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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 4

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-3,188,283.20	27,852,382.28	
10	6153	ACCOUNTS RECEIVABLE	27,977.37	149,767.20	
TOTAL ASSETS			-3,160,305.83	28,002,149.48	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	1,170,258.69	-494,532.85	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	47,635.25	.00	
10	7469	UNEMPLOYMENT BD PAID	7,143.48	22,651.34	
10	7469B	RADCLIFF CITY TAX	35.03	35.03	
10	7470	WORKERS COMP BD PAID	-36,247.98	-92,694.95	
10	7471	FEDERAL TAX WITHHELD PAYABLE	133.12	-63.21	
10	7472	FICA WITHHELD PAYABLE	214.36	214.36	
10	7473	STATE TAX WITHHELD PAYABLE	65.85	65.85	
10	7475	CERS WITHHELD PAYABLE	385.01	385.01	
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	1,319.05	
10	7499-A	STATE HEALTH INSURANCE RMB	.00	-884.58	
10	7499-B	MISC EMPLOYEE REFUNDS	.00	73.64	
10	7499D	KENTUCKY EDUCATION ASSOCIATION	-1,747.23	-1,747.23	
10	7603	PURCHASE OBLIGATIONS	-284,586.68	2,965,151.53	
TOTAL LIABILITIES			903,288.90	2,399,972.99	
FUND BALANCE					
10	6302	REVENUES CONTROL	-5,963,989.38	-45,198,261.70	
10	7602	EXPENDITURES CONTROL	7,936,419.63	23,386,865.48	
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	284,586.68	-2,965,151.53	
10	8770	UNASSIGNED FUND BALANCE	.00	325,871.15	
TOTAL FUND BALANCE			2,257,016.93	-30,402,122.47	
TOTAL LIABILITIES + FUND BALANCE			-3,160,305.83	-28,002,149.48	

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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	-761,893.18	205,159.98
	20	6153	ACCOUNTS RECEIVABLE	.00	19,701.60
TOTAL ASSETS				-761,893.18	224,861.58
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-3,044.92	-171,400.47
	20	7603	PURCHASE OBLIGATIONS	-299,388.98	418,965.51
TOTAL LIABILITIES				-302,433.90	247,565.04
FUND BALANCE					
	20	6302	REVENUES CONTROL	-339,017.64	-3,286,627.18
	20	7602	EXPENDITURES CONTROL	1,103,955.74	3,603,517.93
	20	8731	RESTRICTED GRANTS	.00	-1,463,302.97
	20	8753	ASSIGNED-PURCH OBL - CURRENT	299,388.98	-418,965.51
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	514,205.45
	20	8770	UNASSIGNED FUND BALANCE	.00	578,745.66
TOTAL FUND BALANCE				1,064,327.08	-472,426.62
TOTAL LIABILITIES + FUND BALANCE				761,893.18	-224,861.58

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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 4
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FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	36,262.88	481,404.03
		TOTAL ASSETS	36,262.88	481,404.03
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	1,295.67	-7,564.86
	22	7603 PURCHASE OBLIGATIONS	14,378.05	28,545.12
		TOTAL LIABILITIES	15,673.72	20,980.26
FUND BALANCE				
	22	6302 REVENUES CONTROL	-70,573.57	-123,164.85
	22	7602 EXPENDITURES CONTROL	33,015.02	106,551.51
	22	8737 RESTRICTED - OTHER	.00	-469,208.98
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-14,378.05	-28,545.12
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,983.15
		TOTAL FUND BALANCE	-51,936.60	-502,384.29
		TOTAL LIABILITIES + FUND BALANCE	<u>-36,262.88</u>	<u>-481,404.03</u>

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	785,703.00
			TOTAL ASSETS	.00	785,703.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,785,703.00
	31	7602	EXPENDITURES CONTROL	.00	1,000,000.00
			TOTAL FUND BALANCE	.00	-785,703.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-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	105.65	2,155,279.45
			TOTAL ASSETS	105.65	2,155,279.45
FUND BALANCE					
	32	6302	REVENUES CONTROL	-105.65	-2,077,006.07
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
			TOTAL FUND BALANCE	-105.65	-2,155,279.45
			TOTAL LIABILITIES + FUND BALANCE	-105.65	-2,155,279.45

