

IRA INDEPENDENT SCHOOL DISTRICT  
Ira, Texas

BALANCE SHEET - GOVERNMENTAL FUNDS  
August 31, 2023

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Governmental Funds	98 Total Governmental Funds	
<b>ASSETS:</b>					
1110	Cash and Cash Equivalents	\$ 3,740,249	\$ 442,931	\$ 48,136	\$ 4,231,316
1225	Taxes Receivable, Net	34,914	19,625	-	54,539
1240	Due from Other Governments	2,613	1,419	3,886	7,918
1260	Due from Other Funds	825	5,043	-	5,868
1000	<u>TOTAL ASSETS</u>	<u>\$ 3,778,601</u>	<u>\$ 469,018</u>	<u>\$ 52,022</u>	<u>\$ 4,299,641</u>
<b>LIABILITIES:</b>					
Current Liabilities:					
2110	Accounts Payable	\$ 45,487	\$ -	\$ 12,953	\$ 58,440
2160	Accrued Wages Payable	136,137	-	8,940	145,077
2170	Due to Other Funds	5,043	-	1,892	6,935
2200	Accrued Expenditures	2,853	-	1,035	3,888
2300	Unearned Revenues	76,653	7,701	-	84,354
2000	<u>Total Liabilities</u>	<u>266,173</u>	<u>7,701</u>	<u>24,820</u>	<u>298,694</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
2600	Unavailable Revenue - Property Taxes	34,914	19,625	-	54,539
	<u>Total Deferred Inflows of Resources</u>	<u>34,914</u>	<u>19,625</u>	<u>-</u>	<u>54,539</u>
<b>FUND BALANCES:</b>					
Restricted Fund Balances:					
3480	Debt Service	-	441,692	-	441,692
Committed Fund Balances:					
3530	Capital Expenditures for Equipment	500,000	-	-	500,000
Assigned Fund Balances:					
3590	Other Assigned Fund Balance	-	-	27,202	27,202
3600	Unassigned	2,977,514	-	-	2,977,514
3000	<u>Total Fund Balance</u>	<u>3,477,514</u>	<u>441,692</u>	<u>27,202</u>	<u>3,946,408</u>
4000	<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>	<u>\$ 3,778,601</u>	<u>\$ 469,018</u>	<u>\$ 52,022</u>	<u>\$ 4,299,641</u>

The accompanying notes are an integral part of this statement.