

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 1  
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	5,166,490.23
CASH SELF INSURANCE ACCOUNT	26,022.03
INVESTMENTS	683,771.00
INVESTMENT TREASURY NOTES	1,154,381.73
INTERFUND RECEIVABLES	630,681.87
ACCOUNTS RECEIVABLE	107,230.05
TOTAL ASSETS	7,768,576.91
LIABILITIES	
ACCOUNTS PAYABLE	-291,035.54
ACCR SALARIES & BENEFIT PAYABLE	-119,457.36
FEDERAL TAX WITHHELD PAYABLE	-12.71
FICA WITHHELD PAYABLE	-89.55
CERS WITHHELD PAYABLE	-224,771.91
TOTAL LIABILITIES	-635,367.07
FUND BALANCE	
COMMITTED - OTHER	-589,824.84
PRIOR YEAR ENCUMBRANCES	-650,444.41
UNRESERVED FUND BALANCE	-5,892,940.59
TOTAL FUND BALANCE FOR FUND 1	-7,133,209.84

07/19/2021 09:47  
9235jgil| Harlan County Board Munis System  
| BALANCE SHEET REPORT FOR FY2021| P 2  
| glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	651,416.34
TOTAL ASSETS	651,416.34
LIABILITIES	
INTERFUND PAYABLES	-630,681.87
ACCOUNTS PAYABLE	-20,734.47
TOTAL LIABILITIES	-651,416.34

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 3  
glkyafpr

DISTRICT ACTIVITY FUNDS (22)	ACCOUNT BALANCE
<hr/>	
ASSETS	
CASH IN BANK	11,819.63
TOTAL ASSETS	11,819.63
FUND BALANCE	
RESTRICTED - OTHER	-11,819.63
TOTAL FUND BALANCE FOR FUND 22	-11,819.63

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 4  
glkyafpr

SP REVENUE STUDENT ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	404,717.71
TOTAL ASSETS	404,717.71
FUND BALANCE	
RESTRICTED OTHER	-404,717.71
TOTAL FUND BALANCE FOR FUND 25	-404,717.71

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 5  
glkyafpr

BUILDING FUND (5 CENT LEVY (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	366,136.08
INVESTMENTS	1,152,290.57
TOTAL ASSETS	1,518,426.65
FUND BALANCE	
RESTRICTED VERDA ESCROW	-227,777.81
RESTRICTED LOYALL/CUMBERLAND	-924,512.76
SFCC CURRENT ESCROW OFFER	-366,136.08
TOTAL FUND BALANCE FOR FUND 320	-1,518,426.65

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 6  
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	961,891.72
TOTAL ASSETS	961,891.72
LIABILITIES	
ACCOUNTS PAYABLE	-1,841.38
TOTAL LIABILITIES	-1,841.38
FUND BALANCE	
RESERVE FOR FUTURE CONSTRUCTIO	-960,050.34
TOTAL FUND BALANCE FOR FUND 360	-960,050.34

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 7  
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	683,539.93
INVESTMENTS	250,000.00
INVENTORIES FOR CONSUMPTION	138,749.11
DEF OUTFLOW RESOURCES OPEB	24,129.00
DEF OUTFLOWS OF RES-PENSION LI	66,411.00
TOTAL ASSETS	1,162,829.04
LIABILITIES	
ACCOUNTS PAYABLE	-5,610.06
UNFUNDED PENSION LIAB-OPEB	-69,995.00
UNFUNDED PENSION LIABILITIES	-292,732.00
DEFERRED INFLOW OF RES-OPEB LI	-26,577.00
DEF INFLOWS RES-PENSION LIAB	-13,907.00
TOTAL LIABILITIES	-408,821.06
FUND BALANCE	
RESTRICTED-OPEB	72,443.00
RESTRICTED-PENSION	240,228.00
RESTRICTED-NEW ASSETS(FD SVC)	-1,066,678.98
TOTAL FUND BALANCE FOR FUND 51	-754,007.98

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 8  
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	79,536,296.52
ACCUMULATED DEPRECIATION-BLDG	-28,010,808.96
TECHNOLOGY EQUIPMENT	4,387,840.43
ACC. DEPRECIATION-TECH EQUIP	-3,940,979.95
VEHICLES	10,911,022.16
ACCUM. DEPRECIATION-VEHICLES	-7,125,092.69
GENERAL EQUIPMENT	1,125,601.00
ACC. DEP. GENERAL EQUIPMENT	-613,949.77
CONSTRUCTION WORK IN PROGRESS	1,670,284.92
TOTAL ASSETS	60,182,387.43
FUND BALANCE	
INVESTNMENT IN GOV ASSETS	-60,182,387.43
TOTAL FUND BALANCE FOR FUND 8	-60,182,387.43



07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 9  
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

07/19/2021 09:47  
9235jgil

Harlan County Board Munis System  
BALANCE SHEET REPORT FOR FY2021

P 10  
glkyafpr

FOOD SERVICE (81)

ACCOUNT  
BALANCE

---

---

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