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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 10

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-2,059,783.89	38,943,534.47	
10	6153	ACCOUNTS RECEIVABLE	17,053.50	111,254.76	
TOTAL ASSETS			-2,042,730.39	39,054,789.23	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	54,661.19	-364,448.49	
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-18.50	
10	7469	UNEMPLOYMENT BD PAID	108,302.58	14,436.72	
10	7469B	RADCLIFF CITY TAX	.00	21.54	
10	7470	WORKERS COMP BD PAID	-36,583.15	-306,989.12	
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-396.08	
10	7472	FICA WITHHELD PAYABLE	.00	27.76	
10	7473	STATE TAX WITHHELD PAYABLE	.00	31.17	
10	7474	KTRS WITHHELD PAYABLE	.00	151.77	
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	114.44	
10	7475	CERS WITHHELD PAYABLE	3,496.80	3,496.80	
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	92.08	
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	2.91	
10	7499D	KENTUCKY EDUCATION ASSOCIATION	.00	1,747.23	
10	7499G	GARNISHMENT OF WAGES	.00	1,197.59	
10	7603	PURCHASE OBLIGATIONS	-126,388.25	3,023,600.61	
TOTAL LIABILITIES			3,489.17	2,373,502.90	
FUND BALANCE					
10	6302	REVENUES CONTROL	-6,977,897.26	-107,243,674.50	
10	7602	EXPENDITURES CONTROL	8,890,750.23	72,849,219.58	
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,500,000.00	
10	8747	COMMITTED - OTHER	.00	-2,837,232.75	
10	8753	ASSIGNED-PURCH OBL - CURRENT	126,388.25	-3,023,600.61	
10	8770	UNASSIGNED FUND BALANCE	.00	326,996.15	
TOTAL FUND BALANCE			2,039,241.22	-41,428,292.13	
TOTAL LIABILITIES + FUND BALANCE			2,042,730.39	-39,054,789.23	

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-380,828.03	406,334.86
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS		-380,828.03	406,621.46
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-1,142.98	-151,809.57
	20	7603	PURCHASE OBLIGATIONS	123,235.41	472,942.82
		TOTAL LIABILITIES		122,092.43	321,133.25
FUND BALANCE					
	20	6302	REVENUES CONTROL	-738,189.33	-10,635,618.59
	20	7602	EXPENDITURES CONTROL	1,120,160.34	10,752,283.56
	20	8731	RESTRICTED GRANTS	.00	-1,463,302.97
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-123,235.41	-472,942.82
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	514,205.45
	20	8770	UNASSIGNED FUND BALANCE	.00	577,620.66
		TOTAL FUND BALANCE		258,735.60	-727,754.71
	TOTAL LIABILITIES + FUND BALANCE			380,828.03	-406,621.46

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FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	5,684.56	529,822.20
		TOTAL ASSETS	5,684.56	529,822.20
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	3,027.44	-3,765.18
	22	7603 PURCHASE OBLIGATIONS	17,712.57	31,685.32
		TOTAL LIABILITIES	20,740.01	27,920.14
FUND BALANCE				
	22	6302 REVENUES CONTROL	-16,581.38	-292,076.14
	22	7602 EXPENDITURES CONTROL	7,869.38	223,244.95
	22	8737 RESTRICTED - OTHER	.00	-469,208.98
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-17,712.57	-31,685.32
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,983.15
		TOTAL FUND BALANCE	-26,424.57	-557,742.34
		TOTAL LIABILITIES + FUND BALANCE	===== -5,684.56 =====	===== -529,822.20 =====

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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	-13,700,423.38	-1,569,741.98
			TOTAL ASSETS	-13,700,423.38	-1,569,741.98
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-12,052,408.02
	32	7602	EXPENDITURES CONTROL	13,700,423.38	13,700,423.38
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,273.38
			TOTAL FUND BALANCE	13,700,423.38	1,569,741.98
			TOTAL LIABILITIES + FUND BALANCE	=====13,700,423.38=====	=====1,569,741.98=====

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	3,404,350.05	7,386,460.74
			TOTAL ASSETS	3,404,350.05	7,386,460.74
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	512,194.32	646,803.80
			TOTAL LIABILITIES	512,194.32	646,803.80
FUND BALANCE					
	36	6302	REVENUES CONTROL	-3,485,989.97	-5,367,258.80
	36	7602	EXPENDITURES CONTROL	81,639.92	3,191,373.00
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-5,276,772.80
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-512,194.32	-646,803.80
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	66,197.86
			TOTAL FUND BALANCE	-3,916,544.37	-8,033,264.54
			TOTAL LIABILITIES + FUND BALANCE	<u><u>-3,404,350.05</u></u>	<u><u>-7,386,460.74</u></u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	8,726,598.57	47,604.10
			TOTAL ASSETS	8,726,598.57	47,604.10
FUND BALANCE					
	40	6302	REVENUES CONTROL	-11,460,605.00	-11,460,605.00
	40	7602	EXPENDITURES CONTROL	2,734,006.43	11,460,604.54
	40	8736	RESTRICTED - DEBT SERVICE	.00	-47,603.64
			TOTAL FUND BALANCE	-8,726,598.57	-47,604.10
			TOTAL LIABILITIES + FUND BALANCE	-8,726,598.57	-47,604.10

