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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 | |
| ACCOUNTS RECEIVABLE | 1,753,328.23 |
| TOTAL ASSETS | 1,753,328.23 |
| LIABILITIES | |
| PAYABLES | -121,360.45 |
| ACCOUNTS PAYABLE | -326,589.62 |
| DEFERRED REVENUE | -1,072,996.54 |
| TOTAL LIABILITIES | -1,520,946.61 |
| 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 |
|-----------------------------------|--------------------|
| <hr/> | |
| 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 | 459,736.19 |
| INVESTMENTS | 19,922,427.98 |
| TOTAL ASSETS | 20,382,164.17 |
| FUND BALANCE | |
| RESTRICTED - DEBT SERVICE | -20,382,164.17 |
| TOTAL FUND BALANCE FOR FUND 400 | -20,382,164.17 |

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| FOOD SERVICE FUND (51) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| CASH IN BANK | 1,829,086.56 |
| PETTY CASH | 850.00 |
| ACCOUNTS RECEIVABLE | 148,680.00 |
| INVENTORIES FOR CONSUMPTION | 104,963.95 |
| DEFERRED OUTFLOW OF RESOURCES | 149,515.00 |
| DEFERRED OUTFLOWS | 666,763.00 |
| TOTAL ASSETS | 2,899,858.51 |
| 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 | 1,226,225.23 |
| RESTRICTED-OTHER | 2,162,396.00 |
| RESTRICTED-NET ASSETS(FD SVC) | -1,978,026.90 |
| RESTR NET ASSETS INVENTORY | -104,963.95 |
| TOTAL FUND BALANCE FOR FUND 51 | 1,305,630.38 |

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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 | 40,882.00 |
| DEFERRED OUTFLOWS | 60,775.00 |
| TOTAL ASSETS | 398,982.17 |
| 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 | 181,937.00 |
| RESTRICTED-OTHER | 314,104.00 |
| TOTAL FUND BALANCE FOR FUND 52 | 198,715.83 |

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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 | 136,166,310.44 |
| ACC. DEP-BUILDINGS/IMPROVEMENT | -47,706,429.33 |
| TECHNOLOGY EQUIPMENT | 8,566,771.86 |
| ACC. DEP/TECH. EQUIPMENT | -5,607,683.31 |
| 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 | 434,703.17 |
| TOTAL ASSETS | 99,816,533.77 |
| FUND BALANCE | |
| INVESTMENT GOV. ASSETS | -99,816,533.77 |
| TOTAL FUND BALANCE FOR FUND 8 | -99,816,533.77 |

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| FIXED ASSET FOOD SERVICE (81) | ACCOUNT BALANCE |
|--------------------------------|--------------------|
| ASSETS | |
| TECHNOLOGY EQUIPMENT | 15,949.24 |
| ACC. DEP/TECH. EQUIPMENT | -2,256.32 |
| VEHICLES | 17,684.00 |
| ACC. DEP/VEHICLES | -6,778.87 |
| GENERAL | 2,924,240.96 |
| ACC. DEP/GENERAL | -2,502,219.94 |
| TOTAL ASSETS | 446,619.07 |
| FUND BALANCE | |
| INVESTMENT BUSINESS ASSETS | -446,619.07 |
| TOTAL FUND BALANCE FOR FUND 81 | -446,619.07 |

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| FIXED ASSET FOOD SERVICE (81) | ACCOUNT BALANCE |
|-------------------------------|--------------------|
|-------------------------------|--------------------|

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