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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,279,304.54	39,410,842.88
10	6153	ACCOUNTS RECEIVABLE	14,394.71	68,743.13
TOTAL ASSETS			-1,264,909.83	39,479,586.01
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-216,975.98	-460,076.13
10	7461	ACCR SALARIES & BENEFIT PAYABLE	54,711.29	110.57
10	7462	PAYROLL DEDUCTIONS	.00	3,092.20
10	7469	UNEMPLOYMENT BD PAID	-6,572.11	5,117.26
10	7470	WORKERS COMP BD PAID	-32,200.54	-308,246.27
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-3,268.46
10	7472	FICA WITHHELD PAYABLE	.00	156.64
10	7473	STATE TAX WITHHELD PAYABLE	.00	-964.83
10	7474	KTRS WITHHELD PAYABLE	.00	1,271.13
10	7475	CERS WITHHELD PAYABLE	.00	6,725.27
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	220.98
10	7499-B	MISC EMPLOYEE REFUNDS	.00	67.80
10	7499-C	RETIREMENT TAXABLE REFUNDS	46.10	-900.65
10	7603	PURCHASE OBLIGATIONS	-269,116.73	3,762,623.05
TOTAL LIABILITIES			-470,107.97	3,005,928.56
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,554,837.72	-106,913,496.86
10	7602	EXPENDITURES CONTROL	8,020,738.79	74,385,304.41
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,000,000.00
10	8740	COMMITTED FUND BALANCE	.00	-3,793,187.75
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-500,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	269,116.73	-3,762,623.05
10	8770	UNASSIGNED FUND BALANCE	.00	-901,511.32
TOTAL FUND BALANCE			1,735,017.80	-42,485,514.57
TOTAL LIABILITIES + FUND BALANCE			1,264,909.83	-39,479,586.01

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		774,976.29	1,638,863.27
20	6153	ACCOUNTS RECEIVABLE		125,163.19	125,163.19
TOTAL ASSETS				900,139.48	1,764,026.46
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-280,551.19	-391,631.97
20	7481A	DEFERRED REVENUE		.00	-.50
20	7603	PURCHASE OBLIGATIONS		125,080.36	486,033.62
TOTAL LIABILITIES				-155,470.83	94,401.15
FUND BALANCE					
20	6302	REVENUES CONTROL		-2,096,715.72	-11,963,344.62
20	7602	EXPENDITURES CONTROL		1,477,127.43	10,934,787.60
20	8731	RESTRICTED GRANTS		.00	-581,378.66
20	8753	ASSIGNED-PURCH OBL - CURRENT		-125,080.36	-486,033.62
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	237,541.69
TOTAL FUND BALANCE				-744,668.65	-1,858,427.61
TOTAL LIABILITIES + FUND BALANCE				-900,139.48	-1,764,026.46

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FUND: 22	DIST	ACTIVITY (SPEC REV)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	7,685.29	320,929.82
	TOTAL ASSETS		7,685.29	320,929.82
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	-15,238.21	-21,212.84
22	7603	PURCHASE OBLIGATIONS	-4,547.66	20,336.57
	TOTAL LIABILITIES		-19,785.87	-876.27
FUND BALANCE				
22	6302	REVENUES CONTROL	-26,048.98	-297,502.23
22	7602	EXPENDITURES CONTROL	33,601.90	232,513.79
22	8737	RESTRICTED - OTHER	.00	-247,932.79
22	8753	ASSIGNED-PURCH OBL - CURRENT	4,547.66	-20,336.57
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	13,204.25
	TOTAL FUND BALANCE		12,100.58	-320,053.55
TOTAL LIABILITIES + FUND BALANCE			-7,685.29	-320,929.82

