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THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2018

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	27,528,905.52
ACCOUNTS RECEIVABLE	919,240.70
TOTAL ASSETS	28,448,146.22
LIABILITIES	
ACCOUNTS PAYABLE	-807,301.68
TOTAL LIABILITIES	-807,301.68
FUND BALANCE	
RESTRICTED- SICK LEAVE PAYABLE	-566,129.00
COMMITTED - OTHER	-4,451,445.87
ASSIGNED-PURCH OBL - PRD 13/YE	-2,592,926.61
UNASSIGNED FUND BALANCE	-20,030,343.06
TOTAL FUND BALANCE FOR FUND 1	-27,640,844.54

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	207,531.72
ACCOUNTS RECEIVABLE	1,655,137.25
TOTAL ASSETS	1,862,668.97
LIABILITIES	
ACCOUNTS PAYABLE	-416,212.12
DEFERRED REVENUE	-1,076,104.99
TOTAL LIABILITIES	-1,492,317.11
FUND BALANCE	
RESTRICTED GRANTS	-370,351.86
TOTAL FUND BALANCE FOR FUND 2	-370,351.86

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DIST ACTIVITY (SPEC REV) (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	484,849.91
TOTAL ASSETS	484,849.91
LIABILITIES	
ACCOUNTS PAYABLE	-27,624.08
TOTAL LIABILITIES	-27,624.08
FUND BALANCE	
RESTRICTED - OTHER	-457,225.83
TOTAL FUND BALANCE FOR FUND 22	-457,225.83

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,140,703.00
TOTAL ASSETS	1,140,703.00
FUND BALANCE	
RESTRICTED - OTHER	-1,140,703.00
TOTAL FUND BALANCE FOR FUND 310	-1,140,703.00

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	100,622.63
TOTAL ASSETS	100,622.63
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-78,273.38
RESTRICTED - OTHER	-22,349.25
TOTAL FUND BALANCE FOR FUND 320	-100,622.63

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,221,929.94
TOTAL ASSETS	5,221,929.94
LIABILITIES	
ACCOUNTS PAYABLE	-11,355.00
TOTAL LIABILITIES	-11,355.00
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-5,210,574.94
TOTAL FUND BALANCE FOR FUND 360	-5,210,574.94

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	47,603.64
TOTAL ASSETS	47,603.64
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-47,603.64
TOTAL FUND BALANCE FOR FUND 400	-47,603.64

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,929,903.62
ACCOUNTS RECEIVABLE	87,824.61
INVENTORIES FOR CONSUMPTION	191,812.30
DEFERRED OUTFLOW- OPEB	566,804.00
DEFERRED OUTFLOWS OF RESOURCES	1,956,927.00
TOTAL ASSETS	4,733,271.53
LIABILITIES	
ACCOUNTS PAYABLE	-45,231.63
DEFERRED INFLOW- OPEB	-2,048,994.00
UNFUNDED PENSION LIABILITY	-5,965,846.00
DEFERRED INFLOW OPEB	-107,280.00
DEFERRED INFLOW OF RESOURCES	-561,713.00
TOTAL LIABILITIES	-8,729,064.63
FUND BALANCE	
OTHER OPEB LIAB ENTER FUNDS	1,589,470.00
RESTRICTED-OTHER PENSION	4,570,632.00
RESTRICTED-NEW ASSETS	-2,164,308.90
TOTAL FUND BALANCE FOR FUND 51	3,995,793.10

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DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	58,865.04
DEFERRED OUTFLOW- OPEB	130,237.00
DEFERRED OUTFLOWS OF RESOURCES	449,650.00
TOTAL ASSETS	638,752.04
LIABILITIES	
ACCOUNTS PAYABLE	-22,012.50
DEFERRED INFLOW- OPEB	-470,805.00
UNFUNDED PENSION LIABILITY	-1,370,795.00
DEFERRED INFLOW OPEB	-24,650.00
DEFERRED INFLOW OF RESOURCES	-129,067.00
TOTAL LIABILITIES	-2,017,329.50
FUND BALANCE	
OTHER OPEB LIAB ENTER FUNDS	365,218.00
RESTRICTED-OTHER PENSION	1,050,212.00
RESTRICTED-NEW ASSETS	-36,852.54
TOTAL FUND BALANCE FOR FUND 52	1,378,577.46

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PROPRIETARY FUND- ECCC (53)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	10,369.11
ACCOUNTS RECEIVABLE	3,088.00
TOTAL ASSETS	13,457.11
LIABILITIES	
ACCOUNTS PAYABLE	-49.01
TOTAL LIABILITIES	-49.01
FUND BALANCE	
RESTRICTED-NEW ASSETS	-13,408.10
TOTAL FUND BALANCE FOR FUND 53	-13,408.10

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PROPRIETARY FUND (55)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	8,008.64
ACCOUNTS RECEIVABLE	6,563.00
DEFERRED OUTFLOW- OPEB	5,465.00
DEFERRED OUTFLOWS OF RESOURCES	18,867.00
TOTAL ASSETS	38,903.64
LIABILITIES	
ACCOUNTS PAYABLE	-2,282.06
DEFERRED INFLOW- OPEB	-19,754.00
UNFUNDED PENSION LIABILITY	-57,517.00
DEFERRED INFLOW OPEB	-1,034.00
DEFERRED INFLOW OF RESOURCES	-5,416.00
TOTAL LIABILITIES	-86,003.06
FUND BALANCE	
OTHER OPEB LIAB ENTER FUNDS	15,323.00
RESTRICTED-OTHER PENSION	44,066.00
RESTRICTED-NEW ASSETS	-12,289.58
TOTAL FUND BALANCE FOR FUND 55	47,099.42

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FIDUCIARY FUNDS- TRUST FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	170,269.41
TOTAL ASSETS	170,269.41
FUND BALANCE	
RESTRICTED-NEW ASSETS	-170,269.41
TOTAL FUND BALANCE FOR FUND 7000	-170,269.41

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	7,490,920.19
LAND IMPROVEMENTS	10,100,175.64
ACCUMULATED DEP LAND IMPR	-4,547,390.43
BUILDINGS & BUILDING IMPROVE	274,916,309.81
ACCUMULATED DEPREC BUILDINGS	-81,040,060.05
TECHNOLOGY EQUIPMENT	9,796,651.45
ACCUMULATED DEP TECH EQUIP	-8,581,021.49
VEHICLES	17,525,773.94
ACCUMULATED DEP VEHICLES	-11,982,161.82
GENERAL EQUIPMENT	9,371,242.85
ACCUMULATED DEP GEN EQUIPMENT	-7,637,080.88
CONSTRUCTION WORK IN PROGRESS	15,541,653.72
INVESTMENT IN GOV. ASSETS	-230,955,012.93
TOTAL ASSETS	.00

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
LAND	16,790.00
LAND IMPROVEMENTS	14,406.78
ACCUMULATED DEP LAND IMPR	-14,406.78
BUILDINGS & BUILDING IMPROVE	326,981.06
ACCUMULATED DEPREC BUILDINGS	-310,575.67
TECHNOLOGY EQUIPMENT	1,779.25
ACCUMULATED DEP TECH EQUIP	-1,779.26
VEHICLES	189,794.56
ACCUMULATED DEP VEHICLES	-133,224.19
GENERAL EQUIPMENT	3,876,193.07
ACCUMULATED DEP GEN EQUIPMENT	-2,951,384.08
INVESTMENT IN BUSINESS ASSETS	-1,014,574.74
TOTAL ASSETS	.00

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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