

12/04/2018 16:00
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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 5
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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-3,083,027.34	24,690,697.14	
10	6153	ACCOUNTS RECEIVABLE	54,144.04	203,911.24	
TOTAL ASSETS			-3,028,883.30	24,894,608.38	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	101,354.63	-393,178.22	
10	7469	UNEMPLOYMENT BD PAID	-3,660.52	18,990.82	
10	7469B	RADCLIFF CITY TAX	-35.03	.00	
10	7470	WORKERS COMP BD PAID	-36,286.65	-128,981.60	
10	7471	FEDERAL TAX WITHHELD PAYABLE	-133.12	-196.33	
10	7472	FICA WITHHELD PAYABLE	-214.36	.00	
10	7473	STATE TAX WITHHELD PAYABLE	-65.85	.00	
10	7475	CERS WITHHELD PAYABLE	-385.01	.00	
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	-.06	73.58	
10	7499D	KENTUCKY EDUCATION ASSOCIATION	3,494.46	1,747.23	
10	7603	PURCHASE OBLIGATIONS	3,324.99	2,968,476.52	
TOTAL LIABILITIES			67,393.48	2,467,366.47	
FUND BALANCE					
10	6302	REVENUES CONTROL	-5,926,393.77	-51,124,655.47	
10	7602	EXPENDITURES CONTROL	7,976,312.58	31,363,178.06	
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,500,000.00	
10	8747	COMMITTED - OTHER	914,896.00	-3,536,549.87	
10	8753	ASSIGNED-PURCH OBL - CURRENT	-3,324.99	-2,968,476.52	
10	8770	UNASSIGNED FUND BALANCE	.00	404,528.95	
TOTAL FUND BALANCE			2,961,489.82	-27,361,974.85	
TOTAL LIABILITIES + FUND BALANCE			3,028,883.30	-24,894,608.38	

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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	-115,930.09	167,887.69
	20	6153	ACCOUNTS RECEIVABLE	.00	19,701.60
TOTAL ASSETS				-115,930.09	187,589.29
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	30,747.57	-140,652.90
	20	7603	PURCHASE OBLIGATIONS	-53,671.03	367,371.48
TOTAL LIABILITIES				-22,923.46	226,718.58
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,062,037.61	-4,348,664.79
	20	7602	EXPENDITURES CONTROL	1,147,220.13	4,750,738.06
	20	8731	RESTRICTED GRANTS	.00	-1,463,302.97
	20	8753	ASSIGNED-PURCH OBL - CURRENT	53,671.03	-367,371.48
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	514,205.45
	20	8770	UNASSIGNED FUND BALANCE	.00	500,087.86
TOTAL FUND BALANCE				138,853.55	-414,307.87
TOTAL LIABILITIES + FUND BALANCE				115,930.09	-187,589.29

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FUND: 22	DIST	ACTIVITY (SPEC REV)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-2,319.72	479,084.31
	TOTAL ASSETS		-2,319.72	479,084.31
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	819.25	-6,745.61
22	7603	PURCHASE OBLIGATIONS	8,576.73	37,121.85
	TOTAL LIABILITIES		9,395.98	30,376.24
FUND BALANCE				
22	6302	REVENUES CONTROL	-14,199.57	-137,364.42
22	7602	EXPENDITURES CONTROL	15,700.04	122,251.55
22	8737	RESTRICTED - OTHER	.00	-469,208.98
22	8753	ASSIGNED-PURCH OBL - CURRENT	-8,576.73	-37,121.85
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,983.15
	TOTAL FUND BALANCE		-7,076.26	-509,460.55
TOTAL LIABILITIES + FUND BALANCE			2,319.72	-479,084.31

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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	161.71	2,155,441.16
			TOTAL ASSETS	161.71	2,155,441.16
FUND BALANCE					
	32	6302	REVENUES CONTROL	-161.71	-2,077,167.78
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
			TOTAL FUND BALANCE	-161.71	-2,155,441.16
			TOTAL LIABILITIES + FUND BALANCE	<u>-161.71</u>	<u>-2,155,441.16</u>

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-76,404.34	3,907,702.45
			TOTAL ASSETS	-76,404.34	3,907,702.45
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	.00	67,908.86
			TOTAL LIABILITIES	.00	67,908.86
FUND BALANCE					
	36	6302	REVENUES CONTROL	-724,139.46	-875,301.56
	36	7602	EXPENDITURES CONTROL	800,543.80	2,178,174.05
	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	76,404.34	-3,975,611.31
			TOTAL LIABILITIES + FUND BALANCE	76,404.34	-3,907,702.45

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-311,484.93	-3,039,939.32
			TOTAL ASSETS	-311,484.93	-3,039,939.32
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	311,484.93	3,087,542.96
	40	8736	RESTRICTED - DEBT SERVICE	.00	-47,603.64
			TOTAL FUND BALANCE	311,484.93	3,039,939.32
			TOTAL LIABILITIES + FUND BALANCE	<u>311,484.93</u>	<u>3,039,939.32</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-188,926.61	1,359,315.34
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			-188,926.61	4,074,858.64
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	78,281.30	-61,821.91
51	75410	DEFERRED INFLOW- OPEB	.00	-2,048,994.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,965,846.00
51	7603	PURCHASE OBLIGATIONS	4,863.56	7,886.17
51	77000	DEFERRED INFLOW OPEB	.00	-107,280.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-561,713.00
TOTAL LIABILITIES			83,144.86	-8,737,768.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-803,906.09	-4,695,289.49
51	7602	EXPENDITURES CONTROL	914,551.40	3,347,040.37
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	-4,863.56	-7,886.17
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	518.04
TOTAL FUND BALANCE			105,781.75	4,662,910.10
TOTAL LIABILITIES + FUND BALANCE			<u>188,926.61</u>	<u>-4,074,858.64</u>

