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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 5
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FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-3,014,969.87	24,505,415.78
	10	6153	ACCOUNTS RECEIVABLE	130,900.17	195,214.99
TOTAL ASSETS				-2,884,069.70	24,700,630.77
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	16,942.18	-272,146.81
	10	7462	PAYROLL DEDUCTIONS	.00	480.00
	10	7469	UNEMPLOYMENT BD PAID	-2,868.08	18,545.70
	10	7469A	ELIZABETHTOWN CITY TAX	-3.77	.00
	10	7470	WORKERS COMP BD PAID	-8,542.32	-97,865.25
	10	7471	FEDERAL TAX WITHHELD PAYABLE	-33.50	.00
	10	7472	FICA WITHHELD PAYABLE	-42.84	.00
	10	7473	STATE TAX WITHHELD PAYABLE	-10.21	.00
	10	7475	CERS WITHHELD PAYABLE	-37.40	.00
	10	7475A	CERS OMITTED CONTRIBUTIONS	.00	1,519.08
	10	7499-C	RETIREMENT TAXABLE REFUNDS	-896.51	-899.51
	10	7603	PURCHASE OBLIGATIONS	-1,221,175.05	2,859,386.00
TOTAL LIABILITIES				-1,216,667.50	2,509,019.21
FUND BALANCE					
	10	6302	REVENUES CONTROL	-5,530,530.96	-47,362,259.65
	10	7602	EXPENDITURES CONTROL	8,410,093.11	28,974,183.42
	10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,000,000.00
	10	8740	COMMITTED FUND BALANCE	-110,000.00	.00
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-500,000.00
	10	8747	COMMITTED - OTHER	110,000.00	-4,462,187.75
	10	8753	ASSIGNED-PURCH OBL - CURRENT	1,221,175.05	-2,859,386.00
TOTAL FUND BALANCE				4,100,737.20	-27,209,649.98
TOTAL LIABILITIES + FUND BALANCE				2,884,069.70	-24,700,630.77

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	- 724,744.58	-99,095.89
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS		- 724,744.58	-98,809.29
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	95,046.08	-54,477.05
	20	7603	PURCHASE OBLIGATIONS	10,563.57	204,521.10
		TOTAL LIABILITIES		105,609.65	150,044.05
FUND BALANCE					
	20	6302	REVENUES CONTROL	-371,748.61	-4,217,320.63
	20	7602	EXPENDITURES CONTROL	1,001,447.11	4,751,322.73
	20	8731	RESTRICTED GRANTS	.00	-382,974.66
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-10,563.57	-204,521.10
		TOTAL FUND BALANCE		619,134.93	-53,493.66
	TOTAL LIABILITIES + FUND BALANCE			724,744.58	96,550.39

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FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-16,745.21	352,557.41
			TOTAL ASSETS	-16,745.21	352,557.41
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-18,910.64	-56,072.96
	22	7603	PURCHASE OBLIGATIONS	-10,970.52	12,571.81
			TOTAL LIABILITIES	-29,881.16	-43,501.15
FUND BALANCE					
	22	6302	REVENUES CONTROL	-31,789.85	-156,568.09
	22	7602	EXPENDITURES CONTROL	67,445.70	185,695.84
	22	8737	RESTRICTED - OTHER	.00	-325,612.20
	22	8753	ASSIGNED-PURCH OBL - CURRENT	10,970.52	-12,571.81
			TOTAL FUND BALANCE	46,626.37	-309,056.26
			TOTAL LIABILITIES + FUND BALANCE	<u>16,745.21</u>	<u>-352,557.41</u>

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	637,500.00
			TOTAL ASSETS	.00	637,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-637,500.00
			TOTAL FUND BALANCE	.00	-637,500.00
			TOTAL LIABILITIES + FUND BALANCE	.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	75.23	378,745.65
			TOTAL ASSETS	75.23	378,745.65
FUND BALANCE					
	32	6302	REVENUES CONTROL	-75.23	-1,673,582.27
	32	7602	EXPENDITURES CONTROL	.00	1,373,110.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
			TOTAL FUND BALANCE	-75.23	-378,745.65
			TOTAL LIABILITIES + FUND BALANCE	-75.23	-378,745.65

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-2,374,564.23	8,865,698.94
			TOTAL ASSETS	-2,374,564.23	8,865,698.94
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	1,466,942.43	-22,613.70
	36	7603	PURCHASE OBLIGATIONS	-354,437.51	1,003,416.67
			TOTAL LIABILITIES	1,112,504.92	980,802.97
FUND BALANCE					
	36	6302	REVENUES CONTROL	-8,527.76	-1,519,779.47
	36	7602	EXPENDITURES CONTROL	916,149.56	6,189,877.08
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-13,513,182.85
	36	8753	ASSIGNED-PURCH OBL - CURRENT	354,437.51	-1,003,416.67
			TOTAL FUND BALANCE	1,262,059.31	-9,846,501.91
			TOTAL LIABILITIES + FUND BALANCE	<u>2,374,564.23</u>	<u>-8,865,698.94</u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-343,878.64	-2,565,808.75
			TOTAL ASSETS	-343,878.64	-2,565,808.75
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	343,878.64	2,898,957.49
	40	8736	RESTRICTED - DEBT SERVICE	.00	-333,148.74
			TOTAL FUND BALANCE	343,878.64	2,565,808.75
			TOTAL LIABILITIES + FUND BALANCE	343,878.64	2,565,808.75

