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THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2019 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	2,124,829.70	32,652,535.50
10	6153	ACCOUNTS RECEIVABLE	-15,843.68	126,049.74
TOTAL ASSETS			2,108,986.02	32,778,585.24
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	186,402.47	-643,355.59
10	7469	UNEMPLOYMENT BD PAID	-3,711.08	18,904.21
10	7470	WORKERS COMP BD PAID	-10,514.26	-20,435.84
10	7475A	CERS OMITTED CONTRIBUTIONS	1,319.05	1,319.05
10	7499-A	STATE HEALTH INSURANCE RMB	-2,324.02	-3,208.60
10	7499-B	MISC EMPLOYEE REFUNDS	114.02	114.02
10	7499G	GARNISHMENT OF WAGES	999.47	999.47
10	7603	PURCHASE OBLIGATIONS	-154,578.29	4,650,401.95
TOTAL LIABILITIES			17,707.36	4,004,738.67
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,905,113.03	-32,824,683.94
10	7602	EXPENDITURES CONTROL	3,623,841.36	6,123,253.36
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,500,000.00
10	8747	COMMITTED - OTHER	.00	-4,451,445.87
10	8753	ASSIGNED-PURCH OBL - CURRENT	154,578.29	-4,650,401.95
10	8770	UNASSIGNED FUND BALANCE	.00	519,954.49
TOTAL FUND BALANCE			-2,126,693.38	-36,783,323.91
TOTAL LIABILITIES + FUND BALANCE			===== -2,108,986.02	===== -32,778,585.24

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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	648,505.28	1,551,108.97
	20	6153	ACCOUNTS RECEIVABLE	63,830.00	64,116.60
TOTAL ASSETS				712,335.28	1,615,225.57
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-297,811.34	-438,582.06
	20	7603	PURCHASE OBLIGATIONS	-411,958.00	202,580.65
TOTAL LIABILITIES				-709,769.34	-236,001.41
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,239,937.59	-2,189,256.27
	20	7602	EXPENDITURES CONTROL	825,413.65	1,382,964.62
	20	8731	RESTRICTED GRANTS	.00	-949,097.52
	20	8753	ASSIGNED-PURCH OBL - CURRENT	411,958.00	-202,580.65
	20	8770	UNASSIGNED FUND BALANCE	.00	578,745.66
TOTAL FUND BALANCE				-2,565.94	-1,379,224.16
TOTAL LIABILITIES + FUND BALANCE				-712,335.28	-1,615,225.57

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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	-5,905.96	466,507.99
			TOTAL ASSETS	-5,905.96	466,507.99
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-22,865.83	-32,600.48
	22	7603	PURCHASE OBLIGATIONS	-20,363.86	19,458.81
			TOTAL LIABILITIES	-43,229.69	-13,141.67
FUND BALANCE					
	22	6302	REVENUES CONTROL	-11,964.16	-27,450.26
	22	7602	EXPENDITURES CONTROL	40,735.95	50,768.58
	22	8737	RESTRICTED - OTHER	.00	-457,225.83
	22	8753	ASSIGNED-PURCH OBL - CURRENT	20,363.86	-19,458.81
			TOTAL FUND BALANCE	49,135.65	-453,366.32
			TOTAL LIABILITIES + FUND BALANCE	5,905.96	-466,507.99

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	1,785,703.00
			TOTAL ASSETS	.00	1,785,703.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-1,034,463.70	-1,785,703.00
	31	8737	RESTRICTED - OTHER	1,034,463.70	.00
			TOTAL FUND BALANCE	.00	-1,785,703.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,785,703.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	84.18	2,155,080.46
			TOTAL ASSETS	84.18	2,155,080.46
FUND BALANCE					
	32	6302	REVENUES CONTROL	-21,826.18	-2,076,807.08
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
	32	8737	RESTRICTED - OTHER	21,742.00	.00
			TOTAL FUND BALANCE	-84.18	-2,155,080.46
			TOTAL LIABILITIES + FUND BALANCE	-84.18	-2,155,080.46

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-203,546.33	5,011,940.01
			TOTAL ASSETS	-203,546.33	5,011,940.01
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	350.00	69,822.86
			TOTAL LIABILITIES	350.00	69,822.86
FUND BALANCE					
	36	6302	REVENUES CONTROL	-134,893.82	-139,805.22
	36	7602	EXPENDITURES CONTROL	338,440.15	338,440.15
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-5,276,772.80
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-350.00	-69,822.86
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	66,197.86
			TOTAL FUND BALANCE	203,196.33	-5,081,762.87
			TOTAL LIABILITIES + FUND BALANCE	203,546.33	-5,011,940.01

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-237,826.25	-2,346,954.00
		TOTAL ASSETS	-237,826.25	-2,346,954.00
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	237,826.25	2,394,557.64
	40	8736 RESTRICTED - DEBT SERVICE	.00	-47,603.64
		TOTAL FUND BALANCE	237,826.25	2,346,954.00
		TOTAL LIABILITIES + FUND BALANCE	=====237,826.25=====	=====2,346,954.00=====

