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THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2019 1

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	2,968,675.43	31,527,705.80
	10	6153	ACCOUNTS RECEIVABLE	-553,139.09	141,893.42
TOTAL ASSETS				2,415,536.34	31,669,599.22
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-22,456.38	-829,758.06
	10	7469	UNEMPLOYMENT BD PAID	22,615.29	22,615.29
	10	7470	WORKERS COMP BD PAID	-9,921.58	-9,921.58
	10	7499-A	STATE HEALTH INSURANCE RMB	-884.58	-884.58
	10	7603	PURCHASE OBLIGATIONS	2,169,264.63	4,762,191.24
TOTAL LIABILITIES				2,158,617.38	3,944,242.31
FUND BALANCE					
	10	6302	REVENUES CONTROL	-26,919,570.91	-26,919,570.91
	10	7602	EXPENDITURES CONTROL	2,499,412.00	2,499,412.00
	10	8732	RESTRICTED- SICK LEAVE PAYABLE	-933,871.00	-1,500,000.00
	10	8747	COMMITTED - OTHER	.00	-4,451,445.87
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,169,264.63	-4,762,191.24
	10	8770	UNASSIGNED FUND BALANCE	22,949,140.82	-480,045.51
TOTAL FUND BALANCE				-4,574,153.72	-35,613,841.53
TOTAL LIABILITIES + FUND BALANCE				-2,415,536.34	-31,669,599.22

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	695,071.97	902,603.69
	20	6153	ACCOUNTS RECEIVABLE	-1,654,850.65	286.60
TOTAL ASSETS				-959,778.68	902,890.29
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	275,441.40	-140,770.72
	20	7481A	DEFERRED REVENUE	1,076,104.99	.00
	20	7603	PURCHASE OBLIGATIONS	100,333.20	614,538.65
TOTAL LIABILITIES				1,451,879.59	473,767.93
FUND BALANCE					
	20	6302	REVENUES CONTROL	-949,318.68	-949,318.68
	20	7602	EXPENDITURES CONTROL	557,550.97	557,550.97
	20	8731	RESTRICTED GRANTS	-1,092,951.11	-949,097.52
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-100,333.20	-614,538.65
	20	8770	UNASSIGNED FUND BALANCE	1,092,951.11	578,745.66
TOTAL FUND BALANCE				-492,100.91	-1,376,658.22
TOTAL LIABILITIES + FUND BALANCE				959,778.68	-902,890.29

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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	-12,435.96	472,413.95
			TOTAL ASSETS	-12,435.96	472,413.95
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	17,889.43	-9,734.65
	22	7603	PURCHASE OBLIGATIONS	27,839.52	39,822.67
			TOTAL LIABILITIES	45,728.95	30,088.02
FUND BALANCE					
	22	6302	REVENUES CONTROL	-15,486.10	-15,486.10
	22	7602	EXPENDITURES CONTROL	10,032.63	10,032.63
	22	8737	RESTRICTED - OTHER	-11,983.15	-457,225.83
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-27,839.52	-39,822.67
	22	8770	UNASSIGNED FUND BALANCE	11,983.15	.00
			TOTAL FUND BALANCE	-33,292.99	-502,501.97
			TOTAL LIABILITIES + FUND BALANCE	=====12,435.96=====	=====472,413.95=====

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	645,000.00	789,839.00
			TOTAL ASSETS	645,000.00	789,839.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-751,239.30	-751,239.30
	31	8737	RESTRICTED - OTHER	106,239.30	-38,599.70
			TOTAL FUND BALANCE	-645,000.00	-789,839.00
			TOTAL LIABILITIES + FUND BALANCE	<u>-645,000.00</u>	<u>-789,839.00</u>
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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,054,373.65	2,150,860.28
			TOTAL ASSETS	2,054,373.65	2,150,860.28
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,054,980.90	-2,054,980.90
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
	32	8737	RESTRICTED - OTHER	607.25	-17,606.00
			TOTAL FUND BALANCE	-2,054,373.65	-2,150,860.28
			TOTAL LIABILITIES + FUND BALANCE	-2,054,373.65	-2,150,860.28

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-6,443.60	5,215,486.34
		TOTAL ASSETS		-6,443.60	5,215,486.34
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	11,355.00	.00
	36	7603	PURCHASE OBLIGATIONS	3,275.00	69,472.86
		TOTAL LIABILITIES		14,630.00	69,472.86
FUND BALANCE					
	36	6302	REVENUES CONTROL	-4,911.40	-4,911.40
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	-66,197.86	-5,276,772.80
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,275.00	-69,472.86
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	66,197.86
	36	8770	UNASSIGNED FUND BALANCE	66,197.86	.00
		TOTAL FUND BALANCE		-8,186.40	-5,284,959.20
	TOTAL LIABILITIES + FUND BALANCE			6,443.60	-5,215,486.34

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-2,156,731.39	-2,109,127.75
			TOTAL ASSETS	-2,156,731.39	-2,109,127.75
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	2,156,731.39	2,156,731.39
	40	8736	RESTRICTED - DEBT SERVICE	.00	-47,603.64
			TOTAL FUND BALANCE	2,156,731.39	2,109,127.75
			TOTAL LIABILITIES + FUND BALANCE	=====2,156,731.39=====	=====2,109,127.75=====