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-30,975.90	8,204.92
52	64000	DEFERRED OUTFLOW- OPEB	.00	130,237.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	449,650.00
TOTAL ASSETS			-30,975.90	588,091.92
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	7,597.76	-1,584.40
52	75410	DEFERRED INFLOW- OPEB	.00	-470,805.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,370,795.00
52	7603	PURCHASE OBLIGATIONS	-63.83	10,709.45
52	77000	DEFERRED INFLOW OPEB	.00	-24,650.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-129,067.00
TOTAL LIABILITIES			7,533.93	-1,986,191.95
FUND BALANCE				
52	6302	REVENUES CONTROL	-101,377.06	-468,990.91
52	7602	EXPENDITURES CONTROL	124,755.20	462,370.39
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	63.83	-10,709.45
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,097.23
TOTAL FUND BALANCE			23,441.97	1,398,100.03
TOTAL LIABILITIES + FUND BALANCE			<u>30,975.90</u>	<u>-588,091.92</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	960.03	11,394.42
	53	6153	ACCOUNTS RECEIVABLE	-2,262.00	3,575.00
TOTAL ASSETS				-1,301.97	14,969.42
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-551.40	-659.68
	53	7603	PURCHASE OBLIGATIONS	128.13	3,719.42
TOTAL LIABILITIES				-423.27	3,059.74
FUND BALANCE					
	53	6302	REVENUES CONTROL	-2,806.00	-13,150.64
	53	7602	EXPENDITURES CONTROL	4,659.37	10,009.36
	53	8739	RESTRICTED-NEW ASSETS	.00	-13,408.10
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-128.13	-3,719.42
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,239.64
TOTAL FUND BALANCE				1,725.24	-18,029.16
TOTAL LIABILITIES + FUND BALANCE				1,301.97	-14,969.42

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	20,178.21	22,015.49
55	6153	ACCOUNTS RECEIVABLE	-964.00	7,182.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,465.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,867.00
TOTAL ASSETS			19,214.21	53,529.99
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	2,478.84	-724.82
55	75410	DEFERRED INFLOW- OPEB	.00	-19,754.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-57,517.00
55	7603	PURCHASE OBLIGATIONS	486.04	1,573.16
55	77000	DEFERRED INFLOW OPEB	.00	-1,034.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,416.00
TOTAL LIABILITIES			2,964.88	-82,872.66
FUND BALANCE				
55	6302	REVENUES CONTROL	-27,766.50	-61,003.21
55	7602	EXPENDITURES CONTROL	6,073.45	32,530.04
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	-486.04	-1,573.16
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.57
TOTAL FUND BALANCE			-22,179.09	29,342.67
TOTAL LIABILITIES + FUND BALANCE			-19,214.21	-53,529.99

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	354.99	171,879.67
			TOTAL ASSETS	354.99	171,879.67
FUND BALANCE	70	6302	REVENUES CONTROL	-354.99	-171,879.67
			TOTAL FUND BALANCE	-354.99	-171,879.67
			TOTAL LIABILITIES + FUND BALANCE	-354.99	-171,879.67
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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	642,563.37	8,133,483.56
80	6211	LAND IMPROVEMENTS	135,549.00	10,235,724.64
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,547,390.43
80	6221	BUILDINGS & BUILDING IMPROVE	597,205.35	275,513,515.16
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-81,040,060.05
80	6231	TECHNOLOGY EQUIPMENT	-252.00	9,786,319.00
80	6232	ACCUMULATED DEP TECH EQUIP	168.00	-8,560,283.04
80	6241	VEHICLES	1,098,042.00	18,696,215.94
80	6242	ACCUMULATED DEP VEHICLES	.00	-11,982,161.82
80	6251	GENERAL EQUIPMENT	-14,547.63	9,375,196.77
80	6252	ACCUMULATED DEP GEN EQUIPMENT	36,680.80	-7,582,261.48
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,541,653.72
80	6302	REVENUES CONTROL	3,016.74	7,173.50
80	8710	INVESTMENT IN GOV. ASSETS	-2,498,833.66	-233,577,911.39
TOTAL ASSETS			-408.03	-785.92
LIABILITIES				
80	7602	EXPENDITURES CONTROL	408.03	785.92
TOTAL LIABILITIES			408.03	785.92
TOTAL LIABILITIES + FUND BALANCE			<u>408.03</u>	<u>785.92</u>

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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	-61,465.94	3,814,727.13
81	6252	ACCUMULATED DEP GEN EQUIPMENT	60,903.07	-2,890,481.01
81	6302	REVENUES CONTROL	495.86	495.86
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,014,574.74
TOTAL ASSETS			-67.01	-67.01
LIABILITIES				
81	7602	EXPENDITURES CONTROL	67.01	67.01
TOTAL LIABILITIES			67.01	67.01
TOTAL LIABILITIES + FUND BALANCE			<u>67.01</u>	<u>67.01</u>

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