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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	-488,091.07	1,332,360.69
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			-488,091.07	4,047,903.99
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	3,237.23	-90,367.54
51	75410	DEFERRED INFLOW- OPEB	.00	-2,048,994.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,965,846.00
51	7603	PURCHASE OBLIGATIONS	330.63	3,680.22
51	77000	DEFERRED INFLOW OPEB	.00	-107,280.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-561,713.00
TOTAL LIABILITIES			3,567.86	-8,770,520.32
FUND BALANCE				
51	6302	REVENUES CONTROL	-175,994.76	-2,222,703.17
51	7602	EXPENDITURES CONTROL	660,848.60	899,829.48
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	.00	487,267.20
51	8753	ASSIGNED-PURCH OBL - CURRENT	-330.63	-3,680.22
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	518.04
TOTAL FUND BALANCE			484,523.21	4,722,616.33
TOTAL LIABILITIES + FUND BALANCE			=====488,091.07=====	=====4,047,903.99=====

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	30,993.77	54,226.19
52	64000	DEFERRED OUTFLOW- OPEB	.00	130,237.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	449,650.00
TOTAL ASSETS			30,993.77	634,113.19
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	12,932.51	-873.69
52	75410	DEFERRED INFLOW- OPEB	.00	-470,805.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,370,795.00
52	7603	PURCHASE OBLIGATIONS	5,114.23	11,944.71
52	77000	DEFERRED INFLOW OPEB	.00	-24,650.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-129,067.00
TOTAL LIABILITIES			18,046.74	-1,984,245.98
FUND BALANCE				
52	6302	REVENUES CONTROL	-104,084.04	-171,965.58
52	7602	EXPENDITURES CONTROL	60,157.76	118,613.08
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	.00	148,101.77
52	8753	ASSIGNED-PURCH OBL - CURRENT	-5,114.23	-11,944.71
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,097.23
TOTAL FUND BALANCE			-49,040.51	1,350,132.79
TOTAL LIABILITIES + FUND BALANCE			<u>-30,993.77</u>	<u>-634,113.19</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-148.76	10,439.34
	53	6153	ACCOUNTS RECEIVABLE	1,285.00	4,105.00
TOTAL ASSETS				1,136.24	14,544.34
LIABILITIES					
	53	7603	PURCHASE OBLIGATIONS	520.00	2,759.64
TOTAL LIABILITIES				520.00	2,759.64
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,485.00	-3,724.64
	53	7602	EXPENDITURES CONTROL	348.76	348.76
	53	8739	RESTRICTED-NEW ASSETS	.00	-13,408.10
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-520.00	-2,759.64
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,239.64
TOTAL FUND BALANCE				-1,656.24	-17,303.98
TOTAL LIABILITIES + FUND BALANCE				-1,136.24	-14,544.34

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-916.80	11,091.51
55	6153	ACCOUNTS RECEIVABLE	2,872.50	7,852.00
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,465.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,867.00
TOTAL ASSETS			1,955.70	43,275.51
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-2,202.09	-2,808.09
55	75410	DEFERRED INFLOW- OPEB	.00	-19,754.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-57,517.00
55	7603	PURCHASE OBLIGATIONS	796.39	955.50
55	77000	DEFERRED INFLOW OPEB	.00	-1,034.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,416.00
TOTAL LIABILITIES			-1,405.70	-85,573.59
FUND BALANCE				
55	6302	REVENUES CONTROL	-7,448.00	-24,230.58
55	7602	EXPENDITURES CONTROL	7,694.39	8,095.16
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	.00	2,570.43
55	8753	ASSIGNED-PURCH OBL - CURRENT	-796.39	-955.50
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.57
TOTAL FUND BALANCE			-550.00	42,298.08
TOTAL LIABILITIES + FUND BALANCE			-1,955.70	-43,275.51

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	183.61	170,613.51
			TOTAL ASSETS	183.61	170,613.51
FUND BALANCE	70	6302	REVENUES CONTROL	-183.61	-170,613.51
			TOTAL FUND BALANCE	-183.61	-170,613.51
			TOTAL LIABILITIES + FUND BALANCE	-183.61	-170,613.51

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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	274,916,309.81
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-81,040,060.05
80	6231	TECHNOLOGY EQUIPMENT	-10,080.45	9,786,571.00
80	6232	ACCUMULATED DEP TECH EQUIP	20,570.45	-8,560,451.04
80	6241	VEHICLES	72,400.00	17,598,173.94
80	6242	ACCUMULATED DEP VEHICLES	.00	-11,982,161.82
80	6251	GENERAL EQUIPMENT	18,501.55	9,389,744.40
80	6252	ACCUMULATED DEP GEN EQUIPMENT	18,138.60	-7,618,942.28
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,723,690.94
80	6302	REVENUES CONTROL	4,156.76	4,156.76
80	8710	INVESTMENT IN GOV. ASSETS	-124,064.80	-231,261,114.95
TOTAL ASSETS			-377.89	-377.89
LIABILITIES				
80	7602	EXPENDITURES CONTROL	377.89	377.89
TOTAL LIABILITIES			377.89	377.89
TOTAL LIABILITIES + FUND BALANCE			=====377.89=====	=====377.89=====

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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

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