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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 1
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glbalsht **1**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,166,193.52	27,850,260.86
10	6130	INTERFUND RECEIVABLES	-30,229.88	.00
10	6153	ACCOUNTS RECEIVABLE	-493,958.25	79,917.17
TOTAL ASSETS			642,005.39	27,930,178.03
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,694,935.65	-203,861.26
10	7461C	KENTUCKY STATE TREASURER	-3,578.04	-3,578.04
10	7469	UNEMPLOYMENT BD PAID	22,025.81	22,025.81
10	7470	WORKERS COMP BD PAID	-9,568.50	-9,568.50
10	7603	PURCHASE OBLIGATIONS	3,432,193.73	4,727,375.70
TOTAL LIABILITIES			5,136,008.65	4,532,393.71
FUND BALANCE				
10	6302	REVENUES CONTROL	-23,928,161.75	-23,928,161.75
10	7602	EXPENDITURES CONTROL	2,803,830.72	2,803,830.72
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,000,000.00
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-500,000.00
10	8747	COMMITTED - OTHER	.00	-4,572,187.75
10	8753	ASSIGNED-PURCH OBL - CURRENT	-3,432,193.73	-4,727,375.70
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,295,181.97	.00
10	8770	UNASSIGNED FUND BALANCE	20,073,692.69	-538,677.26
TOTAL FUND BALANCE			-5,778,014.04	-32,462,571.74
TOTAL LIABILITIES + FUND BALANCE			<u><u>-642,005.39</u></u>	<u><u>-27,930,178.03</u></u>

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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 1
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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-780,489.30	-778,721.18
	20	6153	ACCOUNTS RECEIVABLE	-1,839,536.98	114,095.65
TOTAL ASSETS				-2,620,026.28	-664,625.53
LIABILITIES					
	20	7400	INTERFUND PAYABLES	30,229.88	.00
	20	7421	ACCOUNTS PAYABLE	296,809.12	-252,899.34
	20	7481A	DEFERRED REVENUE	994,748.85	.00
	20	7603	PURCHASE OBLIGATIONS	170,628.77	501,778.52
TOTAL LIABILITIES				1,492,416.62	248,879.18
FUND BALANCE					
	20	6302	REVENUES CONTROL	810,933.13	810,933.13
	20	7602	EXPENDITURES CONTROL	487,305.30	487,305.30
	20	8731	RESTRICTED GRANTS	.00	-379,030.86
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-170,628.77	-501,778.52
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	331,149.75
	20	8770	UNASSIGNED FUND BALANCE	.00	-332,832.45
TOTAL FUND BALANCE				1,127,609.66	415,746.35
TOTAL LIABILITIES + FUND BALANCE				2,620,026.28	664,625.53

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	-5,989.37	328,429.57
		TOTAL ASSETS	-5,989.37	328,429.57
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	-4,040.52	-12,847.26
	22	7603 PURCHASE OBLIGATIONS	21,799.31	41,474.83
		TOTAL LIABILITIES	17,758.79	28,627.57
FUND BALANCE				
	22	6302 REVENUES CONTROL	-2,863.95	-2,863.95
	22	7602 EXPENDITURES CONTROL	12,893.84	12,893.84
	22	8737 RESTRICTED - OTHER	.00	-325,612.20
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-21,799.31	-41,474.83
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	19,675.52
	22	8770 UNASSIGNED FUND BALANCE	.00	-19,675.52
		TOTAL FUND BALANCE	-11,769.42	-357,057.14
		TOTAL LIABILITIES + FUND BALANCE	5,989.37	-328,429.57

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	637,500.00	637,500.00
			TOTAL ASSETS	637,500.00	637,500.00
FUND BALANCE	31	6302	REVENUES CONTROL	-637,500.00	-637,500.00
			TOTAL FUND BALANCE	-637,500.00	-637,500.00
			TOTAL LIABILITIES + FUND BALANCE	-637,500.00	-637,500.00
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,673,379.58	1,751,652.96
			TOTAL ASSETS	1,673,379.58	1,751,652.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,673,379.58	-1,673,379.58
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
			TOTAL FUND BALANCE	-1,673,379.58	-1,751,652.96
			TOTAL LIABILITIES + FUND BALANCE	<u>-1,673,379.58</u>	<u>-1,751,652.96</u>

