

07/26/2019 07:43
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Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 1
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,200,748.13
CASH SELF INSURANCE ACCOUNT	9,664.89
INVESTMENTS	640,793.61
INVESTMENT TREASURY NOTES	700,842.93
INTERFUND RECEIVABLES	366,913.75
ACCOUNTS RECEIVABLE	339,297.20
TOTAL ASSETS	5,258,260.51
LIABILITIES	
ACCOUNTS PAYABLE	-183,916.56
ACCR SALARIES & BENEFIT PAYABLE	-119,058.96
FEDERAL TAX WITHHELD PAYABLE	14.54
FICA WITHHELD PAYABLE	292.62
CERS WITHHELD PAYABLE	-202,801.78
TOTAL LIABILITIES	-505,470.14
FUND BALANCE	
COMMITTED - OTHER	-586,866.81
PRIOR YEAR ENCUMBRANCES	-323,193.00
UNRESERVED FUND BALANCE	-3,842,730.56
TOTAL FUND BALANCE FOR FUND 1	-4,752,790.37

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 2
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	572,547.00
TOTAL ASSETS	572,547.00
LIABILITIES	
INTERFUND PAYABLES	-366,913.75
ACCOUNTS PAYABLE	-63,585.45
DEFERRED REVENUE	-131,319.04
ENCUMBRANCES	-.18
TOTAL LIABILITIES	-561,818.42
FUND BALANCE	
RESERVED FOR ENCUMBRANCES	.18
PRIOR YEAR ENCUMBRANCES	-10,728.76
TOTAL FUND BALANCE FOR FUND 2	-10,728.58

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 3
glkyafpr

DISTRICT ACTIVITY FUNDS (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,256.81
TOTAL ASSETS	3,256.81
FUND BALANCE	
RESTRICTED - OTHER	-3,256.81
TOTAL FUND BALANCE FOR FUND 22	-3,256.81

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 4
glkyafpr

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,832.00
TOTAL ASSETS	1,832.00
FUND BALANCE	
PRIOR KSFCC ESCROW	-1,832.00
TOTAL FUND BALANCE FOR FUND 310	-1,832.00

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 5
glkyafpr

BUILDING FUND (5 CENT LEVY (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	388,874.52
INVESTMENTS	1,152,290.57
TOTAL ASSETS	1,541,165.09
FUND BALANCE	
RESTRICTED VERDA ESCROW	-227,777.81
RESTRICTED LOYALL/CUMBERLAND	-924,512.76
SFCC CURRENT ESCROW OFFER	-388,874.52
TOTAL FUND BALANCE FOR FUND 320	-1,541,165.09

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 6
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,301,505.76
TOTAL ASSETS	5,301,505.76
LIABILITIES	
ACCOUNTS PAYABLE	-256,664.42
TOTAL LIABILITIES	-256,664.42
FUND BALANCE	
RESERVE FOR FUTURE CONSTRUCTIO	-5,044,841.34
TOTAL FUND BALANCE FOR FUND 360	-5,044,841.34

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 7
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	786,273.25
INVESTMENTS	250,000.00
INVENTORIES FOR CONSUMPTION	80,023.47
DEF OUTFLOW RESOURCES OPEB	59,377.00
DEF OUTFLOWS OF RES-PENSION LI	245,345.00
TOTAL ASSETS	1,421,018.72
LIABILITIES	
ACCOUNTS PAYABLE	-53,893.32
ACCR SALARIES & BENEFIT PAYABLE	-20.00
UNFUNDED PENSION LIAB-OPEB	-246,636.00
UNFUNDED PENSION LIABILITIES	-718,104.00
DEFERRED INFLOW OF RES-OPEB LI	-12,913.00
DEF INFLOWS RES-PENSION LIAB	-79,302.00
TOTAL LIABILITIES	-1,110,868.32
FUND BALANCE	
RESTRICTED-OPEB	200,172.00
RESTRICTED-PENSION	552,061.00
RESTRICTED-NEW ASSETS(FD SVC)	-1,062,383.40
TOTAL FUND BALANCE FOR FUND 51	-310,150.40

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 8
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	2,014,472.00
LAND IMPROVEMENTS	1,301,810.93
ACCUMULATED DEP.-LAND IMPROVEM	-951,536.96
BUIDINGS & BUILDING IMPROVEMEN	74,306,229.71
ACCUMULATED DEPRECIATION-BLDG	-24,948,835.19
TECHNOLOGY EQUIPMENT	4,270,963.74
ACC. DEPRECIATION-TECH EQUIP	-3,614,811.15
VEHICLES	9,680,130.16
ACCUM. DEPRECIATION-VEHICLES	-6,541,829.70
GENERAL EQUIPMENT	636,269.70
ACC. DEP. GENERAL EQUIPMENT	-601,427.23
CONSTRUCTION WORK IN PROGRESS	267,065.82
 TOTAL ASSETS	 55,818,501.83
FUND BALANCE	
INVESTNMENT IN GOV ASSETS	-55,818,501.83
 TOTAL FUND BALANCE FOR FUND 8	 -55,818,501.83

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 9
glkyafpr

FOOD SERVICE (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	77,540.24
ACC. DEPRECIATION-TECH EQUIP	-76,185.80
VEHICLES	110,895.84
ACCUM. DEPRECIATION-VEHICLES	-16,634.37
GENERAL EQUIPMENT	997,380.82
ACC. DEP. GENERAL EQUIPMENT	-776,291.16
TOTAL ASSETS	316,705.57
FUND BALANCE	
INVESTMENT IN BUSINESS TYPE AS	-316,705.57
TOTAL FUND BALANCE FOR FUND 81	-316,705.57

07/26/2019 07:43
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2019

P 10
glkyafpr

FOOD SERVICE (81)

ACCOUNT
BALANCE

** END OF REPORT - Generated by Joseph Gilliam **