

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-3,033,344.72	6,871,225.35	
10	6104	PETTY CASH	.00	300.00	
10	6134	DISTRICT ACTIVITY FUND ANNUAL	143,607.84	317,311.27	
TOTAL ASSETS			-2,889,736.88	7,188,836.62	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	9,168.10	10,121.31	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-80.44	-34,748.44	
10	7463	HEALTH INS WITHHELD PAYABLE	.00	94,356.10	
10	7464	CAFE PLAN WITHHELD PAYABLE	-30.99	-30.99	
10	7469	LOCAL TAX WITHHELD PAYABLE	16.93	16.93	
10	7471	FEDERAL TAX WITHHELD PAYABLE	37.64	-62.36	
10	7472	FICA WITHHELD PAYABLE	132.82	132.82	
10	7473	STATE TAX WITHHELD PAYABLE	-61,839.04	-132,636.63	
10	7475	CERS WITHHELD PAYABLE	151.30	151.30	
10	7476	AETNA	.00	8,110.57	
10	7603	PURCHASE OBLIGATIONS	-204,643.85	961,448.72	
TOTAL LIABILITIES			-257,087.53	906,859.33	
FUND BALANCE					
10	6302	REVENUES CONTROL	-3,067,426.41	-21,494,006.25	
10	7602	EXPENDITURES CONTROL	6,009,606.97	14,989,627.86	
10	8732	RESTRICTED - SICK LEAVE PAYABLE	.00	-265,689.00	
10	8753	ASSIGNED-PURCH OBL - CURRENT	204,643.85	-961,448.72	
10	8770	UNASSIGNED FUND BALANCE	.00	-364,179.84	
TOTAL FUND BALANCE			3,146,824.41	-8,095,695.95	
TOTAL LIABILITIES + FUND BALANCE			2,889,736.88	-7,188,836.62	

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-628,238.75	-854,743.11
20	6153	ACCOUNTS RECEIVABLE		.00	.80
TOTAL ASSETS				-628,238.75	-854,742.31
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-492.40	-1,893.54
20	7481	DEFERRED REVENUE		.00	-.80
20	7603	PURCHASE OBLIGATIONS		50,291.49	408,143.44
TOTAL LIABILITIES				49,799.09	406,249.10
FUND BALANCE					
20	6302	REVENUES CONTROL		-572,723.01	-2,142,283.22
20	7602	EXPENDITURES CONTROL		1,201,454.16	3,235,329.90
20	8731	RESTRICTED GRANTS		.00	-236,410.03
20	8753	ASSIGNED-PURCH OBL - CURRENT		-50,291.49	-408,143.44
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	261,313.88
20	8770	UNASSIGNED FUND BALANCE		.00	-261,313.88
TOTAL FUND BALANCE				578,439.66	448,493.21
TOTAL LIABILITIES + FUND BALANCE				628,238.75	854,742.31

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	21,568.88	759,177.90
	21	6130	INTERFUND RECEIVABLES	-36,257.89	-143,556.35
		TOTAL ASSETS		-14,689.01	615,621.55
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	.00	137.97
	21	7603	PURCHASE OBLIGATIONS	-15,145.67	16,874.40
		TOTAL LIABILITIES		-15,145.67	17,012.37
FUND BALANCE					
	21	6302	REVENUES CONTROL	-21,568.88	-761,066.76
	21	7602	EXPENDITURES CONTROL	36,257.89	143,418.38
	21	8737	RESTRICTED - OTHER	.00	1,888.86
	21	8753	ASSIGNED-PURCH OBL - CURRENT	15,145.67	-16,874.40
		TOTAL FUND BALANCE		29,834.68	-632,633.92
		TOTAL LIABILITIES + FUND BALANCE		14,689.01	-615,621.55