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,141,747.78	13,252,976.96
		TOTAL ASSETS		-1,141,747.78	13,252,976.96
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	65,255.97	.00
	36	7603	PURCHASE OBLIGATIONS	997,059.72	1,612,621.22
		TOTAL LIABILITIES		1,062,315.69	1,612,621.22
FUND BALANCE					
	36	6302	REVENUES CONTROL	-6,371.66	-6,371.66
	36	7602	EXPENDITURES CONTROL	1,082,863.47	1,082,863.47
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-14,329,468.77
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-997,059.72	-1,612,621.22
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	615,561.50
	36	8770	UNASSIGNED FUND BALANCE	.00	-615,561.50
		TOTAL FUND BALANCE		79,432.09	-14,865,598.18
		TOTAL LIABILITIES + FUND BALANCE		1,141,747.78	-13,252,976.96

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-2,065,311.40	-1,732,162.66
			TOTAL ASSETS	-2,065,311.40	-1,732,162.66
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	2,065,311.40	2,065,311.40
	40	8736	RESTRICTED - DEBT SERVICE	.00	-333,148.74
			TOTAL FUND BALANCE	2,065,311.40	1,732,162.66
			TOTAL LIABILITIES + FUND BALANCE	<u>2,065,311.40</u>	<u>1,732,162.66</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-105,095.14	1,380,211.81
51	6153	ACCOUNTS RECEIVABLE	-49,147.98	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	281,920.27
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	436,988.00
TOTAL ASSETS			-154,243.12	2,099,120.08
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-64,818.45	-79,276.16
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,179,764.00
51	7603	PURCHASE OBLIGATIONS	1,998.93	3,724.99
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,189.00
TOTAL LIABILITIES			-62,819.52	-5,256,504.17
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,913,115.01	-1,913,115.01
51	7602	EXPENDITURES CONTROL	221,112.04	221,112.04
51	8737P	RESTRICTED-OTHER PENSION	.00	4,743,965.00
51	8739	RESTRICTED-NEW ASSETS	1,911,064.54	109,147.05
51	8753	ASSIGNED-PURCH OBL - CURRENT	-1,998.93	-3,724.99
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,726.06
51	8770	UNASSIGNED FUND BALANCE	.00	-1,726.06
TOTAL FUND BALANCE			217,062.64	3,157,384.09
TOTAL LIABILITIES + FUND BALANCE			=====154,243.12=====	===== -2,099,120.08=====

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FUND: 52		DAY CARE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-21,767.39	123,572.01
	52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	99,337.00
TOTAL ASSETS				-21,767.39	222,909.01
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	3,759.32	-2,228.97
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,177,480.00
	52	7603	PURCHASE OBLIGATIONS	1,079.09	67,581.00
	52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-270.00
TOTAL LIABILITIES				4,838.41	-1,112,397.97
FUND BALANCE					
	52	6302	REVENUES CONTROL	-180,415.91	-180,415.91
	52	7602	EXPENDITURES CONTROL	45,646.87	45,646.87
	52	8737P	RESTRICTED-OTHER PENSION	.00	1,078,413.00
	52	8739	RESTRICTED-NEW ASSETS	152,777.11	13,426.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,079.09	-67,581.00
	52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	66,501.91
	52	8770	UNASSIGNED FUND BALANCE	.00	-66,501.91
TOTAL FUND BALANCE				16,928.98	889,488.96
TOTAL LIABILITIES + FUND BALANCE				21,767.39	-222,909.01