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	243,059.38	1,850,298.84
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			243,059.38	4,565,842.14
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-2,009.87	-83,172.48
51	75410	DEFERRED INFLOW- OPEB	.00	-2,048,994.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,965,846.00
51	7603	PURCHASE OBLIGATIONS	-136.88	41,051.39
51	77000	DEFERRED INFLOW OPEB	.00	-107,280.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-561,713.00
TOTAL LIABILITIES			-2,146.75	-8,725,954.09
FUND BALANCE				
51	6302	REVENUES CONTROL	-960,975.97	-8,562,096.46
51	7602	EXPENDITURES CONTROL	719,926.46	6,744,214.41
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	136.88	-41,051.39
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	518.04
TOTAL FUND BALANCE			-240,912.63	4,160,111.95
TOTAL LIABILITIES + FUND BALANCE			<u><u>-243,059.38</u></u>	<u><u>-4,565,842.14</u></u>

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-21,667.95	-87,808.74
52	64000	DEFERRED OUTFLOW- OPEB	.00	130,237.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	449,650.00
TOTAL ASSETS			-21,667.95	492,078.26
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,414.67	-5,237.68
52	75410	DEFERRED INFLOW- OPEB	.00	-470,805.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,370,795.00
52	7603	PURCHASE OBLIGATIONS	-2,041.30	13,855.98
52	77000	DEFERRED INFLOW OPEB	.00	-24,650.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-129,067.00
TOTAL LIABILITIES			-3,455.97	-1,986,698.70
FUND BALANCE				
52	6302	REVENUES CONTROL	-118,409.10	-998,856.06
52	7602	EXPENDITURES CONTROL	141,491.72	1,091,902.48
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	2,041.30	-13,855.98
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,097.23
TOTAL FUND BALANCE			25,123.92	1,494,620.44
TOTAL LIABILITIES + FUND BALANCE			<u>21,667.95</u>	<u>-492,078.26</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-1,396.69	7,619.35
	53	6153	ACCOUNTS RECEIVABLE	2,637.00	3,757.00
TOTAL ASSETS				1,240.31	11,376.35
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	312.44	-690.96
	53	7603	PURCHASE OBLIGATIONS	-761.05	781.91
TOTAL LIABILITIES				-448.61	90.95
FUND BALANCE					
	53	6302	REVENUES CONTROL	-4,533.90	-26,658.78
	53	7602	EXPENDITURES CONTROL	2,981.15	27,141.85
	53	8739	RESTRICTED-NEW ASSETS	.00	-13,408.10
	53	8753	ASSIGNED-PURCH OBL - CURRENT	761.05	-781.91
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,239.64
TOTAL FUND BALANCE				-791.70	-11,467.30
TOTAL LIABILITIES + FUND BALANCE				-1,240.31	-11,376.35

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-1,585.24	10,020.20
55	6153	ACCOUNTS RECEIVABLE	48.00	5,602.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,465.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	18,867.00
TOTAL ASSETS			-1,537.24	39,954.70
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-1,530.78	-2,511.87
55	75410	DEFERRED INFLOW- OPEB	.00	-19,754.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-57,517.00
55	7603	PURCHASE OBLIGATIONS	432.14	432.14
55	77000	DEFERRED INFLOW OPEB	.00	-1,034.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,416.00
TOTAL LIABILITIES			-1,098.64	-85,800.73
FUND BALANCE				
55	6302	REVENUES CONTROL	-3,632.50	-81,460.99
55	7602	EXPENDITURES CONTROL	6,700.52	68,350.16
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	-432.14	-432.14
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	425.57
TOTAL FUND BALANCE			2,635.88	45,846.03
TOTAL LIABILITIES + FUND BALANCE			1,537.24	-39,954.70

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		162.85	173,559.41
	TOTAL ASSETS			162.85	173,559.41
FUND BALANCE	70	6302	REVENUES CONTROL	-162.85	-173,559.41
	TOTAL FUND BALANCE			-162.85	-173,559.41
	TOTAL LIABILITIES + FUND BALANCE			-162.85	-173,559.41

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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	-24,873.42	9,759,374.36
80	6232	ACCUMULATED DEP TECH EQUIP	23,895.88	-8,534,421.57
80	6241	VEHICLES	.00	18,757,852.26
80	6242	ACCUMULATED DEP VEHICLES	.00	-11,982,161.82
80	6251	GENERAL EQUIPMENT	.00	9,537,361.38
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	419.31	7,614.74
80	8710	INVESTMENT IN GOV. ASSETS	.00	-233,801,712.32
TOTAL ASSETS			-558.23	-1,427.85
LIABILITIES				
80	7602	EXPENDITURES CONTROL	558.23	1,427.85
TOTAL LIABILITIES			558.23	1,427.85
TOTAL LIABILITIES + FUND BALANCE			=====558.23=====	=====1,427.85=====

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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 Jessica Annis **