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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 12

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-12,694,777.54	26,716,065.34	
10	6153	ACCOUNTS RECEIVABLE	-35,313.09	33,430.04	
TOTAL ASSETS			-12,730,090.63	26,749,495.38	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-1,438,720.78	-1,898,796.91	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-110.57	.00	
10	7462	PAYROLL DEDUCTIONS	-3,092.20	.00	
10	7469	UNEMPLOYMENT BD PAID	-5,117.26	.00	
10	7470	WORKERS COMP BD PAID	308,246.27	.00	
10	7471	FEDERAL TAX WITHHELD PAYABLE	3,268.46	.00	
10	7472	FICA WITHHELD PAYABLE	-156.64	.00	
10	7473	STATE TAX WITHHELD PAYABLE	964.83	.00	
10	7474	KTRS WITHHELD PAYABLE	-1,271.13	.00	
10	7475	CERS WITHHELD PAYABLE	-6,725.27	.00	
10	7475A	CERS OMITTED CONTRIBUTIONS	-220.98	.00	
10	7499-B	MISC EMPLOYEE REFUNDS	-67.80	.00	
10	7499-C	RETIREMENT TAXABLE REFUNDS	900.65	.00	
10	7603	PURCHASE OBLIGATIONS	-2,501,655.62	1,260,972.43	
TOTAL LIABILITIES			-3,643,758.04	-637,824.48	
FUND BALANCE					
10	6302	REVENUES CONTROL	-6,961,099.70	-113,874,596.56	
10	7602	EXPENDITURES CONTROL	19,522,292.75	93,907,597.16	
10	8732	RESTRICTED- SICK LEAVE PAYABLE	400,000.00	-600,000.00	
10	8740	COMMITTED FUND BALANCE	411,000.00	-3,382,187.75	
10	8742	COMMITTED - SICK LEAVE PAYABLE	500,000.00	.00	
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,501,655.62	-1,260,972.43	
10	8770	UNASSIGNED FUND BALANCE	.00	-901,511.32	
TOTAL FUND BALANCE			16,373,848.67	-26,111,670.90	
TOTAL LIABILITIES + FUND BALANCE			12,730,090.63	-26,749,495.38	

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-1,669,093.15	-30,229.88
	20	6153	ACCOUNTS RECEIVABLE	.00	125,163.19
TOTAL ASSETS				-1,669,093.15	94,933.31
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-158,076.49	-549,708.46
	20	7481A	DEFERRED REVENUE	.50	.00
	20	7603	PURCHASE OBLIGATIONS	-213,770.38	272,263.24
TOTAL LIABILITIES				-371,846.37	-277,445.22
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,202,296.02	-13,165,640.64
	20	7602	EXPENDITURES CONTROL	3,029,465.16	13,964,252.76
	20	8731	RESTRICTED GRANTS	237,541.69	-343,836.97
	20	8753	ASSIGNED-PURCH OBL - CURRENT	213,770.38	-272,263.24
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-237,541.69	.00
TOTAL FUND BALANCE				2,040,939.52	182,511.91
TOTAL LIABILITIES + FUND BALANCE				1,669,093.15	-94,933.31

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FUND: 22	DIST	ACTIVITY (SPEC REV)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	13,489.12	334,418.94
	TOTAL ASSETS		13,489.12	334,418.94
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	12,406.10	-8,806.74
22	7603	PURCHASE OBLIGATIONS	-801.55	19,626.02
	TOTAL LIABILITIES		11,604.55	10,819.28
FUND BALANCE				
22	6302	REVENUES CONTROL	-36,856.02	-334,358.25
22	7602	EXPENDITURES CONTROL	10,960.80	243,474.59
22	8737	RESTRICTED - OTHER	13,204.25	-234,728.54
22	8753	ASSIGNED-PURCH OBL - CURRENT	801.55	-19,626.02
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-13,204.25	.00
	TOTAL FUND BALANCE		-25,093.67	-345,238.22
TOTAL LIABILITIES + FUND BALANCE			-13,489.12	-334,418.94