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-211.07	10,022.13
	53	6153	ACCOUNTS RECEIVABLE	.00	580.00
TOTAL ASSETS				-211.07	10,602.13
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	101.08	-309.99
	53	7603	PURCHASE OBLIGATIONS	.00	414.35
TOTAL LIABILITIES				101.08	104.36
FUND BALANCE					
	53	6302	REVENUES CONTROL	-10,602.13	-10,602.13
	53	7602	EXPENDITURES CONTROL	309.99	309.99
	53	8739	RESTRICTED-NEW ASSETS	10,402.13	.00
	53	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-414.35
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	414.35
	53	8770	UNASSIGNED FUND BALANCE	.00	-414.35
TOTAL FUND BALANCE				109.99	-10,706.49
TOTAL LIABILITIES + FUND BALANCE				211.07	-10,602.13

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	1,057.05	7,377.84
55	6153	ACCOUNTS RECEIVABLE	-6,344.00	218.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	4,431.00
TOTAL ASSETS			-5,286.95	12,026.84
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	1,483.65	-857.09
55	7541P	UNFUNDED PENSION LIABILITY	.00	-52,524.00
55	7603	PURCHASE OBLIGATIONS	1,676.23	2,840.10
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-12.00
TOTAL LIABILITIES			3,159.88	-50,552.99
FUND BALANCE				
55	6302	REVENUES CONTROL	-12,989.05	-12,989.05
55	7602	EXPENDITURES CONTROL	4,623.30	4,623.30
55	8737P	RESTRICTED-OTHER PENSION	.00	48,105.00
55	8739	RESTRICTED-NEW ASSETS	12,169.05	1,627.00
55	8753	ASSIGNED-PURCH OBL - CURRENT	-1,676.23	-2,840.10
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,163.87
55	8770	UNASSIGNED FUND BALANCE	.00	-1,163.87
TOTAL FUND BALANCE			2,127.07	38,526.15
TOTAL LIABILITIES + FUND BALANCE			=====5,286.95=====	===== -12,026.84=====

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	289.51	186,410.61
			TOTAL ASSETS	289.51	186,410.61
LIABILITIES					
	70	7421	ACCOUNTS PAYABLE	-200.00	-200.00
			TOTAL LIABILITIES	-200.00	-200.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-186,210.61	-186,210.61
	70	8737	RESTRICTED - OTHER	.00	-186,121.10
	70	8739	RESTRICTED-NEW ASSETS	186,121.10	186,121.10
			TOTAL FUND BALANCE	-89.51	-186,210.61
			TOTAL LIABILITIES + FUND BALANCE	<u>-289.51</u>	<u>-186,410.61</u>

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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	6,954,246.67
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,325,276.92
80	6221	BUILDINGS & BUILDING IMPROVE	.00	252,528,892.84
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-75,620,880.29
80	6231	TECHNOLOGY EQUIPMENT	-5,252.87	10,382,760.41
80	6232	ACCUMULATED DEP TECH EQUIP	5,214.51	-8,227,891.34
80	6241	VEHICLES	-287,485.00	16,601,384.05
80	6242	ACCUMULATED DEP VEHICLES	287,485.00	-10,948,883.25
80	6251	GENERAL EQUIPMENT	-6,837.00	9,844,621.44
80	6252	ACCUMULATED DEP GEN EQUIPMENT	4,395.13	-8,003,556.92
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	31,487,248.72
80	6302	REVENUES CONTROL	2,436.27	2,436.27
80	8710	INVESTMENT IN GOV. ASSETS	.00	-228,214,465.58
TOTAL ASSETS			-43.96	-43.96
LIABILITIES				
80	7602	EXPENDITURES CONTROL	43.96	43.96
TOTAL LIABILITIES			43.96	43.96
TOTAL LIABILITIES + FUND BALANCE			43.96	43.96

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THE HARDIN COUNTY BOARD OF EDUCATION
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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	-306,370.80
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,719.95
81	6241	VEHICLES	.00	109,421.40
81	6242	ACCUMULATED DEP VEHICLES	.00	-103,941.20
81	6251	GENERAL EQUIPMENT	.00	3,804,639.34
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,861,524.35
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-986,054.75
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

** END OF REPORT - Generated by Jessica Annis **