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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 10

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-1,897,590.45	38,637,532.03	
10	6153	ACCOUNTS RECEIVABLE	25,574.51	79,020.71	
TOTAL ASSETS			-1,872,015.94	38,716,552.74	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-232,449.44	-264,170.74	
10	7461B	STATE LIFE INSURANCE	-4.52	.00	
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-402.69	
10	7462	PAYROLL DEDUCTIONS	.00	600.00	
10	7469	UNEMPLOYMENT BD PAID	112,382.06	-7,210.78	
10	7469A	ELIZABETHTOWN CITY TAX	.00	-5.98	
10	7469B	RADCLIFF CITY TAX	.00	-42.09	
10	7470	WORKERS COMP BD PAID	-35,691.23	-261,493.13	
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	.00	3,080.48	
10	7499-A	STATE HEALTH INSURANCE RMB	-323.60	-222.48	
10	7499-B	MISC EMPLOYEE REFUNDS	.00	680.25	
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	16.76	
10	7603	PURCHASE OBLIGATIONS	695,816.35	3,484,685.56	
TOTAL LIABILITIES			539,729.62	2,961,104.74	
FUND BALANCE					
10	6302	REVENUES CONTROL	-5,887,065.43	-103,819,737.88	
10	7602	EXPENDITURES CONTROL	7,915,168.10	70,598,390.13	
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	-695,816.35	-3,484,685.56	
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			1,332,286.32	-41,677,657.48	
TOTAL LIABILITIES + FUND BALANCE			1,872,015.94	-38,716,552.74	

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	380,359.43	275,984.26
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
TOTAL ASSETS				380,359.43	276,270.86
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-196,487.45	-202,085.95
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	193,948.65	468,609.44
TOTAL LIABILITIES				-2,538.80	265,398.49
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,453,265.47	-10,483,039.88
	20	7602	EXPENDITURES CONTROL	1,269,393.49	10,836,773.98
	20	8731	RESTRICTED GRANTS	.00	-426,794.01
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-193,948.65	-468,609.44
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	320,881.41
	20	8770	UNASSIGNED FUND BALANCE	.00	-320,881.41
TOTAL FUND BALANCE				-377,820.63	-541,669.35
TOTAL LIABILITIES + FUND BALANCE				-380,359.43	-276,270.86

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FUND: 22	DIST	ACTIVITY (SPEC REV)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	23,579.79	643,272.50
	TOTAL ASSETS		23,579.79	643,272.50
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	-7,008.26	-10,864.66
22	7603	PURCHASE OBLIGATIONS	18,115.11	52,064.94
	TOTAL LIABILITIES		11,106.85	41,200.28
FUND BALANCE				
22	6302	REVENUES CONTROL	-28,789.04	-380,252.68
22	7602	EXPENDITURES CONTROL	12,217.51	292,371.06
22	8737	RESTRICTED - OTHER	.00	-544,526.22
22	8753	ASSIGNED-PURCH OBL - CURRENT	-18,115.11	-52,064.94
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	11,933.85
22	8770	UNASSIGNED FUND BALANCE	.00	-11,933.85
	TOTAL FUND BALANCE		-34,686.64	-684,472.78
	TOTAL LIABILITIES + FUND BALANCE		-23,579.79	-643,272.50

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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	-12,978,582.72	-505,194.14
			TOTAL ASSETS	-12,978,582.72	-505,194.14
FUND BALANCE					
	32	6302	REVENUES CONTROL	-9.52	-12,395,088.67
	32	7602	EXPENDITURES CONTROL	12,978,592.24	12,978,592.24
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	12,978,582.72	505,194.14
			TOTAL LIABILITIES + FUND BALANCE	12,978,582.72	505,194.14

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,232,864.91	35,061,909.62
		TOTAL ASSETS		-1,232,864.91	35,061,909.62
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-754,170.90	29,887,000.27
		TOTAL LIABILITIES		-754,170.90	29,887,000.27
FUND BALANCE					
	36	6302	REVENUES CONTROL	-4,264.97	-380,883.80
	36	7602	EXPENDITURES CONTROL	1,237,129.88	16,645,101.80
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-51,326,127.62
	36	8753	ASSIGNED-PURCH OBL - CURRENT	754,170.90	-29,887,000.27
	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		1,987,035.81	-64,948,909.89
	TOTAL LIABILITIES + FUND BALANCE			1,232,864.91	-35,061,909.62

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	9,139,458.61	51,943.61
			TOTAL ASSETS	9,139,458.61	51,943.61
FUND BALANCE					
	40	6302	REVENUES CONTROL	-13,351,379.74	-13,351,379.74
	40	7602	EXPENDITURES CONTROL	4,211,921.13	13,351,379.74
	40	8736	RESTRICTED - DEBT SERVICE	.00	-51,943.61
			TOTAL FUND BALANCE	-9,139,458.61	-51,943.61
			TOTAL LIABILITIES + FUND BALANCE	-9,139,458.61	-51,943.61