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	652,384.00	.00
			TOTAL ASSETS	652,384.00	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-655,770.00	-1,292,770.00
	31	7602	EXPENDITURES CONTROL	3,386.00	1,292,770.00
			TOTAL FUND BALANCE	-652,384.00	.00
			TOTAL LIABILITIES + FUND BALANCE	-652,384.00	.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-11,180,902.74	-1,704,614.41
			TOTAL ASSETS	-11,180,902.74	-1,704,614.41
FUND BALANCE					
	32	6302	REVENUES CONTROL	-47.26	-11,576,857.48
	32	7602	EXPENDITURES CONTROL	11,180,950.00	13,359,610.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,138.11
			TOTAL FUND BALANCE	11,180,902.74	1,704,614.41
			TOTAL LIABILITIES + FUND BALANCE	11,180,902.74	1,704,614.41

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-501,667.65	15,422,048.17
	TOTAL ASSETS		-501,667.65	15,422,048.17
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-11,375.66	427,781.71
	TOTAL LIABILITIES		-11,375.66	427,781.71
FUND BALANCE				
36	6302	REVENUES CONTROL	-218,962.17	-21,894,052.16
36	7602	EXPENDITURES CONTROL	720,629.82	14,101,133.09
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,755,766.20
36	8753	ASSIGNED-PURCH OBL - CURRENT	11,375.66	-427,781.71
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	126,637.10
	TOTAL FUND BALANCE		513,043.31	-15,849,829.88
TOTAL LIABILITIES + FUND BALANCE			501,667.65	-15,422,048.17

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	8,364,482.12	491,760.37
			TOTAL ASSETS	8,364,482.12	491,760.37
FUND BALANCE					
	40	6302	REVENUES CONTROL	-11,015,459.00	-11,015,459.00
	40	7602	EXPENDITURES CONTROL	2,650,976.88	11,012,950.49
	40	8736	RESTRICTED - DEBT SERVICE	.00	-489,251.86
			TOTAL FUND BALANCE	-8,364,482.12	-491,760.37
			TOTAL LIABILITIES + FUND BALANCE	-8,364,482.12	-491,760.37

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	239,424.97	1,826,124.79
51	6171	INVENTORIES FOR CONSUMPTION	.00	269,776.01
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	729,582.00
TOTAL ASSETS			239,424.97	2,825,482.80
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-12,680.73	-88,341.09
51	7541	UNFUNDED PENSION LIABILITY	.00	-4,631,917.00
51	7603	PURCHASE OBLIGATIONS	-312.21	2,238.55
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-232,536.00
TOTAL LIABILITIES			-12,992.94	-4,950,555.54
FUND BALANCE				
51	6302	REVENUES CONTROL	-762,245.31	-8,864,244.88
51	7602	EXPENDITURES CONTROL	535,501.07	6,698,701.95
51	8739	RESTRICTED-NEW ASSETS	.00	4,235,334.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	312.21	-2,238.55
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	57,520.13
TOTAL FUND BALANCE			-226,432.03	2,125,072.74
TOTAL LIABILITIES + FUND BALANCE			-239,424.97	-2,825,482.80

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FUND: 52		DAY CARE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	15,952.32	233,429.66
	52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	131,338.00
TOTAL ASSETS				15,952.32	364,767.66
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-3,208.01	-3,415.39
	52	7541	UNFUNDED PENSION LIABILITY	.00	-833,828.00
	52	7603	PURCHASE OBLIGATIONS	-2,818.74	86,786.66
	52	7700	DEFERRED INFLOW OF RESOURCES	.00	-41,861.00
TOTAL LIABILITIES				-6,026.75	-792,317.73
FUND BALANCE					
	52	6302	REVENUES CONTROL	-74,981.00	-938,707.85
	52	7602	EXPENDITURES CONTROL	62,236.69	695,267.58
	52	8739	RESTRICTED-NEW ASSETS	.00	740,238.90
	52	8753	ASSIGNED-PURCH OBL - CURRENT	2,818.74	-86,786.66
	52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	17,538.10
TOTAL FUND BALANCE				-9,925.57	427,550.07
TOTAL LIABILITIES + FUND BALANCE				-15,952.32	-364,767.66

