

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,786,052.58	11,520,936.71
10	6104	PETTY CASH	.00	300.00
10	6134	DISTRICT ACTIVITY FUND ANNUAL	-471,613.87	40,734.07
10	6153	ACCOUNTS RECEIVABLE	-1,082,429.93	.00
10	6181	PREPAID EXPENDITURES	-319,059.59	.00
TOTAL ASSETS			-87,050.81	11,561,970.78
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	314,871.14	9,917.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	38,875.92	-34,777.26
10	7462	TSA WITHHELD PAYABLE	42,206.08	.00
10	7463	HEALTH INS WITHHELD PAYABLE	93,613.94	93,613.94
10	7471	FEDERAL TAX WITHHELD PAYABLE	1,845.35	.00
10	7473	STATE TAX WITHHELD PAYABLE	-20,296.13	-20,568.66
10	7476	AETNA	8,080.89	8,080.89
10	7603	PURCHASE OBLIGATIONS	679,693.25	1,043,873.09
TOTAL LIABILITIES			1,158,890.44	1,100,139.33
FUND BALANCE				
10	6302	REVENUES CONTROL	-13,840,631.48	-13,840,631.48
10	7602	EXPENDITURES CONTROL	2,852,263.30	2,852,263.30
10	8723	NONSPENDABLE-PREPAIDS	319,059.59	.00
10	8732	RESTRICTED - SICK LEAVE PAYABL	.00	-265,689.00
10	8741	COMMITTED - SITE-BASED CFWD	237,843.29	.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-679,693.25	-1,043,873.09
10	8770	UNASSIGNED FUND BALANCE	10,039,318.92	-364,179.84
TOTAL FUND BALANCE			-1,071,839.63	-12,662,110.11
TOTAL LIABILITIES + FUND BALANCE			87,050.81	-11,561,970.78

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101	CASH IN BANK	85,796.73
	20	6153	ACCOUNTS RECEIVABLE	-1,111,367.67
				.80
			TOTAL ASSETS	-1,025,570.94
				85,797.53
LIABILITIES				
	20	7420	PAYABLES	512,347.94
	20	7421	ACCOUNTS PAYABLE	29,991.17
	20	7481	DEFERRED REVENUE	330,956.13
	20	7603	PURCHASE OBLIGATIONS	144,808.27
			TOTAL LIABILITIES	1,018,103.51
				404,458.95
FUND BALANCE				
	20	6302	REVENUES CONTROL	-382,910.77
	20	7602	EXPENDITURES CONTROL	535,186.47
	20	8731	RESTRICTED GRANTS	.00
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-144,808.27
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00
	20	8770	UNASSIGNED FUND BALANCE	.00
			TOTAL FUND BALANCE	7,467.43
				-490,256.48
			TOTAL LIABILITIES + FUND BALANCE	1,025,570.94
				-85,797.53

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		48,755.08	727,160.36
21	6130	INTERFUND RECEIVABLES		-13,535.71	-13,535.71
21	6153	ACCOUNTS RECEIVABLE		-6,180.23	.00
TOTAL ASSETS				29,039.14	713,624.65
LIABILITIES					
21	7421	ACCOUNTS PAYABLE		137.97	137.97
21	7603	PURCHASE OBLIGATIONS		64,207.76	64,207.76
TOTAL LIABILITIES				64,345.73	64,345.73
FUND BALANCE					
21	6302	REVENUES CONTROL		-729,049.22	-729,049.22
21	7602	EXPENDITURES CONTROL		13,397.74	13,397.74
21	8737	RESTRICTED - OTHER		686,474.37	1,888.86
21	8753	ASSIGNED-PURCH OBL - CURRENT		-64,207.76	-64,207.76
TOTAL FUND BALANCE				-93,384.87	-777,970.38
TOTAL LIABILITIES + FUND BALANCE				-29,039.14	-713,624.65

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 25 SCHOOL ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-654.21	627,292.62
25	6130	INTERFUND RECEIVABLES	-27,198.36	-27,198.36
25	6153	ACCOUNTS RECEIVABLE	-2,163.06	.00
TOTAL ASSETS			-30,015.63	600,094.26
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	2,327.53	1,602.37
25	7603	PURCHASE OBLIGATIONS	65,115.33	65,115.33
TOTAL LIABILITIES			67,442.86	66,717.70
FUND BALANCE				
25	6302	REVENUES CONTROL	-641,196.60	-641,196.60
25	7602	EXPENDITURES CONTROL	42,870.83	42,870.83
25	8737	RESTRICTED - OTHER	626,013.87	-3,370.86
25	8753	ASSIGNED-PURCH OBL - CURRENT	-65,115.33	-65,115.33
TOTAL FUND BALANCE			-37,427.23	-666,811.96
TOTAL LIABILITIES + FUND BALANCE			30,015.63	-600,094.26

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	353,445.00	353,445.00
			TOTAL ASSETS	353,445.00	353,445.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-353,445.00	-353,445.00
			TOTAL FUND BALANCE	-353,445.00	-353,445.00
			TOTAL LIABILITIES + FUND BALANCE	-353,445.00	-353,445.00

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	734,253.00	738,696.42
			TOTAL ASSETS	734,253.00	738,696.42
FUND BALANCE					
	32	6302	REVENUES CONTROL	-734,253.00	-734,253.00
	32	8737	RESTRICTED - OTHER	.00	-4,443.42
			TOTAL FUND BALANCE	-734,253.00	-738,696.42
			TOTAL LIABILITIES + FUND BALANCE	-734,253.00	-738,696.42

