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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-10,567,666.80	44,561,332.30
10	6102	CASH IN PAYROLL CLEARING ACCT	.04	.00
10	6153	ACCOUNTS RECEIVABLE	10,695.94	61,666.95
TOTAL ASSETS			-10,556,970.82	44,622,999.25
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-261,549.77	-467,417.07
10	7469	UNEMPLOYMENT BD PAID	-61,733.60	-44,976.18
10	7470	WORKERS COMP BD PAID	-34,575.22	-199,208.69
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-196.33
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	114.44
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	73.58
10	7499-C	RETIREMENT TAXABLE REFUNDS	2.91	2.91
10	7499D	KENTUCKY EDUCATION ASSOCIATION	.00	1,747.23
10	7603	PURCHASE OBLIGATIONS	-229,965.62	3,476,879.05
TOTAL LIABILITIES			-587,821.30	2,767,453.41
FUND BALANCE				
10	6302	REVENUES CONTROL	2,841,561.30	-86,804,569.39
10	7602	EXPENDITURES CONTROL	8,073,265.20	47,601,674.50
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,500,000.00
10	8747	COMMITTED - OTHER	.00	-3,536,549.87
10	8753	ASSIGNED-PURCH OBL - CURRENT	229,965.62	-3,476,879.05
10	8770	UNASSIGNED FUND BALANCE	.00	325,871.15
TOTAL FUND BALANCE			11,144,792.12	-47,390,452.66
TOTAL LIABILITIES + FUND BALANCE			10,556,970.82	-44,622,999.25

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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	1,094,648.34	523,399.49
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS		1,094,648.34	523,686.09
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-126,571.81	-149,763.12
	20	7603	PURCHASE OBLIGATIONS	-58,137.51	254,834.38
		TOTAL LIABILITIES		-184,709.32	105,071.26
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,202,738.71	-7,055,984.02
	20	7602	EXPENDITURES CONTROL	1,234,662.18	7,052,412.91
	20	8731	RESTRICTED GRANTS	.00	-1,463,302.97
	20	8753	ASSIGNED-PURCH OBL - CURRENT	58,137.51	-254,834.38
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	514,205.45
	20	8770	UNASSIGNED FUND BALANCE	.00	578,745.66
		TOTAL FUND BALANCE		-909,939.02	-628,757.35
		TOTAL LIABILITIES + FUND BALANCE		-1,094,648.34	-523,686.09

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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	36,872.08	506,480.74
		TOTAL ASSETS	36,872.08	506,480.74
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	-984.70	-6,318.45
	22	7603 PURCHASE OBLIGATIONS	-3,847.53	21,317.78
		TOTAL LIABILITIES	-4,832.23	14,999.33
FUND BALANCE				
	22	6302 REVENUES CONTROL	-49,829.24	-204,244.94
	22	7602 EXPENDITURES CONTROL	13,941.86	161,308.48
	22	8737 RESTRICTED - OTHER	.00	-469,208.98
	22	8753 ASSIGNED-PURCH OBL - CURRENT	3,847.53	-21,317.78
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,983.15
		TOTAL FUND BALANCE	-32,039.85	-521,480.07
		TOTAL LIABILITIES + FUND BALANCE	-36,872.08	-506,480.74

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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	9,975,060.97	12,130,559.62
			TOTAL ASSETS	9,975,060.97	12,130,559.62
FUND BALANCE					
	32	6302	REVENUES CONTROL	-9,975,060.97	-12,052,286.24
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
			TOTAL FUND BALANCE	-9,975,060.97	-12,130,559.62
			TOTAL LIABILITIES + FUND BALANCE	-9,975,060.97	-12,130,559.62

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-816,918.89	3,007,966.70
		TOTAL ASSETS	-816,918.89	3,007,966.70
LIABILITIES				
	36	7421 ACCOUNTS PAYABLE	-11,490.76	-11,490.76
	36	7603 PURCHASE OBLIGATIONS	31,847.07	99,755.93
		TOTAL LIABILITIES	20,356.31	88,265.17
FUND BALANCE				
	36	6302 REVENUES CONTROL	-2,345.38	-880,459.08
	36	7602 EXPENDITURES CONTROL	830,755.03	3,094,558.08
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-5,276,772.80
	36	8753 ASSIGNED-PURCH OBL - CURRENT	-31,847.07	-99,755.93
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	66,197.86
		TOTAL FUND BALANCE	796,562.58	-3,096,231.87
		TOTAL LIABILITIES + FUND BALANCE	816,918.89	-3,007,966.70

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-3,606,747.64	-6,646,686.96
			TOTAL ASSETS	-3,606,747.64	-6,646,686.96
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	3,606,747.64	6,694,290.60
	40	8736	RESTRICTED - DEBT SERVICE	.00	-47,603.64
			TOTAL FUND BALANCE	3,606,747.64	6,646,686.96
			TOTAL LIABILITIES + FUND BALANCE	<u>3,606,747.64</u>	<u>6,646,686.96</u>

