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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-10,673,359.89	43,879,558.33
10	6153	ACCOUNTS RECEIVABLE	-63,647.39	55,359.03
TOTAL ASSETS			-10,737,007.28	43,934,917.36
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-81,221.33	-362,602.28
10	7461F	AMERICAN FAMILY ASSURANCE CO	-73.44	-402.69
10	7462	PAYROLL DEDUCTIONS	.00	600.00
10	7469	UNEMPLOYMENT BD PAID	-63,627.11	-69,738.12
10	7469A	ELIZABETHTOWN CITY TAX	.00	-5.98
10	7469B	RADCLIFF CITY TAX	.00	-42.09
10	7470	WORKERS COMP BD PAID	-37,427.34	-149,719.51
10	7472	FICA WITHHELD PAYABLE	.00	-67.82
10	7473	STATE TAX WITHHELD PAYABLE	.00	-10.04
10	7474	KTRS WITHHELD PAYABLE	.00	-43.64
10	7475	CERS WITHHELD PAYABLE	5,571.93	5,492.68
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	31.83
10	7499-A	STATE HEALTH INSURANCE RMB	.00	-305.20
10	7499-B	MISC EMPLOYEE REFUNDS	23.52	630.33
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	16.76
10	7603	PURCHASE OBLIGATIONS	-543,362.34	3,176,259.05
TOTAL LIABILITIES			-720,116.11	2,600,093.28
FUND BALANCE				
10	6302	REVENUES CONTROL	2,789,729.01	-85,352,359.93
10	7602	EXPENDITURES CONTROL	8,124,032.04	46,965,232.51
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,050,000.00
10	8747	COMMITTED - OTHER	.00	-2,777,545.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	543,362.34	-3,176,259.05
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,429,895.00
10	8770	UNASSIGNED FUND BALANCE	.00	-2,573,973.92
TOTAL FUND BALANCE			11,457,123.39	-46,535,010.64
TOTAL LIABILITIES + FUND BALANCE			<u>10,737,007.28</u>	<u>-43,934,917.36</u>

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-488,030.29	-107,138.57
	20	6153	ACCOUNTS RECEIVABLE	-14,953.50	10,652.60
TOTAL ASSETS				-502,983.79	-96,485.97
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-21,650.19	-88,236.55
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	-194,545.58	318,387.72
TOTAL LIABILITIES				-216,195.77	229,026.17
FUND BALANCE					
	20	6302	REVENUES CONTROL	-937,611.39	-6,643,500.08
	20	7602	EXPENDITURES CONTROL	1,462,245.37	7,256,141.61
	20	8731	RESTRICTED GRANTS	.00	-426,794.01
	20	8753	ASSIGNED-PURCH OBL - CURRENT	194,545.58	-318,387.72
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	320,881.41
	20	8770	UNASSIGNED FUND BALANCE	.00	-320,881.41
TOTAL FUND BALANCE				719,179.56	-132,540.20
TOTAL LIABILITIES + FUND BALANCE				502,983.79	96,485.97

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FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	16,395.26	610,140.03
		TOTAL ASSETS	16,395.26	610,140.03
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	-1,123.74	-16,519.52
	22	7603 PURCHASE OBLIGATIONS	-18,763.25	45,959.44
		TOTAL LIABILITIES	-19,886.99	29,439.92
FUND BALANCE				
	22	6302 REVENUES CONTROL	-51,170.18	-273,769.47
	22	7602 EXPENDITURES CONTROL	35,898.66	224,675.18
	22	8737 RESTRICTED - OTHER	.00	-544,526.22
	22	8753 ASSIGNED-PURCH OBL - CURRENT	18,763.25	-45,959.44
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,933.85
	22	8770 UNASSIGNED FUND BALANCE	.00	-11,933.85
		TOTAL FUND BALANCE	3,491.73	-639,579.95
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-16,395.26</u></u>	<u><u>-610,140.03</u></u>

