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OWEN COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,902,620.98
ACCOUNTS RECEIVABLE	104,956.92
TOTAL ASSETS	2,007,577.90
LIABILITIES	
ACCOUNTS PAYABLE	-7,504.93
ACI LIABILITY	-90,852.37
ACCR SALARIES & BENEFT PAYABLE	-17,511.68
TOTAL LIABILITIES	-115,868.98
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-49,545.30
UNASSIGNED FUND BALANCE	-1,842,163.62
TOTAL FUND BALANCE FOR FUND 1	-1,891,708.92

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	181,985.80
ACCOUNTS RECEIVABLE	9,334.53
TOTAL ASSETS	191,320.33
LIABILITIES	
ACCOUNTS PAYABLE	-1,240.54
ACI LIABILITY	-3,167.11
ADVANCES FROM GRANTORS	-186,912.68
TOTAL LIABILITIES	-191,320.33

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DIST ACTIVITY (SPEC REV MY) (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,248.92
ACCOUNTS RECEIVABLE	14.23
TOTAL ASSETS	2,263.15
LIABILITIES	
ACI LIABILITY	-2,263.15
TOTAL LIABILITIES	-2,263.15

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	343,723.94
TOTAL ASSETS	343,723.94
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-309,917.39
RESTRICTED-SFCC ESCROW-CURRENT	-33,806.55
TOTAL FUND BALANCE FOR FUND 320	-343,723.94

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	140,102.30
CASH - CONSTRUCTION	652,519.99
TOTAL ASSETS	792,622.29
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-652,519.99
RESTRICTED - OTHER	-140,102.30
TOTAL FUND BALANCE FOR FUND 360	-792,622.29

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	177,468.89
INVENTORIES FOR CONSUMPTION	38,611.79
DEFERRED OUTFLOWS -PENSION	26,543.00
CERS DEFERRED OUTFLOWS PENSION	109,178.00
TOTAL ASSETS	351,801.68
LIABILITIES	
ACCOUNTS PAYABLE	-403.92
ACI LIABILITY	-30.89
UNFUNDED PENSION OPEB LIABILIT	-219,928.00
UNFUNDED PENSION PENSION LIABI	-205,062.00
DEF INFLOW OPEB LIABILITY	-5,600.00
DEFERRED OUTFLOWS OPEB LIABILI	-31,432.00
TOTAL LIABILITIES	-462,456.81
FUND BALANCE	
RESTRICTED OTHER OPEB	198,985.00
RESTRICTED - OTHER	127,316.00
RESTRICTED - NET POSITION	-215,645.87
TOTAL FUND BALANCE FOR FUND 51	110,655.13

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DUSH SCHOLARSHIP FUND (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	147,948.01
TOTAL ASSETS	147,948.01
FUND BALANCE	
RESTRICTED - OTHER	-147,948.01
TOTAL FUND BALANCE FOR FUND 7000	-147,948.01

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HUNTER SCHOLARSHIP FUND (7002)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	501,905.31
TOTAL ASSETS	501,905.31
FUND BALANCE	
RESTRICTED - OTHER	-501,905.31
TOTAL FUND BALANCE FOR FUND 7002	-501,905.31

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BOURNE SCHOLARSHIP FUND (7005)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	113,133.27
TOTAL ASSETS	113,133.27
FUND BALANCE	
RESTRICTED - OTHER	-113,133.27
TOTAL FUND BALANCE FOR FUND 7005	-113,133.27

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	460,244.00
LAND IMPROVEMENTS	2,071,690.25
ACCUM DEP-LAND IMPROVEMENTS	-1,071,223.14
BUILDING & BUILDING IMPROVEMEN	43,083,700.33
ACCUM DEP-BUILDING & IMPROVE	-13,580,536.82
TECHNOLOGY EQUIPMENT	1,356,429.15
ACCUM DEP-TECHNOLOGY	-1,295,978.93
VEHICLES	2,774,847.17
ACCUM DEP - VEHICLES	-2,005,459.14
GENERAL EQUIPMENT	927,272.05
ACCUM DEP - GENERAL EQUIPMENT	-358,377.12
CONSTRUCTION WORK IN PROGRESS	6,867,940.80
ACCUM DEP-CONST IN PROGRESS	-301.11
 TOTAL ASSETS	 39,230,247.49
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-39,230,247.49
 TOTAL FUND BALANCE FOR FUND 8	 -39,230,247.49

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	7,265.00
ACCUM DEP-TECHNOLOGY	-7,265.00
GENERAL EQUIPMENT	589,631.30
ACCUM DEP - GENERAL EQUIPMENT	-436,416.05
TOTAL ASSETS	153,215.25
FUND BALANCE	
NET INVESMENT CAPITAL ASSETS	-153,215.25
TOTAL FUND BALANCE FOR FUND 81	-153,215.25

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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** END OF REPORT - Generated by Kathy Faulkner **