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	3,628.17	14,162.03
	53	6153	ACCOUNTS RECEIVABLE	-2,024.21	630.00
TOTAL ASSETS				1,603.96	14,792.03
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-3,525.67	-4,389.04
	53	7603	PURCHASE OBLIGATIONS	-1,879.24	1,125.03
TOTAL LIABILITIES				-5,404.91	-3,264.01
FUND BALANCE					
	53	6302	REVENUES CONTROL	-4,805.00	-40,860.91
	53	7602	EXPENDITURES CONTROL	6,726.71	30,457.92
	53	8753	ASSIGNED-PURCH OBL - CURRENT	1,879.24	-1,125.03
TOTAL FUND BALANCE				3,800.95	-11,528.02
TOTAL LIABILITIES + FUND BALANCE				-1,603.96	-14,792.03

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FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-2,249.05	9,269.15
	55	6153	ACCOUNTS RECEIVABLE	5,688.75	6,208.75
	55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	7,170.00
TOTAL ASSETS				3,439.70	22,647.90
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-529.37	-1,853.22
	55	7541	UNFUNDED PENSION LIABILITY	.00	-45,522.00
	55	7603	PURCHASE OBLIGATIONS	1,790.87	2,173.06
	55	7700	DEFERRED INFLOW OF RESOURCES	.00	-2,285.00
TOTAL LIABILITIES				1,261.50	-47,487.16
FUND BALANCE					
	55	6302	REVENUES CONTROL	-10,445.25	-98,588.65
	55	7602	EXPENDITURES CONTROL	7,534.92	83,336.97
	55	8739	RESTRICTED-NEW ASSETS	.00	42,241.82
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-1,790.87	-2,173.06
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22.18
TOTAL FUND BALANCE				-4,701.20	24,839.26
TOTAL LIABILITIES + FUND BALANCE				-3,439.70	-22,647.90

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	112.23	185,668.77
TOTAL ASSETS			112.23	185,668.77
FUND BALANCE				
70	6302	REVENUES CONTROL	-112.23	-186,968.77
70	7602	EXPENDITURES CONTROL	.00	1,300.00
TOTAL FUND BALANCE			-112.23	-185,668.77
TOTAL LIABILITIES + FUND BALANCE			-112.23	-185,668.77

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,539,319.94
80	6211	LAND IMPROVEMENTS	.00	6,791,065.71
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,089,883.36
80	6221	BUILDINGS & BUILDING IMPROVE	.00	235,409,287.52
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-70,007,361.08
80	6231	TECHNOLOGY EQUIPMENT	-11,370.47	10,388,552.58
80	6232	ACCUMULATED DEP TECH EQUIP	10,406.70	-6,890,629.07
80	6241	VEHICLES	.00	16,121,750.05
80	6242	ACCUMULATED DEP VEHICLES	.00	-10,605,162.04
80	6251	GENERAL EQUIPMENT	.00	9,727,230.61
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,708,413.59
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	34,666,888.07
80	6302	REVENUES CONTROL	444.68	294,287.45
80	8710	INVESTMENT IN GOV. ASSETS	.00	-221,654,053.67
TOTAL ASSETS			-519.09	-17,120.88
LIABILITIES				
80	7602	EXPENDITURES CONTROL	519.09	17,120.88
TOTAL LIABILITIES			519.09	17,120.88
TOTAL LIABILITIES + FUND BALANCE			<u>519.09</u>	<u>17,120.88</u>

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6201	LAND	.00	16,790.00
81	6211	LAND IMPROVEMENTS	.00	14,406.78
81	6212	ACCUMULATED DEP LAND IMPR	.00	-14,406.78
81	6221	BUILDINGS & BUILDING IMPROVE	.00	326,981.06
81	6222	ACCUMULATED DEPREC BUILDINGS	.00	-302,165.94
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,364.10
81	6241	VEHICLES	.00	109,421.40
81	6242	ACCUMULATED DEP VEHICLES	.00	-97,962.80
81	6251	GENERAL EQUIPMENT	.00	3,804,639.34
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,673,753.32
81	6302	REVENUES CONTROL	.00	3,609.19
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,189,292.86
TOTAL ASSETS			.00	-1,318.78
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	1,318.78
TOTAL LIABILITIES			.00	1,318.78
TOTAL LIABILITIES + FUND BALANCE			.00	1,318.78

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