

SAMPLE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS

	General Current Expense	Special Revenue Fund	Special Revenue ARRA Fund	Debt Service Fund	Bond Construction Fund	Permanent Improvement Fund	Capital Projects Fund	Total Governmental
<b>ASSETS</b>								
Cash and cash equivalents								\$ -
Investments								-
Taxes receivable, net								-
Food service receivable, net								-
Other receivables								-
Due from other governments:								
State aid receivable								-
PEIA allocation receivable								-
Reimbursements receivable								-
Due from other funds								-
<b>Total assets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Salaries payable and related payroll liabilities:								\$ -
Other post employment benefits payable - state aid funds								-
Other post employment benefits payable - all other employees								-
PEIA premiums payable								-
Accounts payable								-
Deferred revenue								-
Due to other funds								-
<b>Total liabilities</b>	-	-	-	-	-	-	-	-
<b>Fund Balances:</b>								
Reserved for:								
Encumbrances								-
Debt service								-
Special projects								-
Arbitrage payments								-
Excess levies								-
Capital projects								-
Unreserved:								
Designated								-
Undesignated								-
<b>Total fund balances</b>	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Amounts reported for governmental activities in the statement of net assets differ due to

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

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Deferred charges are not reported in the funds

Property taxes receivable and food service billings receivable will be collected this year but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds

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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds

- Bonds payable, due within one year
- Bonds payable, due beyond one year
- Accrued interest on bonds
- Capital leases payable
- Accrued sick leave payable
- Compensated absences

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-  
-  
-  
-  
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Net assets of governmental activities

\$ -

SAMPLE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS

	General Current Expense	Special Revenue	Special Revenue ARRA	Debt Service Fund	Bond Construction Fund	Permanent Improvement Fund	Capital Projects Fund	Total Governmental
<b>Revenues:</b>								
Property taxes								\$ -
Other Local sources								-
State sources								-
Federal sources								-
Miscellaneous sources								-
<b>Total revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures:</b>								
Instruction								-
Supporting services:								-
Students								-
Instructional staff								-
Central administration								-
School administration								-
Business								-
Operation and maintenance of facilities								-
Student transportation								-
Food services								-
Community services								-
Capital outlay								-
Debt service:								-
Principal retirement								-
Interest and fiscal charges								-
<b>Total expenditures</b>	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
<b>Other financing sources (uses):</b>								
Transfers in								-
Transfers (out)								-
<b>Total other financing sources (uses)</b>	-	-	-	-	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-	-	-	-	-
<b>Fund balances - beginning</b>								-
<b>Cumulative Effect of Adoption of Accounting Policy (See Note ___)</b>								-
<b>Fund balances - beginning, as restated</b>	-	-	-	-	-	-	-	-
<b>Fund balances - ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Financial Statements