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 25 SCHOOL ACTIVITY FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	138,630.64	815,923.76
	25	6130	INTERFUND RECEIVABLES	-107,349.95	-173,754.92
		TOTAL ASSETS		31,280.69	642,168.84
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	.00	1,712.37
	25	7603	PURCHASE OBLIGATIONS	492.44	82,587.39
		TOTAL LIABILITIES		492.44	84,299.76
FUND BALANCE					
	25	6302	REVENUES CONTROL	-138,411.64	-829,608.74
	25	7602	EXPENDITURES CONTROL	107,130.95	189,098.39
	25	8737	RESTRICTED - OTHER	.00	-3,370.86
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-492.44	-82,587.39
		TOTAL FUND BALANCE		-31,773.13	-726,468.60
		TOTAL LIABILITIES + FUND BALANCE		-31,280.69	-642,168.84

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	-720,568.00	-367,123.00
		TOTAL ASSETS	-720,568.00	-367,123.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-353,445.00
	31	7602 EXPENDITURES CONTROL	720,568.00	720,568.00
		TOTAL FUND BALANCE	720,568.00	367,123.00
		TOTAL LIABILITIES + FUND BALANCE	720,568.00	367,123.00

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-4,677,343.01	-3,937,610.61
			TOTAL ASSETS	-4,677,343.01	-3,937,610.61
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,666.11	-736,955.09
	32	7602	EXPENDITURES CONTROL	4,679,009.12	4,679,009.12
	32	8737	RESTRICTED - OTHER	.00	-4,443.42
			TOTAL FUND BALANCE	4,677,343.01	3,937,610.61
			TOTAL LIABILITIES + FUND BALANCE	4,677,343.01	3,937,610.61

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-2,786,506.03	13,858,045.11
	TOTAL ASSETS			-2,786,506.03	13,858,045.11
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-782,949.64	3,142,845.76
	TOTAL LIABILITIES			-782,949.64	3,142,845.76
FUND BALANCE					
36	6302	REVENUES CONTROL		-48,206.95	-256,856.96
36	7602	EXPENDITURES CONTROL		2,834,712.98	9,272,838.76
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-22,874,026.91
36	8753	ASSIGNED-PURCH OBL - CURRENT		782,949.64	-3,142,845.76
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	6,861,899.80
36	8770	UNASSIGNED FUND BALANCE		.00	-6,861,899.80
	TOTAL FUND BALANCE			3,569,455.67	-17,000,890.87
	TOTAL LIABILITIES + FUND BALANCE			2,786,506.03	-13,858,045.11

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	3,734,824.91	2,883,808.35
	40	6111	INVESTMENTS	.00	26,449,323.97
		TOTAL ASSETS		3,734,824.91	29,333,132.32
FUND BALANCE					
	40	6302	REVENUES CONTROL	-5,996,203.16	-5,996,203.16
	40	7602	EXPENDITURES CONTROL	2,261,378.25	3,122,193.88
	40	8736	RESTRICTED - DEBT SERVICE	.00	-26,459,123.04
		TOTAL FUND BALANCE		-3,734,824.91	-29,333,132.32
		TOTAL LIABILITIES + FUND BALANCE		-3,734,824.91	-29,333,132.32

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-320,021.06	104,399.50
51	6104	PETTY CASH	.00	1,860.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	116,234.54
51	6400	DEFERRED OUTFLOW OF RESOURCES	.00	435,602.01
51	64000	DEFERRED OUTFLOWS	.00	-19,202.22
TOTAL ASSETS			-320,021.06	638,893.83
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-111,761.30	-111,122.08
51	7541	UNFUNDED PENSION LIABILITY	.00	-1,202,741.97
51	75410	UNFUNDED PENSION LIABILITY	.00	-180,414.12
51	7603	PURCHASE OBLIGATIONS	2,565.82	6,876.63
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-432,191.89
51	77000	DEFERRED INFLOWS	.00	-775,168.98
TOTAL LIABILITIES			-109,195.48	-2,694,762.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-407,473.95	-1,613,184.47
51	7602	EXPENDITURES CONTROL	839,256.31	1,618,047.05
51	87370	RESTRICTED OPEB LIABILITY	.00	974,785.32
51	8737P	RESTRICTED-OTHER	.00	1,199,331.85
51	8739I	RESTR NET ASSETS INVENTORY	.00	-116,234.54
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,565.82	-6,876.63
TOTAL FUND BALANCE			429,216.54	2,055,868.58
TOTAL LIABILITIES + FUND BALANCE			320,021.06	-638,893.83

