILITIES               | -677,620.00                |
| <b>FUND BALANCE</b>             |                            |
| UNRESTRICTED NET ASSETS         | -387,796.00                |
| RESTRICT-OTHER OPEB LIABILITY   | 92,096.00                  |
| RESTRICTED OTHER P              | 442,393.00                 |
| TOTAL FUND BALANCE FOR FUND 51  | 146,693.00                 |

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| <b>GOVERNMENTAL ASSETS (8)</b> | <b>ACCOUNT<br/>BALANCE</b> |  |
|--------------------------------|----------------------------|--|
| <b>ASSETS</b>                  |                            |  |
| LAND                           | 467,133.53                 |  |
| ACCUMULATED DEPRECIATION LAND  | -554.59                    |  |
| LAND IMPROVEMENTS              | 625,424.95                 |  |
| ACC DEPR LAND IMPROVEMENTS     | -538,899.11                |  |
| BUILDINGS & BLDGS IMPROVEMENT  | 10,296,593.27              |  |
| ACCUM DEPREC - BLDGS & IMPROVE | -5,521,037.26              |  |
| TECHNOLOGY EQUIPMENT           | 768,314.21                 |  |
| ACCUM DEPRC - TECH EQUIPMENT   | -678,341.02                |  |
| VEHICLES                       | 469,053.00                 |  |
| ACCUMULATED DEPRECIATION VECH  | -361,090.83                |  |
| GENERAL EQUIPMENT              | 221,034.52                 |  |
| ACC DEPR GENERAL EQUIPMENT     | -200,117.43                |  |
| TOTAL ASSETS                   | 5,547,513.24               |  |
| <b>FUND BALANCE</b>            |                            |  |
| INVESTMENT IN GOVERN ASSETS    | -5,547,513.24              |  |
| TOTAL FUND BALANCE FOR FUND 8  | -5,547,513.24              |  |

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| <b>FOOD SERVICE ASSETS (81)</b> | <b>ACCOUNT<br/>BALANCE</b> |
|---------------------------------|----------------------------|
| <b>ASSETS</b>                   |                            |
| BUILDINGS & BLDGS IMPROVEMENT   | 2,010.00                   |
| ACCUM DEPREC - BLDGS & IMPROVE  | -1,427.10                  |
| TECHNOLOGY EQUIPMENT            | 2,960.80                   |
| ACCUM DEPRC - TECH EQUIPMENT    | -3,088.80                  |
| GENERAL EQUIPMENT               | 275,238.42                 |
| ACC DEPR GENERAL EQUIPMENT      | -197,707.43                |
| TOTAL ASSETS                    | 77,985.89                  |
| <b>FUND BALANCE</b>             |                            |
| INVEST IN BUSINESS TYPE ASSETS  | -77,985.89                 |
| TOTAL FUND BALANCE FOR FUND 81  | -77,985.89                 |

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| LONG-TERM DEBT ACCOUNT GROUP (9) | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|
| ASSETS                           |                    |
| AMT RETIRE LONG-TERM DEBT        | 2,638,411.00       |
| TOTAL ASSETS                     | 2,638,411.00       |
| LIABILITIES                      |                    |
| NON CUR BOND OBLIGATIONS         | -2,490,000.00      |
| NON CUR CAPITAL LEASES           | -89,816.00         |
| COMMITTED - SICK LEAVE PAYABLE   | -58,595.00         |
| TOTAL LIABILITIES                | -2,638,411.00      |



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LONG-TERM DEBT ACCOUNT GROUP (9)

ACCOUNT  
BALANCE

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