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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	3,612.54	1,502,091.07
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			3,612.54	4,217,634.37
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-7,504.61	-132,303.95
51	75410	DEFERRED INFLOW- OPEB	.00	-2,048,994.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,965,846.00
51	7603	PURCHASE OBLIGATIONS	-342.25	5,192.20
51	77000	DEFERRED INFLOW OPEB	.00	-107,280.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-561,713.00
TOTAL LIABILITIES			-7,846.86	-8,810,944.75
FUND BALANCE				
51	6302	REVENUES CONTROL	-664,215.99	-6,059,830.65
51	7602	EXPENDITURES CONTROL	668,108.06	4,639,287.84
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	342.25	-5,192.20
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	518.04
TOTAL FUND BALANCE			4,234.32	4,593,310.38
TOTAL LIABILITIES + FUND BALANCE			===== -3,612.54 =====	===== -4,217,634.37 =====

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-19,145.04	-35,913.58
52	64000	DEFERRED OUTFLOW- OPEB	.00	130,237.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	449,650.00
TOTAL ASSETS			-19,145.04	543,973.42
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-3,654.22	-4,839.66
52	75410	DEFERRED INFLOW- OPEB	.00	-470,805.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,370,795.00
52	7603	PURCHASE OBLIGATIONS	-4,803.44	9,190.90
52	77000	DEFERRED INFLOW OPEB	.00	-24,650.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-129,067.00
TOTAL LIABILITIES			-8,457.66	-1,990,965.76
FUND BALANCE				
52	6302	REVENUES CONTROL	-97,041.22	-662,921.73
52	7602	EXPENDITURES CONTROL	119,840.48	703,674.97
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	4,803.44	-9,190.90
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,097.23
TOTAL FUND BALANCE			27,602.70	1,446,992.34
TOTAL LIABILITIES + FUND BALANCE			<u>19,145.04</u>	<u>-543,973.42</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	322.85	11,984.06
	53	6153	ACCOUNTS RECEIVABLE	-110.00	1,921.00
TOTAL ASSETS				212.85	13,905.06
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	3.94	-634.84
	53	7603	PURCHASE OBLIGATIONS	1,118.62	1,983.46
TOTAL LIABILITIES				1,122.56	1,348.62
FUND BALANCE					
	53	6302	REVENUES CONTROL	-3,544.44	-17,526.08
	53	7602	EXPENDITURES CONTROL	3,327.65	15,424.32
	53	8739	RESTRICTED-NEW ASSETS	.00	-13,408.10
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-1,118.62	-1,983.46
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,239.64
TOTAL FUND BALANCE				-1,335.41	-15,253.68
TOTAL LIABILITIES + FUND BALANCE				-212.85	-13,905.06

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-1,666.81	20,067.23
55	6153	ACCOUNTS RECEIVABLE	232.00	4,252.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,465.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,867.00
TOTAL ASSETS			-1,434.81	48,651.73
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	80.67	-328.08
55	75410	DEFERRED INFLOW- OPEB	.00	-19,754.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-57,517.00
55	7603	PURCHASE OBLIGATIONS	573.77	1,154.05
55	77000	DEFERRED INFLOW OPEB	.00	-1,034.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,416.00
TOTAL LIABILITIES			654.44	-82,895.03
FUND BALANCE				
55	6302	REVENUES CONTROL	-4,783.65	-70,008.69
55	7602	EXPENDITURES CONTROL	6,137.79	46,017.04
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	-573.77	-1,154.05
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.57
TOTAL FUND BALANCE			780.37	34,243.30
TOTAL LIABILITIES + FUND BALANCE			=====1,434.81=====	===== -48,651.73=====

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	134.59	172,616.28
			TOTAL ASSETS	134.59	172,616.28
FUND BALANCE	70	6302	REVENUES CONTROL	-134.59	-172,616.28
			TOTAL FUND BALANCE	-134.59	-172,616.28
			TOTAL LIABILITIES + FUND BALANCE	-134.59	-172,616.28
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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	8,133,483.56
80	6211	LAND IMPROVEMENTS	.00	10,235,724.64
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,547,390.43
80	6221	BUILDINGS & BUILDING IMPROVE	.00	275,513,515.16
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-81,040,060.05
80	6231	TECHNOLOGY EQUIPMENT	-635.22	9,784,805.78
80	6232	ACCUMULATED DEP TECH EQUIP	635.22	-8,558,769.82
80	6241	VEHICLES	.00	18,696,215.94
80	6242	ACCUMULATED DEP VEHICLES	.00	-11,982,161.82
80	6251	GENERAL EQUIPMENT	.00	9,375,196.77
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,582,261.48
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,541,653.72
80	6302	REVENUES CONTROL	.00	7,173.50
80	8710	INVESTMENT IN GOV. ASSETS	.00	-233,577,911.39
TOTAL ASSETS			.00	-785.92
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	785.92
TOTAL LIABILITIES			.00	785.92
TOTAL LIABILITIES + FUND BALANCE			.00	785.92

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

** END OF REPORT - Generated by Melissa Conder **