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FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH IN BANK-SCHOOLS	.00	1,151,160.00
	TOTAL ASSETS		.00	1,151,160.00
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	23,717.00
25	7602	EXPENDITURES CONTROL	.00	-34,271.00
25	8737	RESTRICTED - OTHER	.00	-1,140,606.00
	TOTAL FUND BALANCE		.00	-1,151,160.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,151,160.00

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	640,000.00
			TOTAL ASSETS	.00	640,000.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-640,000.00
			TOTAL FUND BALANCE	.00	-640,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-640,000.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	10,489,454.18	12,473,317.27
			TOTAL ASSETS	10,489,454.18	12,473,317.27
FUND BALANCE					
	32	6302	REVENUES CONTROL	-10,489,454.18	-12,395,007.84
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-10,489,454.18	-12,473,317.27
			TOTAL LIABILITIES + FUND BALANCE	<u>-10,489,454.18</u>	<u>-12,473,317.27</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-1,592,489.17	38,954,563.17
		TOTAL ASSETS	-1,592,489.17	38,954,563.17
LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	-1,756,724.08	33,118,136.66
		TOTAL LIABILITIES	-1,756,724.08	33,118,136.66
FUND BALANCE				
	36	6302 REVENUES CONTROL	-163,467.51	-342,944.46
	36	7602 EXPENDITURES CONTROL	1,755,956.68	12,714,508.91
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-51,326,127.62
	36	8753 ASSIGNED-PURCH OBL - CURRENT	1,756,724.08	-33,118,136.66
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	44,846,304.80
	36	8770 UNASSIGNED FUND BALANCE	.00	-44,846,304.80
		TOTAL FUND BALANCE	3,349,213.25	-72,072,699.83
		TOTAL LIABILITIES + FUND BALANCE	<u>1,592,489.17</u>	<u>-38,954,563.17</u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-3,539,087.41	-6,986,080.47
			TOTAL ASSETS	-3,539,087.41	-6,986,080.47
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	3,539,087.41	7,038,024.08
	40	8736	RESTRICTED - DEBT SERVICE	.00	-51,943.61
			TOTAL FUND BALANCE	3,539,087.41	6,986,080.47
			TOTAL LIABILITIES + FUND BALANCE	<u>3,539,087.41</u>	<u>6,986,080.47</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-60,612.50	1,553,614.09
51	6171	INVENTORIES FOR CONSUMPTION	.00	244,439.60
51	64000	DEFERRED OUTFLOW- OPEB	.00	523,647.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,597,303.00
TOTAL ASSETS			-60,612.50	3,919,003.69
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-32,092.19	-109,802.68
51	75410	DEFERRED INFLOW- OPEB	.00	-1,895,278.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,501,480.00
51	7603	PURCHASE OBLIGATIONS	-365,531.88	1,830,434.30
51	77000	DEFERRED INFLOW OPEB	.00	-379,433.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-511,772.00
TOTAL LIABILITIES			-397,624.07	-7,567,331.38
FUND BALANCE				
51	6302	REVENUES CONTROL	-737,206.65	-6,250,007.31
51	7602	EXPENDITURES CONTROL	829,911.34	4,636,167.10
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	1,751,064.00
51	8737P	RESTRICTED-OTHER PENSION	.00	5,415,949.00
51	8739	RESTRICTED-NEW ASSETS	.00	-74,410.80
51	8753	ASSIGNED-PURCH OBL - CURRENT	365,531.88	-1,830,434.30
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,634.68
51	8770	UNASSIGNED FUND BALANCE	.00	-3,634.68
TOTAL FUND BALANCE			458,236.57	3,648,327.69
TOTAL LIABILITIES + FUND BALANCE			60,612.50	-3,919,003.69

