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CHRISTIAN COUNTY BOARD OF EDUCATION  
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	8,652,979.52
PETTY CASH	300.00
DISTRICT ACTIVITY FUND ANNUAL	1,639,282.95
ACCOUNTS RECEIVABLE	536,940.41
PREPAID EXPENDITURES	412,287.34
TOTAL ASSETS	11,241,790.22
LIABILITIES	
ACCOUNTS PAYABLE	-471,711.83
ACCR SALARIES & BENEFIT PAYABLE	-10,807.45
PR DEDUCTION & WH	-103,613.06
TOTAL LIABILITIES	-586,132.34
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-412,287.34
RESTRICTED - SICK LEAVE PAYABL	-352,139.43
COMMITTED - SITE-BASED CFWD	-212,643.10
ASSIGNED-PURCH OBL - PRD 13/YE	-910,354.53
UNASSIGNED FUND BALANCE	-8,768,233.48
TOTAL FUND BALANCE FOR FUND 1	-10,655,657.88

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-438,036.25
ACCOUNTS RECEIVABLE	1,141,020.53
TOTAL ASSETS	702,984.28
LIABILITIES	
ACCOUNTS PAYABLE	-97,916.69
DEFERRED REVENUE	-279,966.77
TOTAL LIABILITIES	-377,883.46
FUND BALANCE	
RESTRICTED GRANTS	-325,100.82
TOTAL FUND BALANCE FOR FUND 2	-325,100.82

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,952,896.88
INVESTMENTS	14,426.83
INTERFUND RECEIVABLES	-332,496.82
ACCOUNTS RECEIVABLE	13,306.45
TOTAL ASSETS	1,648,133.34
LIABILITIES	
INTERFUND PAYABLES	-1,306,786.13
ACCOUNTS PAYABLE	-3,236.74
TOTAL LIABILITIES	-1,310,022.87
FUND BALANCE	
RESTRICTED GRANTS	-332,796.51
ASSIGNED-PURCH OBL - PRD 13/YE	-5,313.96
TOTAL FUND BALANCE FOR FUND 21	-338,110.47

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	535,195.60
TOTAL ASSETS	535,195.60
LIABILITIES	
ACCOUNTS PAYABLE	-575,403.63
TOTAL LIABILITIES	-575,403.63
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	40,208.03
TOTAL FUND BALANCE FOR FUND 360	40,208.03

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	462,655.02
INVESTMENTS	15,160,499.34
TOTAL ASSETS	15,623,154.36
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-15,623,154.36
TOTAL FUND BALANCE FOR FUND 400	-15,623,154.36

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,722,082.91
INVENTORIES FOR CONSUMPTION	53,735.49
DEFERRED OUTFLOW OF RESOURCES	308,760.00
DEFERRED OUTFLOWS	336,593.00
TOTAL ASSETS	2,421,171.40
LIABILITIES	
ACCOUNTS PAYABLE	-11,861.93
UNFUNDED PENSION LIABILITY	-1,520,603.00
UNFUNDED PENSION LIABILITY	-1,238,056.23
DEFERRED INFLOW OF RESOURCES	-321,372.00
DEFERRED INFLOWS	-248,433.00
TOTAL LIABILITIES	-3,340,326.16
FUND BALANCE	
RESTRICTED OPEB LIABILITY	1,149,896.23
RESTRICTED-OTHER	1,533,215.00
RESTRICTED-NET ASSETS(FD SVC)	-1,710,220.98
RESTR NET ASSETS INVENTORY	-53,735.49
TOTAL FUND BALANCE FOR FUND 51	919,154.76

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DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	107,263.48
PREPAID EXPENDITURES	3,840.00
DEFERRED OUTFLOW OF RESOURCES	43,938.00
DEFERRED OUTFLOWS	50,145.00
TOTAL ASSETS	205,186.48
LIABILITIES	
UNFUNDED PENSION LIABILITY	-263,776.00
UNFUNDED PENSION LIABILITY	-185,032.00
DEFERRED INFLOW OF RESOURCES	-48,406.00
DEFERRED INFLOWS	-45,926.00
TOTAL LIABILITIES	-543,140.00
FUND BALANCE	
UNRESTRICTED NET ASSETS	-111,103.48
RESTRICTED OPEB LIABILITY	180,813.00
RESTRICTED-OTHER	268,244.00
TOTAL FUND BALANCE FOR FUND 52	337,953.52

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	2,891,105.67
ACC. DEP-LAND IMPROVEMENTS	-276.73
LAND IMPROVEMENTS	1,287,679.08
ACC. DEP-LAND IMPROVEMENTS	-497,400.31
BUILDINGS AND IMPROVEMENTS	130,717,908.37
ACC. DEP-BUILDINGS/IMPROVEMENT	-41,223,402.51
TECHNOLOGY EQUIPMENT	7,599,336.07
ACC. DEP/TECH. EQUIPMENT	-5,471,310.70
VEHICLES	11,341,070.58
ACC. DEP/VEHICLES	-8,359,698.49
GENERAL	3,611,580.89
ACC. DEP/GENERAL	-2,503,479.98
CONSTRUCTION WORK IN PROGRESS	3,072,103.17
 TOTAL ASSETS	 102,465,215.11
FUND BALANCE	
INVESTMENT GOV. ASSETS	-102,465,215.11
 TOTAL FUND BALANCE FOR FUND 8	 -102,465,215.11



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FIXED ASSET FOOD SERVICE (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	18,468.00
ACC. DEP/TECH. EQUIPMENT	-18,176.52
GENERAL	2,931,874.45
ACC. DEP/GENERAL	-2,357,265.82
TOTAL ASSETS	574,900.11
FUND BALANCE	
INVESTMENT BUSINESS ASSETS	-574,900.11
TOTAL FUND BALANCE FOR FUND 81	-574,900.11

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FIXED ASSET FOOD SERVICE (81)

ACCOUNT  
BALANCE

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