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	224,034.51	1,767,647.61
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			224,034.51	4,133,037.21
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-55,465.51	-56,055.28
51	75410	DEFERRED INFLOW- OPEB	.00	-1,895,278.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,501,480.00
51	7603	PURCHASE OBLIGATIONS	-96,956.09	1,020,469.23
51	77000	DEFERRED INFLOW OPEB	.00	-379,433.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-511,772.00
TOTAL LIABILITIES			-152,421.60	-8,323,549.05
FUND BALANCE				
51	6302	REVENUES CONTROL	-693,327.41	-8,655,743.33
51	7602	EXPENDITURES CONTROL	524,758.41	6,774,122.20
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	96,956.09	-1,020,469.23
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	3,634.68
51	8770	UNASSIGNED FUND BALANCE	.00	-3,634.68
TOTAL FUND BALANCE			-71,612.91	4,190,511.84
TOTAL LIABILITIES + FUND BALANCE			<u><u>-224,034.51</u></u>	<u><u>-4,133,037.21</u></u>

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-128,018.15	-293,119.40
52	64000	DEFERRED OUTFLOW- OPEB	.00	144,408.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	440,493.00
TOTAL ASSETS			-128,018.15	291,781.60
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,048.33	-1,280.29
52	75410	DEFERRED INFLOW- OPEB	.00	-522,666.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,792,931.00
52	7603	PURCHASE OBLIGATIONS	-1,347.76	9,515.44
52	77000	DEFERRED INFLOW OPEB	.00	-104,637.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-141,133.00
TOTAL LIABILITIES			-2,396.09	-2,553,131.85
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,956.00	-1,063,015.00
52	7602	EXPENDITURES CONTROL	141,022.48	1,357,414.69
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	1,347.76	-9,515.44
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,108.74
52	8770	UNASSIGNED FUND BALANCE	.00	-4,108.74
TOTAL FUND BALANCE			130,414.24	2,261,350.25
TOTAL LIABILITIES + FUND BALANCE			<u>128,018.15</u>	<u>-291,781.60</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	178.92	8,070.74
	53	6153	ACCOUNTS RECEIVABLE	-500.00	610.00
TOTAL ASSETS				-321.08	8,680.74
LIABILITIES					
	53	7603	PURCHASE OBLIGATIONS	-312.84	759.69
TOTAL LIABILITIES				-312.84	759.69
FUND BALANCE					
	53	6302	REVENUES CONTROL	.00	-27,189.86
	53	7602	EXPENDITURES CONTROL	321.08	18,509.12
	53	8753	ASSIGNED-PURCH OBL - CURRENT	312.84	-759.69
TOTAL FUND BALANCE				633.92	-9,440.43
TOTAL LIABILITIES + FUND BALANCE				321.08	-8,680.74

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-2,869.67	2,348.06
55	6153	ACCOUNTS RECEIVABLE	-3,160.75	2,128.52
55	64000	DEFERRED OUTFLOW- OPEB	.00	5,204.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	15,875.00
TOTAL ASSETS			-6,030.42	25,555.58
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-1,725.41	-2,033.32
55	75410	DEFERRED INFLOW- OPEB	.00	-18,836.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-64,615.00
55	7603	PURCHASE OBLIGATIONS	-3,338.50	639.49
55	77000	DEFERRED INFLOW OPEB	.00	-3,771.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-5,086.00
TOTAL LIABILITIES			-5,063.91	-93,701.83
FUND BALANCE				
55	6302	REVENUES CONTROL	-1,961.32	-82,604.96
55	7602	EXPENDITURES CONTROL	9,717.15	80,161.70
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	3,338.50	-639.49
TOTAL FUND BALANCE			11,094.33	68,146.25
TOTAL LIABILITIES + FUND BALANCE			6,030.42	-25,555.58

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		-1,463.88	156,366.84
	TOTAL ASSETS			-1,463.88	156,366.84
FUND BALANCE					
70	6302	REVENUES CONTROL		-19.03	-175,641.50
70	7602	EXPENDITURES CONTROL		1,482.91	19,274.66
	TOTAL FUND BALANCE			1,463.88	-156,366.84
TOTAL LIABILITIES + FUND BALANCE				1,463.88	-156,366.84

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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	-739,154.51	7,827,882.77
80	6232	ACCUMULATED DEP TECH EQUIP	748,204.63	-7,394,798.63
80	6241	VEHICLES	90,409.00	18,946,289.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-12,263,153.50
80	6251	GENERAL EQUIPMENT	-51,273.33	8,848,518.85
80	6252	ACCUMULATED DEP GEN EQUIPMENT	109,304.13	-6,952,820.62
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	19,579,168.98
80	6302	REVENUES CONTROL	10,841.19	123,970.16
80	8710	INVESTMENT IN GOV. ASSETS	-179,009.35	-230,242,868.77
TOTAL ASSETS			-10,678.24	-30,152.30
LIABILITIES				
80	7602	EXPENDITURES CONTROL	10,678.24	30,152.30
TOTAL LIABILITIES			10,678.24	30,152.30
TOTAL LIABILITIES + FUND BALANCE			<u>10,678.24</u>	<u>30,152.30</u>

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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	215,458.64	3,896,457.44
81	6252	ACCUMULATED DEP GEN EQUIPMENT	19,050.00	-2,868,505.44
81	6302	REVENUES CONTROL	.00	3,937.09
81	8711	INVESTMENT IN BUSINESS ASSETS	-234,508.64	-1,138,811.09
TOTAL ASSETS			.00	-2,173.42
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	2,173.42
TOTAL LIABILITIES			.00	2,173.42
TOTAL LIABILITIES + FUND BALANCE			.00	2,173.42

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