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,677.82	-69,751.85
52	64000	DEFERRED OUTFLOW- OPEB	.00	144,408.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	440,493.00
TOTAL ASSETS			2,677.82	515,149.15
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-3,176.88	-4,125.95
52	75410	DEFERRED INFLOW- OPEB	.00	-522,666.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,792,931.00
52	7603	PURCHASE OBLIGATIONS	4,500.46	22,746.60
52	77000	DEFERRED INFLOW OPEB	.00	-104,637.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-141,133.00
TOTAL LIABILITIES			1,323.58	-2,542,746.35
FUND BALANCE				
52	6302	REVENUES CONTROL	-139,054.21	-817,864.03
52	7602	EXPENDITURES CONTROL	139,553.27	891,741.83
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	482,895.00
52	8737P	RESTRICTED-OTHER PENSION	.00	1,493,571.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-4,500.46	-22,746.60
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,108.74
52	8770	UNASSIGNED FUND BALANCE	.00	-4,108.74
TOTAL FUND BALANCE			-4,001.40	2,027,597.20
TOTAL LIABILITIES + FUND BALANCE			<u><u>-2,677.82</u></u>	<u><u>-515,149.15</u></u>

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FUND: 53	PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	586.62	10,806.05
	53	6153	ACCOUNTS RECEIVABLE	-1,315.00	1,090.00
TOTAL ASSETS				-728.38	11,896.05
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-235.48	-235.48
	53	7603	PURCHASE OBLIGATIONS	336.73	932.73
TOTAL LIABILITIES				101.25	697.25
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,267.40	-24,906.06
	53	7602	EXPENDITURES CONTROL	2,231.26	13,245.49
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-336.73	-932.73
TOTAL FUND BALANCE				627.13	-12,593.30
TOTAL LIABILITIES + FUND BALANCE				728.38	-11,896.05

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	79.68	16,492.57
55	6153	ACCOUNTS RECEIVABLE	-3,321.00	4,587.00
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,204.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	15,875.00
TOTAL ASSETS			-3,241.32	42,158.57
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-324.20	-377.91
55	75410	DEFERRED INFLOW- OPEB	.00	-18,836.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-64,615.00
55	7603	PURCHASE OBLIGATIONS	-98.87	855.41
55	77000	DEFERRED INFLOW OPEB	.00	-3,771.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,086.00
TOTAL LIABILITIES			-423.07	-91,830.50
FUND BALANCE				
55	6302	REVENUES CONTROL	-4,696.00	-71,746.69
55	7602	EXPENDITURES CONTROL	8,261.52	51,045.03
55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	17,403.00
55	8737P	RESTRICTED-OTHER PENSION	.00	53,826.00
55	8753	ASSIGNED-PURCH OBL - CURRENT	98.87	-855.41
TOTAL FUND BALANCE			3,664.39	49,671.93
TOTAL LIABILITIES + FUND BALANCE			<u>3,241.32</u>	<u>-42,158.57</u>

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	65.18	174,911.62
			TOTAL ASSETS	65.18	174,911.62
FUND BALANCE	70	6302	REVENUES CONTROL	-65.18	-174,911.62
			TOTAL FUND BALANCE	-65.18	-174,911.62
			TOTAL LIABILITIES + FUND BALANCE	-65.18	-174,911.62

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,701,548.91
80	6211	LAND IMPROVEMENTS	.00	10,228,983.53
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,944,031.68
80	6221	BUILDINGS & BUILDING IMPROVE	.00	274,520,469.72
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-87,009,311.94
80	6231	TECHNOLOGY EQUIPMENT	.00	9,228,877.61
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-8,784,280.66
80	6241	VEHICLES	.00	18,888,167.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-12,295,440.50
80	6251	GENERAL EQUIPMENT	.00	9,704,600.88
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,838,070.81
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	19,579,168.98
80	6302	REVENUES CONTROL	.00	81,894.56
80	8710	INVESTMENT IN GOV. ASSETS	.00	-230,063,859.42
TOTAL ASSETS			.00	-1,282.90
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	1,282.90
TOTAL LIABILITIES			.00	1,282.90
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== 1,282.90

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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	200,715.88
81	6222	ACCUMULATED DEPREC BUILDINGS	.00	-186,933.20
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,779.26
81	6241	VEHICLES	.00	226,536.56
81	6242	ACCUMULATED DEP VEHICLES	.00	-152,360.65
81	6251	GENERAL EQUIPMENT	.00	3,757,081.87
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,957,528.00
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-904,302.45
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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