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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,428,972.39	40,624,502.12
10	6153	ACCOUNTS RECEIVABLE	-12,136.66	53,446.20
TOTAL ASSETS			-2,441,109.05	40,677,948.32
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	337,950.85	-31,721.30
10	7461	ACCR SALARIES & BENEFIT PAYABLE	71,191.77	.00
10	7461B	STATE LIFE INSURANCE	4.52	4.52
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-402.69
10	7462	PAYROLL DEDUCTIONS	.00	600.00
10	7469	UNEMPLOYMENT BD PAID	-16,082.92	-119,592.84
10	7469A	ELIZABETHTOWN CITY TAX	.00	-5.98
10	7469B	RADCLIFF CITY TAX	.00	-42.09
10	7470	WORKERS COMP BD PAID	-38,103.07	-225,801.90
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	.00	5,711.08
10	7475A	CERS OMITTED CONTRIBUTIONS	3,048.65	3,080.48
10	7499-A	STATE HEALTH INSURANCE RMB	406.32	101.12
10	7499-B	MISC EMPLOYEE REFUNDS	.00	680.25
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	16.76
10	7603	PURCHASE OBLIGATIONS	-296,537.04	2,788,869.21
TOTAL LIABILITIES			61,879.08	2,421,375.12
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,825,736.41	-97,932,672.45
10	7602	EXPENDITURES CONTROL	7,908,429.34	62,593,842.39
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	296,537.04	-2,788,869.21
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			2,379,229.97	-43,099,323.44
TOTAL LIABILITIES + FUND BALANCE			=====2,441,109.05=====	=====40,677,948.32=====

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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	-682,453.97	-193,754.81
	20	6153	ACCOUNTS RECEIVABLE	-10,366.00	286.60
TOTAL ASSETS				-692,819.97	-193,468.21
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	74,234.56	-5,598.50
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	-30,835.00	274,660.79
TOTAL LIABILITIES				43,399.56	267,937.29
FUND BALANCE					
	20	6302	REVENUES CONTROL	-595,212.03	-9,029,774.41
	20	7602	EXPENDITURES CONTROL	1,213,797.44	9,656,760.13
	20	8731	RESTRICTED GRANTS	.00	-426,794.01
	20	8753	ASSIGNED-PURCH OBL - CURRENT	30,835.00	-274,660.79
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	320,881.41
	20	8770	UNASSIGNED FUND BALANCE	.00	-320,881.41
TOTAL FUND BALANCE				649,420.41	-74,469.08
TOTAL LIABILITIES + FUND BALANCE				692,819.97	193,468.21

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FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	17,200.93	619,692.71
		TOTAL ASSETS	17,200.93	619,692.71
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	7,580.95	-3,856.40
	22	7603 PURCHASE OBLIGATIONS	-5,731.30	33,949.83
		TOTAL LIABILITIES	1,849.65	30,093.43
FUND BALANCE				
	22	6302 REVENUES CONTROL	-55,422.14	-351,463.64
	22	7602 EXPENDITURES CONTROL	30,640.26	280,153.55
	22	8737 RESTRICTED - OTHER	.00	-544,526.22
	22	8753 ASSIGNED-PURCH OBL - CURRENT	5,731.30	-33,949.83
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,933.85
	22	8770 UNASSIGNED FUND BALANCE	.00	-11,933.85
		TOTAL FUND BALANCE	-19,050.58	-649,786.14
		TOTAL LIABILITIES + FUND BALANCE	<u>-17,200.93</u>	<u>-619,692.71</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	31.34	12,473,388.58
			TOTAL ASSETS	31.34	12,473,388.58
FUND BALANCE					
	32	6302	REVENUES CONTROL	-31.34	-12,395,079.15
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-31.34	-12,473,388.58
			TOTAL LIABILITIES + FUND BALANCE	-31.34	-12,473,388.58

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-1,220,377.09	36,294,774.53
		TOTAL ASSETS	-1,220,377.09	36,294,774.53
LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	-1,123,000.33	30,641,171.17
		TOTAL LIABILITIES	-1,123,000.33	30,641,171.17
FUND BALANCE				
	36	6302 REVENUES CONTROL	-14,528.10	-376,618.83
	36	7602 EXPENDITURES CONTROL	1,234,905.19	15,407,971.92
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-51,326,127.62
	36	8753 ASSIGNED-PURCH OBL - CURRENT	1,123,000.33	-30,641,171.17
	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	2,343,377.42	-66,935,945.70
		TOTAL LIABILITIES + FUND BALANCE	=====1,220,377.09=====	=====36,294,774.53=====

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-2,101,434.53	-9,087,515.00
			TOTAL ASSETS	-2,101,434.53	-9,087,515.00
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	2,101,434.53	9,139,458.61
	40	8736	RESTRICTED - DEBT SERVICE	.00	-51,943.61
			TOTAL FUND BALANCE	2,101,434.53	9,087,515.00
			TOTAL LIABILITIES + FUND BALANCE	=====2,101,434.53=====	=====9,087,515.00=====