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-2,682,220.45		22,926,758.70
	TOTAL ASSETS		-2,682,220.45		22,926,758.70
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	2,734,952.24		.00
36	7603	PURCHASE OBLIGATIONS	-116,465.25		6,745,434.55
	TOTAL LIABILITIES		2,618,486.99		6,745,434.55
FUND BALANCE					
36	6302	REVENUES CONTROL	-77,697.38		-77,697.38
36	7602	EXPENDITURES CONTROL	24,965.59		24,965.59
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00		-22,874,026.91
36	8753	ASSIGNED-PURCH OBL - CURRENT	116,465.25		-6,745,434.55
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		63,733.46		-29,672,193.25
	TOTAL LIABILITIES + FUND BALANCE		2,682,220.45		-22,926,758.70

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	9,799.07
	40	6111	INVESTMENTS	.00	26,449,323.97
		TOTAL ASSETS		.00	26,459,123.04
FUND BALANCE					
	40	8736	RESTRICTED - DEBT SERVICE	.00	-26,459,123.04
		TOTAL FUND BALANCE		.00	-26,459,123.04
		TOTAL LIABILITIES + FUND BALANCE		.00	-26,459,123.04

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	52,001.38	787,659.10
51	6104	PETTY CASH	865.00	1,860.00
51	6153	ACCOUNTS RECEIVABLE	-223,135.55	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	116,234.54
51	6181	PREPAID EXPENDITURES	-18,734.00	.00
51	6400	DEFERRED OUTFLOW OF RESOURCES	.00	435,602.01
51	64000	DEFERRED OUTFLOWS	.00	-19,202.22
TOTAL ASSETS			-189,003.17	1,322,153.43
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	3,391.56	639.22
51	7541	UNFUNDED PENSION LIABILITY	.00	-1,202,741.97
51	75410	UNFUNDED PENSION LIABILITY	.00	-180,414.12
51	7603	PURCHASE OBLIGATIONS	5,476.68	5,476.68
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-432,191.89
51	77000	DEFERRED INFLOWS	.00	-775,168.98
TOTAL LIABILITIES			8,868.24	-2,584,401.06
FUND BALANCE				
51	6302	REVENUES CONTROL	-978,363.20	-978,363.20
51	7602	EXPENDITURES CONTROL	188,204.88	188,204.88
51	87370	RESTRICTED OPEB LIABILITY	.00	974,785.32
51	8737P	RESTRICTED-OTHER	.00	1,199,331.85
51	8739	RESTRICTED-NET ASSETS(FD SVC)	975,769.93	.00
51	8739I	RESTR NET ASSETS INVENTORY	.00	-116,234.54
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,476.68	-5,476.68
TOTAL FUND BALANCE			180,134.93	1,262,247.63
TOTAL LIABILITIES + FUND BALANCE			189,003.17	-1,322,153.43

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,085.07	1,564,226.05
52	6153	ACCOUNTS RECEIVABLE	-587.82	.00
52	6400	DEFERRED OUTFLOW OF RESOURCES	.00	-17,241.18
52	64000	DEFERRED OUTFLOWS	.00	-108,876.11
TOTAL ASSETS			-1,672.89	1,438,108.76
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	9,977.82	6,652.65
52	7541	UNFUNDED PENSION LIABILITY	.00	-129,553.49
52	75410	UNFUNDED PENSION LIABILITY	.00	-189,665.39
52	7603	PURCHASE OBLIGATIONS	49,658.48	86,517.32
52	7700	DEFERRED INFLOW OF RESOURCES	.00	71,549.58
52	77000	DEFERRED INFLOWS	.00	165,107.61
TOTAL LIABILITIES			59,636.30	10,608.28
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,790,445.40	-1,790,445.40
52	7602	EXPENDITURES CONTROL	134,995.52	134,995.52
52	8712	UNRESTRICTED NET ASSETS	1,647,144.95	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	-49,658.48	-86,517.32
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,858.84
52	8770	UNASSIGNED FUND BALANCE	.00	-36,858.84
TOTAL FUND BALANCE			-57,963.41	-1,448,717.04
TOTAL LIABILITIES + FUND BALANCE			1,672.89	-1,438,108.76

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	.00	12,243,430.95
80	6232	ACC. DEP/TECH. EQUIPMENT	.00	-7,516,684.82
80	6241	VEHICLES	.00	15,374,949.52
80	6242	ACC. DEP/VEHICLES	.00	-11,006,999.93
80	6251	GENERAL	.00	5,794,741.09
80	6252	ACC. DEP/GENERAL	.00	-3,444,608.24
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	37,149,259.17
TOTAL ASSETS			.00	134,813,562.81
FUND BALANCE				
80	8710	INVESTMENT GOV. ASSETS	.00	-134,813,562.81
TOTAL FUND BALANCE			.00	-134,813,562.81
TOTAL LIABILITIES + FUND BALANCE			.00	-134,813,562.81

CHRISTIAN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 81 FIXED ASSET FOOD SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	22,330.44
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	3,465,708.79
81	6252	ACC. DEP/GENERAL	.00	-2,567,587.89
81	8710	INVESTMENT GOV. ASSETS	.00	-766,596.03
TOTAL ASSETS			.00	148,104.85
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-148,104.85
TOTAL FUND BALANCE			.00	-148,104.85
TOTAL LIABILITIES + FUND BALANCE			.00	-148,104.85

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