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-1,025,961.66	3,984,106.79
		TOTAL ASSETS	-1,025,961.66	3,984,106.79
LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	.00	67,908.86
		TOTAL LIABILITIES	.00	67,908.86
FUND BALANCE				
	36	6302 REVENUES CONTROL	-5,379.44	-151,162.10
	36	7602 EXPENDITURES CONTROL	1,031,341.10	1,377,630.25
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-5,276,772.80
	36	8753 ASSIGNED-PURCH OBL - CURRENT	.00	-67,908.86
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	66,197.86
		TOTAL FUND BALANCE	1,025,961.66	-4,052,015.65
		TOTAL LIABILITIES + FUND BALANCE	<u>1,025,961.66</u>	<u>-3,984,106.79</u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-20,987.50	-2,728,454.39
			TOTAL ASSETS	-20,987.50	-2,728,454.39
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	20,987.50	2,776,058.03
	40	8736	RESTRICTED - DEBT SERVICE	.00	-47,603.64
			TOTAL FUND BALANCE	20,987.50	2,728,454.39
			TOTAL LIABILITIES + FUND BALANCE	<u>20,987.50</u>	<u>2,728,454.39</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	147,307.95	1,548,241.95
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			147,307.95	4,263,785.25
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-790.19	-140,103.21
51	75410	DEFERRED INFLOW- OPEB	.00	-2,048,994.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,965,846.00
51	7603	PURCHASE OBLIGATIONS	-266.10	3,022.61
51	77000	DEFERRED INFLOW OPEB	.00	-107,280.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-561,713.00
TOTAL LIABILITIES			-1,056.29	-8,820,913.60
FUND BALANCE				
51	6302	REVENUES CONTROL	-890,447.73	-3,891,383.40
51	7602	EXPENDITURES CONTROL	743,929.97	2,432,488.97
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	1,589,470.00
51	8737P	RESTRICTED-OTHER PENSION	.00	4,570,632.00
51	8739	RESTRICTED-NEW ASSETS	.00	-141,574.65
51	8753	ASSIGNED-PURCH OBL - CURRENT	266.10	-3,022.61
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	518.04
TOTAL FUND BALANCE			-146,251.66	4,557,128.35
TOTAL LIABILITIES + FUND BALANCE			<u><u>-147,307.95</u></u>	<u><u>-4,263,785.25</u></u>

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-29,321.84	39,180.82
52	64000	DEFERRED OUTFLOW- OPEB	.00	130,237.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	449,650.00
TOTAL ASSETS			-29,321.84	619,067.82
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-6,428.44	-9,182.16
52	75410	DEFERRED INFLOW- OPEB	.00	-470,805.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,370,795.00
52	7603	PURCHASE OBLIGATIONS	-3,106.22	10,773.28
52	77000	DEFERRED INFLOW OPEB	.00	-24,650.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-129,067.00
TOTAL LIABILITIES			-9,534.66	-1,993,725.88
FUND BALANCE				
52	6302	REVENUES CONTROL	-104,597.67	-367,613.85
52	7602	EXPENDITURES CONTROL	140,347.95	337,615.19
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	365,218.00
52	8737P	RESTRICTED-OTHER PENSION	.00	1,050,212.00
52	8739	RESTRICTED-NEW ASSETS	.00	-3,097.23
52	8753	ASSIGNED-PURCH OBL - CURRENT	3,106.22	-10,773.28
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,097.23
TOTAL FUND BALANCE			38,856.50	1,374,658.06
TOTAL LIABILITIES + FUND BALANCE			<u>29,321.84</u>	<u>-619,067.82</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-2,277.62	10,434.39
	53	6153	ACCOUNTS RECEIVABLE	453.00	5,837.00
TOTAL ASSETS				-1,824.62	16,271.39
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	788.68	-108.28
	53	7603	PURCHASE OBLIGATIONS	418.26	3,591.29
TOTAL LIABILITIES				1,206.94	3,483.01
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,334.00	-10,344.64
	53	7602	EXPENDITURES CONTROL	2,369.94	5,349.99
	53	8739	RESTRICTED-NEW ASSETS	.00	-13,408.10
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-418.26	-3,591.29
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,239.64
TOTAL FUND BALANCE				617.68	-19,754.40
TOTAL LIABILITIES + FUND BALANCE				1,824.62	-16,271.39

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-4,147.69	1,837.28
55	6153	ACCOUNTS RECEIVABLE	2,809.50	8,146.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,465.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,867.00
TOTAL ASSETS			-1,338.19	34,315.78
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-1,234.21	-3,203.66
55	75410	DEFERRED INFLOW- OPEB	.00	-19,754.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-57,517.00
55	7603	PURCHASE OBLIGATIONS	-1,310.67	1,087.12
55	77000	DEFERRED INFLOW OPEB	.00	-1,034.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,416.00
TOTAL LIABILITIES			-2,544.88	-85,837.54
FUND BALANCE				
55	6302	REVENUES CONTROL	-6,862.20	-33,236.71
55	7602	EXPENDITURES CONTROL	9,434.60	26,456.59
55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	15,323.00
55	8737P	RESTRICTED-OTHER PENSION	.00	44,066.00
55	8739	RESTRICTED-NEW ASSETS	.00	-425.57
55	8753	ASSIGNED-PURCH OBL - CURRENT	1,310.67	-1,087.12
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.57
TOTAL FUND BALANCE			3,883.07	51,521.76
TOTAL LIABILITIES + FUND BALANCE			=====1,338.19=====	=====34,315.78=====

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	231.60	171,524.68
			TOTAL ASSETS	231.60	171,524.68
FUND BALANCE	70	6302	REVENUES CONTROL	-231.60	-171,524.68
			TOTAL FUND BALANCE	-231.60	-171,524.68
			TOTAL LIABILITIES + FUND BALANCE	-231.60	-171,524.68

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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	7,490,920.19
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	.00	9,786,571.00
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-8,560,451.04
80	6241	VEHICLES	.00	17,598,173.94
80	6242	ACCUMULATED DEP VEHICLES	.00	-11,982,161.82
80	6251	GENERAL EQUIPMENT	.00	9,389,744.40
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,618,942.28
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,541,653.72
80	6302	REVENUES CONTROL	.00	4,156.76
80	8710	INVESTMENT IN GOV. ASSETS	.00	-231,079,077.73
TOTAL ASSETS			.00	-377.89
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	377.89
TOTAL LIABILITIES			.00	377.89
TOTAL LIABILITIES + FUND BALANCE			.00	377.89

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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 **