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BRECKINRIDGE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	6,274,904.99
RECEIVABLE FROM SPECIAL REV FN	298,902.95
ACCOUNTS RECEIVABLE	363,505.26
PREPAID EXPENDITURES	200,478.72
TOTAL ASSETS	7,137,791.92
LIABILITIES	
ACCOUNTS PAYABLE	-146,512.36
ACCRUED SALARIES AND BENEFITS	-1,663,649.73
FED FUNDED BENEFIT PAYABLE	-51,020.88
TOTAL LIABILITIES	-1,861,182.97
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-200,478.72
COMMITTED - FUTURE CONSTR	-3,795,255.14
ASSIGNED FUND BALANCE	-709,696.53
ASSIGNED - SITE BASE CFWD	-50,670.00
ASSIGNED-PURCH OBL - PRD 13/YE	-121,071.45
UNASSIGNED FUND BALANCE	-399,437.11
TOTAL FUND BALANCE FOR FUND 1	-5,276,608.95

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	785,980.00
TOTAL ASSETS	785,980.00
LIABILITIES	
INTERFUND PAYABLES	-298,902.95
ACCOUNTS PAYABLE	-15,259.38
ACCRUED SALARIES AND BENEFITS	-411,496.24
DEFERRED REVENUE	-60,321.43
TOTAL LIABILITIES	-785,980.00

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DIST ACTIVITY (SPEC REV MY) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	93,352.32
TOTAL ASSETS	93,352.32
LIABILITIES	
ACCOUNTS PAYABLE	-1,558.95
TOTAL LIABILITIES	-1,558.95
FUND BALANCE	
COMMITTED - OTHER	-91,793.37
TOTAL FUND BALANCE FOR FUND 21	-91,793.37

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	502,057.97
TOTAL ASSETS	502,057.97
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-502,057.97
TOTAL FUND BALANCE FOR FUND 310	-502,057.97

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	466,198.64
TOTAL ASSETS	466,198.64
FUND BALANCE	
RESTRICTED-SFCC ESCROW-CURRENT	-466,198.64
TOTAL FUND BALANCE FOR FUND 320	-466,198.64

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,770,085.34
TOTAL ASSETS	2,770,085.34
LIABILITIES	
ACCOUNTS PAYABLE	-93,229.59
TOTAL LIABILITIES	-93,229.59
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-2,676,855.75
TOTAL FUND BALANCE FOR FUND 360	-2,676,855.75

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	629,838.61
TOTAL ASSETS	629,838.61
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-629,838.61
TOTAL FUND BALANCE FOR FUND 400	-629,838.61

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,115,624.92
ACCOUNTS RECEIVABLE	14,203.06
INVENTORIES FOR CONSUMPTION	38,725.51
PREPAID EXPENDITURES	5,983.24
DEFERRED OUTFLOWS OPEB	112,796.00
DEFERRED OUTFLOWS-PENSION	344,023.00
TOTAL ASSETS	1,631,355.73
LIABILITIES	
ACCOUNTS PAYABLE	-36,777.83
ACCRUED SALARIES AND BENEFITS	-123,096.98
UNFUNDED OPEB	-413,108.00
NET PENSION LIABILITY	-1,373,199.00
DEFERRED INFLOWS OPEB	-90,710.00
DEFERRED INFLOWS-PENSION	-141,275.00
TOTAL LIABILITIES	-2,178,166.81
FUND BALANCE	
UNRESTRICTED NET ASSETS	-1,014,661.92
RESTRICTED-OTHER OPEB	391,022.00
RESTRICTED-OTHER	1,170,451.00
TOTAL FUND BALANCE FOR FUND 51	546,811.08

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PENSION, INVEST, PRIVATE PURPO (700	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	274,477.73
TOTAL ASSETS	274,477.73
FUND BALANCE	
RESTRICTED - OTHER	-274,477.73
TOTAL FUND BALANCE FOR FUND 7000	-274,477.73

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
FIXED ASSETS - LAND	1,646,894.97
FIXED ASSETS - LAND IMPROVE	3,215,750.08
ACCUMULATED DEPRECIATION-LAND	-3,085,016.23
FIXED ASSETS-BUILDINGS	53,956,382.77
ACCUMULATED DEPRECIATION-BLDG	-17,511,905.64
FIXED ASSETS-TECHNOLOGY EQUIP	2,130,712.04
ACCUMULATED DEP-TECHNOLOGY EQ	-1,829,036.83
FIXED ASSETS-VEHICLES	5,736,121.00
ACCUM DEP- VEHICLES	-5,072,661.98
FIXED ASSETS-GENERAL EQUIPMENT	2,640,947.80
ACCUMULATED DEP-GENERAL EQUIP	-1,788,132.34
FIXED ASSETS-CONST WORK IN PRO	19,968,546.44
TOTAL ASSETS	60,008,602.08
FUND BALANCE	
FIXED ASSET-INVEST GOV ASSET	-60,008,602.08
TOTAL FUND BALANCE FOR FUND 8	-60,008,602.08

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
FIXED ASSETS-TECHNOLOGY EQUIP	26,288.90
ACCUMULATED DEP-TECHNOLOGY EQ	-26,265.84
FIXED ASSETS-GENERAL EQUIPMENT	1,158,015.35
ACCUMULATED DEP-GENERAL EQUIP	-824,008.22
TOTAL ASSETS	334,030.19
FUND BALANCE	
FIXED ASSET-INVEST BUS. ASSET	-334,030.19
TOTAL FUND BALANCE FOR FUND 81	-334,030.19

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG-TERM DEBT	43,542,202.18
TOTAL ASSETS	43,542,202.18
LIABILITIES	
LOAN INTEREST PAYABLE	-294,715.73
Current Portion Bond Obligatio	-1,634,768.56
SICK LEAVE PAYABLE IN PROCESS	-22,681.76
Current Portion Capital Lease	-47,410.41
BONDS PAYABLE (LONG TERM)	-41,145,083.88
NON CUR CAPITAL LEASES	-228,032.78
COMPENSATED ABSENCES	-169,509.06
TOTAL LIABILITIES	-43,542,202.18

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
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** END OF REPORT - Generated by Michael Moreland **