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	47,207.01	1,543,613.10
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			47,207.01	3,909,002.70
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	79,386.32	-589.77
51	75410	DEFERRED INFLOW- OPEB	.00	-1,895,278.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,501,480.00
51	7603	PURCHASE OBLIGATIONS	-291,257.53	1,117,425.32
51	77000	DEFERRED INFLOW OPEB	.00	-379,433.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-511,772.00
TOTAL LIABILITIES			-211,871.21	-8,171,127.45
FUND BALANCE				
51	6302	REVENUES CONTROL	-851,272.31	-7,962,415.92
51	7602	EXPENDITURES CONTROL	724,678.98	6,249,363.79
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	291,257.53	-1,117,425.32
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,634.68
51	8770	UNASSIGNED FUND BALANCE	.00	-3,634.68
TOTAL FUND BALANCE			164,664.20	4,262,124.75
TOTAL LIABILITIES + FUND BALANCE			-47,207.01	-3,909,002.70

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-53,933.04	-165,101.25
52	64000	DEFERRED OUTFLOW- OPEB	.00	144,408.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	440,493.00
TOTAL ASSETS			-53,933.04	419,799.75
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	4,648.54	-231.96
52	75410	DEFERRED INFLOW- OPEB	.00	-522,666.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,792,931.00
52	7603	PURCHASE OBLIGATIONS	-4,450.56	10,863.20
52	77000	DEFERRED INFLOW OPEB	.00	-104,637.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-141,133.00
TOTAL LIABILITIES			197.98	-2,550,735.76
FUND BALANCE				
52	6302	REVENUES CONTROL	-109,838.67	-1,051,059.00
52	7602	EXPENDITURES CONTROL	159,123.17	1,216,392.21
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	4,450.56	-10,863.20
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,108.74
52	8770	UNASSIGNED FUND BALANCE	.00	-4,108.74
TOTAL FUND BALANCE			53,735.06	2,130,936.01
TOTAL LIABILITIES + FUND BALANCE			<u>53,933.04</u>	<u>-419,799.75</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-742.17	7,891.82
	53	6153	ACCOUNTS RECEIVABLE	-889.80	1,110.00
TOTAL ASSETS				-1,631.97	9,001.82
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	385.35	.00
	53	7603	PURCHASE OBLIGATIONS	-703.57	1,072.53
TOTAL LIABILITIES				-318.22	1,072.53
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,169.00	-27,189.86
	53	7602	EXPENDITURES CONTROL	2,415.62	18,188.04
	53	8753	ASSIGNED-PURCH OBL - CURRENT	703.57	-1,072.53
TOTAL FUND BALANCE				1,950.19	-10,074.35
TOTAL LIABILITIES + FUND BALANCE				1,631.97	-9,001.82

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-6,794.25	5,217.73
55	6153	ACCOUNTS RECEIVABLE	-273.73	5,289.27
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,204.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	15,875.00
TOTAL ASSETS			-7,067.98	31,586.00
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	529.51	-307.91
55	75410	DEFERRED INFLOW- OPEB	.00	-18,836.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-64,615.00
55	7603	PURCHASE OBLIGATIONS	1,035.09	3,977.99
55	77000	DEFERRED INFLOW OPEB	.00	-3,771.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,086.00
TOTAL LIABILITIES			1,564.60	-88,637.92
FUND BALANCE				
55	6302	REVENUES CONTROL	-4,353.79	-80,643.64
55	7602	EXPENDITURES CONTROL	10,892.26	70,444.55
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	-1,035.09	-3,977.99
TOTAL FUND BALANCE			5,503.38	57,051.92
TOTAL LIABILITIES + FUND BALANCE			7,067.98	-31,586.00

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	-17,170.21	157,830.72
			TOTAL ASSETS	-17,170.21	157,830.72
FUND BALANCE					
	70	6302	REVENUES CONTROL	-621.54	-175,622.47
	70	7602	EXPENDITURES CONTROL	17,791.75	17,791.75
			TOTAL FUND BALANCE	17,170.21	-157,830.72
			TOTAL LIABILITIES + FUND BALANCE	<u>17,170.21</u>	<u>-157,830.72</u>

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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	-284,812.96	8,567,037.28
80	6232	ACCUMULATED DEP TECH EQUIP	277,985.49	-8,143,003.26
80	6241	VEHICLES	.00	18,855,880.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-12,263,153.50
80	6251	GENERAL EQUIPMENT	-85,340.64	8,899,792.18
80	6252	ACCUMULATED DEP GEN EQUIPMENT	78,698.71	-7,062,124.75
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	19,579,168.98
80	6302	REVENUES CONTROL	6,338.61	113,128.97
80	8710	INVESTMENT IN GOV. ASSETS	.00	-230,063,859.42
TOTAL ASSETS			-7,130.79	-19,474.06
LIABILITIES				
80	7602	EXPENDITURES CONTROL	7,130.79	19,474.06
TOTAL LIABILITIES			7,130.79	19,474.06
TOTAL LIABILITIES + FUND BALANCE			<u>7,130.79</u>	<u>19,474.06</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	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	-55,832.30	3,680,998.80
81	6252	ACCUMULATED DEP GEN EQUIPMENT	49,721.79	-2,887,555.44
81	6302	REVENUES CONTROL	3,937.09	3,937.09
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-904,302.45
TOTAL ASSETS			-2,173.42	-2,173.42
LIABILITIES				
81	7602	EXPENDITURES CONTROL	2,173.42	2,173.42
TOTAL LIABILITIES			2,173.42	2,173.42
TOTAL LIABILITIES + FUND BALANCE			<u>2,173.42</u>	<u>2,173.42</u>

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