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-95,776.45	1,162,941.38
52	6400	DEFERRED OUTFLOW OF RESOURCES	.00	-17,241.18
52	64000	DEFERRED OUTFLOWS	.00	-108,876.11
TOTAL ASSETS			-95,776.45	1,036,824.09
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-492.39	6,160.26
52	7541	UNFUNDED PENSION LIABILITY	.00	-129,553.49
52	75410	UNFUNDED PENSION LIABILITY	.00	-189,665.39
52	7603	PURCHASE OBLIGATIONS	-75,548.50	28,898.52
52	7700	DEFERRED INFLOW OF RESOURCES	.00	71,549.58
52	77000	DEFERRED INFLOWS	.00	165,107.61
TOTAL LIABILITIES			-76,040.89	-47,502.91
FUND BALANCE				
52	6302	REVENUES CONTROL	-134,487.25	-2,075,130.14
52	7602	EXPENDITURES CONTROL	230,756.09	821,457.32
52	8712	UNRESTRICTED NET ASSETS	.00	84,571.18
52	87370	RESTRICTED OPEB LIABILITY	.00	133,433.89
52	8737P	RESTRICTED-OTHER	.00	75,245.09
52	8753	ASSIGNED-PURCH OBL - CURRENT	75,548.50	-28,898.52
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,858.84
52	8770	UNASSIGNED FUND BALANCE	.00	-36,858.84
TOTAL FUND BALANCE			171,817.34	-989,321.18
TOTAL LIABILITIES + FUND BALANCE			95,776.45	-1,036,824.09

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,342,737.67
80	6202	ACC. DEP-LAND IMPROVEMENTS	.00	-657.81
80	6211	LAND IMPROVEMENTS	.00	1,516,074.32
80	6212	ACC. DEP-LAND IMPROVEMENTS	.00	-842,297.56
80	6221	BUILDINGS AND IMPROVEMENTS	.00	140,783,340.57
80	6222	ACC. DEP-BUILDINGS/IMPROVEMENT	.00	-63,579,722.12
80	6231	TECHNOLOGY EQUIPMENT	15,919.89	12,850,779.41
80	6232	ACC. DEP/TECH. EQUIPMENT	.00	-7,516,126.09
80	6241	VEHICLES	.00	15,711,172.71
80	6242	ACC. DEP/VEHICLES	.00	-11,006,999.93
80	6251	GENERAL	.00	5,906,488.80
80	6252	ACC. DEP/GENERAL	.00	-3,444,608.24
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	37,149,259.17
TOTAL ASSETS			15,919.89	135,869,440.90
FUND BALANCE				
80	8710	INVESTMENT GOV. ASSETS	-15,919.89	-135,869,440.90
TOTAL FUND BALANCE			-15,919.89	-135,869,440.90
TOTAL LIABILITIES + FUND BALANCE			-15,919.89	-135,869,440.90

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 81 FIXED ASSET FOOD SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	26,963.54
81	6232	ACC. DEP/TECH. EQUIPMENT	.00	-5,750.46
81	6241	VEHICLES	.00	17,684.00
81	6242	ACC. DEP/VEHICLES	.00	-17,684.00
81	6251	GENERAL	.00	3,504,749.79
81	6252	ACC. DEP/GENERAL	.00	-2,567,587.89
81	8710	INVESTMENT GOV. ASSETS	.00	-766,596.03
TOTAL ASSETS			.00	191,778.95
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-191,778.95
TOTAL FUND BALANCE			.00	-191,778.95
TOTAL LIABILITIES + FUND BALANCE			.00	-191,778.95

** END OF REPORT - Generated by Jessica Darnell **