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CHRISTIAN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	8,632,404.64
PETTY CASH	300.00
DISTRICT ACTIVITY FUND ANNUAL	3,462,807.81
ACCOUNTS RECEIVABLE	575,530.78
PREPAID EXPENDITURES	290,866.56
TOTAL ASSETS	12,961,909.79
LIABILITIES	
ACCOUNTS PAYABLE	-131,363.97
ACCR SALARIES & BENEFIT PAYABLE	-130,706.88
TOTAL LIABILITIES	-262,070.85
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-290,867.01
RESTRICTED - SICK LEAVE PAYABL	-434,058.43
COMMITTED - SITE-BASED CFWD	-375,568.49
ASSIGNED-PURCH OBL - PRD 13/YE	-1,202,522.48
UNASSIGNED FUND BALANCE	-10,396,822.53
TOTAL FUND BALANCE FOR FUND 1	-12,699,838.94

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-121,360.45
ACCOUNTS RECEIVABLE	1,753,328.23
TOTAL ASSETS	1,631,967.78
LIABILITIES	
ACCOUNTS PAYABLE	-326,589.62
DEFERRED REVENUE	-1,072,996.54
TOTAL LIABILITIES	-1,399,586.16
FUND BALANCE	
RESTRICTED GRANTS	-818,840.90
ASSIGNED-PURCH OBL - PRD 13/YE	586,459.28
TOTAL FUND BALANCE FOR FUND 2	-232,381.62

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,620,375.18
TOTAL ASSETS	2,620,375.18
LIABILITIES	
INTERFUND PAYABLES	-2,251,944.22
ACCOUNTS PAYABLE	-2,912.16
TOTAL LIABILITIES	-2,254,856.38
FUND BALANCE	
RESTRICTED - OTHER	-364,769.27
ASSIGNED-PURCH OBL - PRD 13/YE	-749.53
TOTAL FUND BALANCE FOR FUND 21	-365,518.80

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SCHOOL ACTIVITY FUNDS (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,785,668.06
TOTAL ASSETS	1,785,668.06
LIABILITIES	
INTERFUND PAYABLES	-1,210,863.59
ACCOUNTS PAYABLE	-1,922.95
TOTAL LIABILITIES	-1,212,786.54
FUND BALANCE	
RESTRICTED - OTHER	-572,881.52
TOTAL FUND BALANCE FOR FUND 25	-572,881.52

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	475,987.66
TOTAL ASSETS	475,987.66
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-175,044.99
RESTRICTED-SFCC ESCROW-CURRENT	-300,942.67
TOTAL FUND BALANCE FOR FUND 310	-475,987.66

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	690,583.68
TOTAL ASSETS	690,583.68
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-512,206.48
RESTRICTED-SFCC ESCROW-CURRENT	-178,377.20
TOTAL FUND BALANCE FOR FUND 320	-690,583.68

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,696,328.58
TOTAL ASSETS	1,696,328.58
LIABILITIES	
ACCOUNTS PAYABLE	-85,630.05
TOTAL LIABILITIES	-85,630.05
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-1,610,698.53
TOTAL FUND BALANCE FOR FUND 360	-1,610,698.53

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	456,924.19
INVESTMENTS	17,899,751.98
TOTAL ASSETS	18,356,676.17
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-18,356,676.17
TOTAL FUND BALANCE FOR FUND 400	-18,356,676.17

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,829,086.56
PETTY CASH	850.00
INVENTORIES FOR CONSUMPTION	104,963.95
DEFERRED OUTFLOW OF RESOURCES	192,566.00
DEFERRED OUTFLOWS	657,842.00
TOTAL ASSETS	2,785,308.51
LIABILITIES	
ACCOUNTS PAYABLE	-589.66
UNFUNDED PENSION LIABILITY	-2,178,363.00
UNFUNDED PENSION LIABILITY	-1,529,928.23
DEFERRED INFLOW OF RESOURCES	-133,548.00
DEFERRED INFLOWS	-363,060.00
TOTAL LIABILITIES	-4,205,488.89
FUND BALANCE	
RESTRICTED OPEB LIABILITY	1,235,146.23
RESTRICTED-OTHER	2,119,345.00
RESTRICTED-NET ASSETS(FD SVC)	-1,829,346.90
RESTR NET ASSETS INVENTORY	-104,963.95
TOTAL FUND BALANCE FOR FUND 51	1,420,180.38

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DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	293,965.17
PREPAID EXPENDITURES	3,360.00
DEFERRED OUTFLOW OF RESOURCES	41,001.00
DEFERRED OUTFLOWS	60,750.00
TOTAL ASSETS	399,076.17
LIABILITIES	
UNFUNDED PENSION LIABILITY	-316,884.00
UNFUNDED PENSION LIABILITY	-171,405.00
DEFERRED INFLOW OF RESOURCES	-38,102.00
DEFERRED INFLOWS	-71,307.00
TOTAL LIABILITIES	-597,698.00
FUND BALANCE	
UNRESTRICTED NET ASSETS	-297,325.17
RESTRICTED OPEB LIABILITY	181,962.00
RESTRICTED-OTHER	313,985.00
TOTAL FUND BALANCE FOR FUND 52	198,621.83

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	2,891,105.67
ACC. DEP-LAND IMPROVEMENTS	-385.61
LAND IMPROVEMENTS	1,312,247.32
ACC. DEP-LAND IMPROVEMENTS	-596,331.12
BUILDINGS AND IMPROVEMENTS	145,254,698.89
ACC. DEP-BUILDINGS/IMPROVEMENT	-49,652,156.89
TECHNOLOGY EQUIPMENT	8,582,235.10
ACC. DEP/TECH. EQUIPMENT	-5,609,745.11
VEHICLES	11,788,149.18
ACC. DEP/VEHICLES	-8,552,773.27
GENERAL	3,902,394.54
ACC. DEP/GENERAL	-2,781,545.77
CONSTRUCTION WORK IN PROGRESS	3,655,878.17
TOTAL ASSETS	110,193,771.10
FUND BALANCE	
INVESTMENT GOV. ASSETS	-110,193,771.10
TOTAL FUND BALANCE FOR FUND 8	-110,193,771.10

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FIXED ASSET FOOD SERVICE (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	486.00
ACC. DEP/TECH. EQUIPMENT	-194.52
VEHICLES	17,684.00
ACC. DEP/VEHICLES	-6,778.87
GENERAL	2,924,240.96
ACC. DEP/GENERAL	-2,502,219.94
TOTAL ASSETS	433,217.63
FUND BALANCE	
INVESTMENT BUSINESS ASSETS	-433,217.63
TOTAL FUND BALANCE FOR FUND 81	-433,217.63

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FIXED ASSET FOOD SERVICE (81)	ACCOUNT BALANCE
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