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	870,067.48	1,294,975.37
51	6171	INVENTORIES FOR CONSUMPTION	.00	281,920.27
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,149,747.00
TOTAL ASSETS			870,067.48	2,726,642.64
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	4,307.68	-87,869.52
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,179,764.00
51	7603	PURCHASE OBLIGATIONS	-326.75	3,383.16
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,189.00
TOTAL LIABILITIES			3,980.93	-5,265,439.36
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,557,812.82	-4,504,201.54
51	7602	EXPENDITURES CONTROL	683,437.66	2,906,028.37
51	8737P	RESTRICTED-OTHER PENSION	.00	4,031,206.00
51	8739	RESTRICTED-NEW ASSETS	.00	109,147.05
51	8753	ASSIGNED-PURCH OBL - CURRENT	326.75	-3,383.16
TOTAL FUND BALANCE			-874,048.41	2,538,796.72
TOTAL LIABILITIES + FUND BALANCE			<u>-870,067.48</u>	<u>-2,726,642.64</u>

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FUND: 52		DAY CARE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	9,829.10	100,663.00
	52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	261,364.00
TOTAL ASSETS				9,829.10	362,027.00
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	2,250.65	-2,903.25
	52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,177,480.00
	52	7603	PURCHASE OBLIGATIONS	1,793.08	4,360.00
	52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-270.00
TOTAL LIABILITIES				4,043.73	-1,176,293.25
FUND BALANCE					
	52	6302	REVENUES CONTROL	-73,254.00	-460,590.71
	52	7602	EXPENDITURES CONTROL	61,174.25	349,404.96
	52	8737P	RESTRICTED-OTHER PENSION	.00	916,386.00
	52	8739	RESTRICTED-NEW ASSETS	.00	13,426.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,793.08	-4,360.00
TOTAL FUND BALANCE				-13,872.83	814,266.25
TOTAL LIABILITIES + FUND BALANCE				-9,829.10	-362,027.00

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	602.94	14,849.26
	53	6153	ACCOUNTS RECEIVABLE	1,827.00	3,527.00
		TOTAL ASSETS		2,429.94	18,376.26
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-189.83	-211.57
	53	7603	PURCHASE OBLIGATIONS	973.88	6,926.71
		TOTAL LIABILITIES		784.05	6,715.14
FUND BALANCE					
	53	6302	REVENUES CONTROL	-4,391.00	-24,190.96
	53	7602	EXPENDITURES CONTROL	2,150.89	6,026.27
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-973.88	-6,926.71
		TOTAL FUND BALANCE		-3,213.99	-25,091.40
		TOTAL LIABILITIES + FUND BALANCE		-2,429.94	-18,376.26

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FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-3,918.85	23,188.60
	55	6153	ACCOUNTS RECEIVABLE	1,311.00	4,508.00
	55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	11,659.00
TOTAL ASSETS				-2,607.85	39,355.60
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	1,679.49	-1,346.79
	55	7541P	UNFUNDED PENSION LIABILITY	.00	-52,524.00
	55	7603	PURCHASE OBLIGATIONS	207.88	946.88
	55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-12.00
TOTAL LIABILITIES				1,887.37	-52,935.91
FUND BALANCE					
	55	6302	REVENUES CONTROL	-5,196.00	-62,902.35
	55	7602	EXPENDITURES CONTROL	6,124.36	34,925.54
	55	8737P	RESTRICTED-OTHER PENSION	.00	40,877.00
	55	8739	RESTRICTED-NEW ASSETS	.00	1,627.00
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-207.88	-946.88
TOTAL FUND BALANCE				720.48	13,580.31
TOTAL LIABILITIES + FUND BALANCE				2,607.85	-39,355.60

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	179.92	187,057.19
TOTAL ASSETS			179.92	187,057.19
FUND BALANCE				
70	6302	REVENUES CONTROL	-179.92	-187,057.19
70	8737	RESTRICTED - OTHER	.00	-186,121.10
70	8739	RESTRICTED-NEW ASSETS	.00	186,121.10
TOTAL FUND BALANCE			-179.92	-187,057.19
TOTAL LIABILITIES + FUND BALANCE			-179.92	-187,057.19

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**THE HARDIN COUNTY BOARD OF EDUCATION
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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	-6,279.00	10,316,091.79
80	6232	ACCUMULATED DEP TECH EQUIP	5,903.00	-8,163,560.34
80	6241	VEHICLES	.00	16,607,544.46
80	6242	ACCUMULATED DEP VEHICLES	.00	-10,948,883.25
80	6251	GENERAL EQUIPMENT	-21,329.55	9,844,881.64
80	6252	ACCUMULATED DEP GEN EQUIPMENT	20,545.32	-7,981,871.60
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	31,755,435.54
80	6302	REVENUES CONTROL	893.80	4,980.17
80	8710	INVESTMENT IN GOV. ASSETS	.00	-228,511,542.56
TOTAL ASSETS			-266.43	-621.91
LIABILITIES				
80	7602	EXPENDITURES CONTROL	266.43	621.91
TOTAL LIABILITIES			266.43	621.91
TOTAL LIABILITIES + FUND BALANCE			<u>266.43</u>	<u>621.91</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	-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	163,801.40
81	6242	ACCUMULATED DEP VEHICLES	.00	-103,941.20
81	6251	GENERAL EQUIPMENT	-7,345.93	3,765,973.65
81	6252	ACCUMULATED DEP GEN EQUIPMENT	7,345.93	-2,822,858.66
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,040,434.75
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====00	=====00

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