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,292,770.00
	31	7602	EXPENDITURES CONTROL	.00	1,292,770.00
TOTAL FUND BALANCE				.00	.00
TOTAL LIABILITIES + FUND BALANCE				.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	1,782,887.79	78,273.38
			TOTAL ASSETS	1,782,887.79	78,273.38
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,825,953.79	-13,402,811.27
	32	7602	EXPENDITURES CONTROL	43,066.00	13,402,676.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	-135.27	-78,273.38
	32	8770	UNASSIGNED FUND BALANCE	135.27	135.27
			TOTAL FUND BALANCE	-1,782,887.79	-78,273.38
			TOTAL LIABILITIES + FUND BALANCE	<u>-1,782,887.79</u>	<u>-78,273.38</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,027,323.43	14,394,724.74
	TOTAL ASSETS		-1,027,323.43	14,394,724.74
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-4,070.00	-4,070.00
36	7603	PURCHASE OBLIGATIONS	187,779.79	615,561.50
	TOTAL LIABILITIES		183,709.79	611,491.50
FUND BALANCE				
36	6302	REVENUES CONTROL	494,284.81	-21,399,767.35
36	7602	EXPENDITURES CONTROL	537,108.62	14,638,241.71
36	8735	RESTRICTED-FUTURE CONSTR BG-1	126,637.10	-7,629,129.10
36	8753	ASSIGNED-PURCH OBL - CURRENT	-187,779.79	-615,561.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-126,637.10	.00
	TOTAL FUND BALANCE		843,613.64	-15,006,216.24
TOTAL LIABILITIES + FUND BALANCE			1,027,323.43	-14,394,724.74

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	43,066.00	534,826.37
			TOTAL ASSETS	43,066.00	534,826.37
FUND BALANCE					
	40	6302	REVENUES CONTROL	-43,066.00	-11,058,525.00
	40	7602	EXPENDITURES CONTROL	.00	11,012,950.49
	40	8736	RESTRICTED - DEBT SERVICE	.00	-489,251.86
			TOTAL FUND BALANCE	-43,066.00	-534,826.37
			TOTAL LIABILITIES + FUND BALANCE	-43,066.00	-534,826.37

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-340,817.84	1,485,306.95
51	6171	INVENTORIES FOR CONSUMPTION	12,456.07	282,232.08
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	729,582.00
TOTAL ASSETS			-328,361.77	2,497,121.03
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	73,883.38	-14,457.71
51	7541P	UNFUNDED PENSION LIABILITY	.00	-4,631,917.00
51	7603	PURCHASE OBLIGATIONS	-512.49	1,726.06
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-232,536.00
TOTAL LIABILITIES			73,370.89	-4,877,184.65
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,140,708.64	-10,004,953.52
51	7602	EXPENDITURES CONTROL	1,395,187.03	8,093,888.98
51	8739	RESTRICTED-NEW ASSETS	57,520.13	4,292,854.22
51	8753	ASSIGNED-PURCH OBL - CURRENT	512.49	-1,726.06
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-57,520.13	.00
TOTAL FUND BALANCE			254,990.88	2,380,063.62
TOTAL LIABILITIES + FUND BALANCE			=====328,361.77	=====2,497,121.03

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FUND: 52		DAY CARE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-88,090.26	145,339.40
	52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	131,338.00
TOTAL ASSETS				-88,090.26	276,677.40
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-2,572.90	-5,988.29
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-833,828.00
	52	7603	PURCHASE OBLIGATIONS	-20,284.75	66,501.91
	52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-41,861.00
TOTAL LIABILITIES				-22,857.65	-815,175.38
FUND BALANCE					
	52	6302	REVENUES CONTROL	-38,291.30	-976,999.15
	52	7602	EXPENDITURES CONTROL	128,954.46	824,222.04
	52	8739	RESTRICTED-NEW ASSETS	17,538.10	757,777.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	20,284.75	-66,501.91
	52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-17,538.10	.00
TOTAL FUND BALANCE				110,947.91	538,497.98
TOTAL LIABILITIES + FUND BALANCE				88,090.26	-276,677.40