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-79,327.01	1,820,451.76
51	6153	ACCOUNTS RECEIVABLE	-87,824.61	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	191,812.30
51	64000	DEFERRED OUTFLOW- OPEB	.00	566,804.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,956,927.00
TOTAL ASSETS			-167,151.62	4,535,995.06
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-48,373.14	-93,604.77
51	75410	DEFERRED INFLOW- OPEB	.00	-2,048,994.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,965,846.00
51	7603	PURCHASE OBLIGATIONS	2,831.55	3,349.59
51	77000	DEFERRED INFLOW OPEB	.00	-107,280.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-561,713.00
TOTAL LIABILITIES			-45,541.59	-8,774,088.18
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,046,708.41	-2,046,708.41
51	7602	EXPENDITURES CONTROL	238,980.88	238,980.88
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	1,530,179.00
51	8737P	RESTRICTED-OTHER PENSION	.00	4,031,206.00
51	8739	RESTRICTED-NEW ASSETS	2,022,734.25	487,267.20
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,831.55	-3,349.59
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	518.04
51	8770	UNASSIGNED FUND BALANCE	518.04	.00
TOTAL FUND BALANCE			212,693.21	4,238,093.12
TOTAL LIABILITIES + FUND BALANCE			<u>167,151.62</u>	<u>-4,535,995.06</u>

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-35,632.62	23,232.42
52	64000	DEFERRED OUTFLOW- OPEB	.00	130,237.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	449,650.00
TOTAL ASSETS			-35,632.62	603,119.42
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	8,206.30	-13,806.20
52	75410	DEFERRED INFLOW- OPEB	.00	-470,805.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,370,795.00
52	7603	PURCHASE OBLIGATIONS	3,733.25	6,830.48
52	77000	DEFERRED INFLOW OPEB	.00	-24,650.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-129,067.00
TOTAL LIABILITIES			11,939.55	-2,002,292.72
FUND BALANCE				
52	6302	REVENUES CONTROL	-67,881.54	-67,881.54
52	7602	EXPENDITURES CONTROL	58,455.32	58,455.32
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	347,845.00
52	8737P	RESTRICTED-OTHER PENSION	.00	916,386.00
52	8739	RESTRICTED-NEW ASSETS	33,755.31	148,101.77
52	8753	ASSIGNED-PURCH OBL - CURRENT	-3,733.25	-6,830.48
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,097.23
52	8770	UNASSIGNED FUND BALANCE	3,097.23	.00
TOTAL FUND BALANCE			23,693.07	1,399,173.30
TOTAL LIABILITIES + FUND BALANCE			=====35,632.62=====	=====603,119.42=====

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	218.99	10,588.10
	53	6153	ACCOUNTS RECEIVABLE	-268.00	2,820.00
TOTAL ASSETS				-49.01	13,408.10
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	49.01	.00
	53	7603	PURCHASE OBLIGATIONS	.00	2,239.64
TOTAL LIABILITIES				49.01	2,239.64
FUND BALANCE					
	53	6302	REVENUES CONTROL	-2,239.64	-2,239.64
	53	8739	RESTRICTED-NEW ASSETS	.00	-13,408.10
	53	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-2,239.64
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,239.64
	53	8770	UNASSIGNED FUND BALANCE	2,239.64	.00
TOTAL FUND BALANCE				.00	-15,647.74
TOTAL LIABILITIES + FUND BALANCE				49.01	-13,408.10

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	3,999.67	12,008.31
55	6153	ACCOUNTS RECEIVABLE	-1,583.50	4,979.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,465.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,867.00
TOTAL ASSETS			2,416.17	41,319.81
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	1,676.06	-606.00
55	75410	DEFERRED INFLOW- OPEB	.00	-19,754.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-57,517.00
55	7603	PURCHASE OBLIGATIONS	-266.46	159.11
55	77000	DEFERRED INFLOW OPEB	.00	-1,034.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,416.00
TOTAL LIABILITIES			1,409.60	-84,167.89
FUND BALANCE				
55	6302	REVENUES CONTROL	-16,782.58	-16,782.58
55	7602	EXPENDITURES CONTROL	400.77	400.77
55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	15,516.00
55	8737P	RESTRICTED-OTHER PENSION	.00	40,877.00
55	8739	RESTRICTED-NEW ASSETS	11,864.01	2,570.43
55	8753	ASSIGNED-PURCH OBL - CURRENT	266.46	-159.11
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.57
55	8770	UNASSIGNED FUND BALANCE	425.57	.00
TOTAL FUND BALANCE			-3,825.77	42,848.08
TOTAL LIABILITIES + FUND BALANCE			-2,416.17	-41,319.81

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK	160.49	170,429.90	
TOTAL ASSETS			160.49	170,429.90	
FUND BALANCE					
70	6302	REVENUES CONTROL	-170,429.90	-170,429.90	
70	8739	RESTRICTED-NEW ASSETS	170,269.41	.00	
TOTAL FUND BALANCE			-160.49	-170,429.90	
TOTAL LIABILITIES + FUND BALANCE			-160.49	-170,429.90	

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,490,920.19
80	6211	LAND IMPROVEMENTS	.00	10,100,175.64
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,547,390.43
80	6221	BUILDINGS & BUILDING IMPROVE	.00	274,673,095.50
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-81,040,060.05
80	6231	TECHNOLOGY EQUIPMENT	.00	9,796,651.45
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-8,581,021.49
80	6241	VEHICLES	.00	17,525,773.94
80	6242	ACCUMULATED DEP VEHICLES	.00	-11,982,161.82
80	6251	GENERAL EQUIPMENT	.00	9,371,242.85
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,637,080.88
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,723,690.94
80	8710	INVESTMENT IN GOV. ASSETS	.00	-230,893,835.84
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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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	-310,575.67
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,779.26
81	6241	VEHICLES	.00	189,794.56
81	6242	ACCUMULATED DEP VEHICLES	.00	-133,224.19
81	6251	GENERAL EQUIPMENT	.00	3,876,193.07
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,951,384.08
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,014,574.74
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====00	=====00

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