

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 1
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,700,106.71
CASH SELF INSURANCE ACCOUNT	9,664.89
INVESTMENTS	670,192.95
INVESTMENT TREASURY NOTES	910,260.83
ACCOUNTS RECEIVABLE	103,548.57
TOTAL ASSETS	5,393,773.95
LIABILITIES	
ACCOUNTS PAYABLE	-108,285.06
ACCR SALARIES & BENEFIT PAYABLE	-117,457.77
FEDERAL TAX WITHHELD PAYABLE	5,835.15
FICA WITHHELD PAYABLE	664.54
CERS WITHHELD PAYABLE	-217,359.86
TOTAL LIABILITIES	-436,603.00
FUND BALANCE	
COMMITTED - OTHER	-623,440.59
PRIOR YEAR ENCUMBRANCES	-91,011.80
UNRESERVED FUND BALANCE	-4,242,718.56
TOTAL FUND BALANCE FOR FUND 1	-4,957,170.95

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 2
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	101,470.00
ACCOUNTS RECEIVABLE	388,450.33
TOTAL ASSETS	489,920.33
LIABILITIES	
ACCOUNTS PAYABLE	-9,659.03
DEFERRED REVENUE	-480,261.30
TOTAL LIABILITIES	-489,920.33

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 3
glkyafpr

DISTRICT ACTIVITY FUNDS (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	12,707.01
TOTAL ASSETS	12,707.01
FUND BALANCE	
RESTRICTED - OTHER	-12,707.01
TOTAL FUND BALANCE FOR FUND 22	-12,707.01

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 4
glkyafpr

BUILDING FUND (5 CENT LEVY (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	93,543.33
INVESTMENTS	1,152,290.57
TOTAL ASSETS	1,245,833.90
FUND BALANCE	
RESTRICTED - OTHER	-93,543.33
RESTRICTED VERDA ESCROW	-227,777.81
RESTRICTED LOYALL/CUMBERLAND	-924,512.76
TOTAL FUND BALANCE FOR FUND 320	-1,245,833.90

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 5
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,212,642.62
TOTAL ASSETS	5,212,642.62
FUND BALANCE	
RESERVE FOR FUTURE CONSTRUCTIO	-5,212,642.62
TOTAL FUND BALANCE FOR FUND 360	-5,212,642.62

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 6
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	966,587.01
INVESTMENTS	250,000.00
INVENTORIES FOR CONSUMPTION	99,517.68
DEF OUTFLOW RESOURCES OPEB	53,925.00
DEF OUTFLOWS OF RES-PENSION LI	209,765.00
TOTAL ASSETS	1,579,794.69
LIABILITIES	
ACCOUNTS PAYABLE	-3,201.84
UNFUNDED PENSION LIAB-OPEB	-234,152.00
UNFUNDED PENSION LIABILITIES	-803,224.00
DEFERRED INFLOW OF RES-OPEB LI	-48,576.00
DEF INFLOWS RES-PENSION LIAB	-73,113.00
TOTAL LIABILITIES	-1,162,266.84
FUND BALANCE	
RESTRICTED-OPEB	228,803.00
RESTRICTED-PENSION	666,572.00
RESTRICTED-NEW ASSETS(FD SVC)	-1,312,902.85
TOTAL FUND BALANCE FOR FUND 51	-417,527.85

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 7
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	2,014,472.00
LAND IMPROVEMENTS	1,301,810.93
ACCUMULATED DEP.-LAND IMPROVEM	-1,074,109.16
BUIDINGS & BUILDING IMPROVEMEN	74,335,264.71
ACCUMULATED DEPRECIATION-BLDG	-28,010,808.96
TECHNOLOGY EQUIPMENT	4,387,840.43
ACC. DEPRECIATION-TECH EQUIP	-3,940,979.95
VEHICLES	10,257,375.16
ACCUM. DEPRECIATION-VEHICLES	-7,125,092.69
GENERAL EQUIPMENT	664,309.70
ACC. DEP. GENERAL EQUIPMENT	-613,949.77
CONSTRUCTION WORK IN PROGRESS	794,204.64
TOTAL ASSETS	52,990,337.04
FUND BALANCE	
INVESTNMENT IN GOV ASSETS	-52,990,337.04
TOTAL FUND BALANCE FOR FUND 8	-52,990,337.04

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 8
glkyafpr

FOOD SERVICE (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	77,540.24
ACC. DEPRECIATION-TECH EQUIP	-77,540.24
VEHICLES	110,895.84
ACCUM. DEPRECIATION-VEHICLES	-59,144.45
GENERAL EQUIPMENT	997,380.82
ACC. DEP. GENERAL EQUIPMENT	-842,833.51
TOTAL ASSETS	206,298.70
FUND BALANCE	
INVESTMENT IN BUSINESS TYPE AS	-206,298.70
TOTAL FUND BALANCE FOR FUND 81	-206,298.70

07/19/2020 13:17
9235jgil

Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2020

P 9
glkyafp

FOOD SERVICE (81)

ACCOUNT
BALANCE

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