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-3,928.83	10,233.20
	53	6153	ACCOUNTS RECEIVABLE	-50.00	580.00
		TOTAL ASSETS		-3,978.83	10,813.20
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	3,977.97	-411.07
	53	7603	PURCHASE OBLIGATIONS	-710.68	414.35
		TOTAL LIABILITIES		3,267.29	3.28
FUND BALANCE					
	53	6302	REVENUES CONTROL	-332.07	-41,192.98
	53	7602	EXPENDITURES CONTROL	332.93	30,790.85
	53	8753	ASSIGNED-PURCH OBL - CURRENT	710.68	-414.35
		TOTAL FUND BALANCE		711.54	-10,816.48
	TOTAL LIABILITIES + FUND BALANCE			3,978.83	-10,813.20

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FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-2,948.36	6,320.79
	55	6153	ACCOUNTS RECEIVABLE	353.25	6,562.00
	55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	7,170.00
TOTAL ASSETS				-2,595.11	20,052.79
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-487.52	-2,340.74
	55	7541P	UNFUNDED PENSION LIABILITY	.00	-45,522.00
	55	7603	PURCHASE OBLIGATIONS	-1,009.19	1,163.87
	55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-2,285.00
TOTAL LIABILITIES				-1,496.71	-48,983.87
FUND BALANCE					
	55	6302	REVENUES CONTROL	-5,516.68	-104,105.33
	55	7602	EXPENDITURES CONTROL	8,599.31	91,936.28
	55	8739	RESTRICTED-NEW ASSETS	22.18	42,264.00
	55	8753	ASSIGNED-PURCH OBL - CURRENT	1,009.19	-1,163.87
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-22.18	.00
TOTAL FUND BALANCE				4,091.82	28,931.08
TOTAL LIABILITIES + FUND BALANCE				2,595.11	-20,052.79

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	452.33	186,121.10
TOTAL ASSETS			452.33	186,121.10
FUND BALANCE				
70	6302	REVENUES CONTROL	-452.33	-187,421.10
70	7602	EXPENDITURES CONTROL	.00	1,300.00
TOTAL FUND BALANCE			-452.33	-186,121.10
TOTAL LIABILITIES + FUND BALANCE			-452.33	-186,121.10

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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	163,180.96	6,954,246.67
80	6212	ACCUMULATED DEP LAND IMPR	-235,393.56	-4,325,276.92
80	6221	BUILDINGS & BUILDING IMPROVE	17,121,807.36	252,528,892.84
80	6222	ACCUMULATED DEPREC BUILDINGS	-5,614,818.39	-75,620,880.29
80	6231	TECHNOLOGY EQUIPMENT	-539.30	10,388,013.28
80	6232	ACCUMULATED DEP TECH EQUIP	-1,342,476.78	-8,233,105.85
80	6241	VEHICLES	-325,136.00	15,796,614.05
80	6242	ACCUMULATED DEP VEHICLES	-631,206.21	-11,236,368.25
80	6251	GENERAL EQUIPMENT	124,227.83	9,851,458.44
80	6252	ACCUMULATED DEP GEN EQUIPMENT	-299,538.46	-8,007,952.05
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	34,666,888.07
80	6302	REVENUES CONTROL	107.86	295,268.81
80	8710	INVESTMENT IN GOV. ASSETS	-17,409,216.15	-239,063,269.82
TOTAL ASSETS			-8,449,000.84	-8,466,151.08
LIABILITIES				
80	7602	EXPENDITURES CONTROL	8,449,000.84	8,466,151.08
TOTAL LIABILITIES			8,449,000.84	8,466,151.08
TOTAL LIABILITIES + FUND BALANCE			=====8,449,000.84=====	=====8,466,151.08=====

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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	-4,204.86	-306,370.80
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	-355.85	-1,719.95
81	6241	VEHICLES	.00	109,421.40
81	6242	ACCUMULATED DEP VEHICLES	-5,978.40	-103,941.20
81	6251	GENERAL EQUIPMENT	.00	3,804,639.34
81	6252	ACCUMULATED DEP GEN EQUIPMENT	-187,771.03	-2,861,524.35
81	6302	REVENUES CONTROL	.00	3,609.19
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,189,292.86
TOTAL ASSETS			-198,310.14	-199,628.92
LIABILITIES				
81	7602	EXPENDITURES CONTROL	198,310.14	199,628.92
TOTAL LIABILITIES			198,310.14	199,628.92
TOTAL LIABILITIES + FUND BALANCE			<u>198,310.14</u>	<u>199,628.92</u>

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