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Harlan County Board Munis System
BALANCE SHEET REPORT FOR FY2018

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,815,969.93
CASH SELF INSURANCE ACCOUNT	9,664.89
INVESTMENTS	631,188.57
INVESTMENT TREASURY NOTES	690,968.28
ACCOUNTS RECEIVABLE	64,164.22
TOTAL ASSETS	4,211,955.89
LIABILITIES	
ACCOUNTS PAYABLE	-232,063.36
ACCR SALARIES & BENEFIT PAYABLE	-108,426.19
FEDERAL TAX WITHHELD PAYABLE	-3,031.40
FICA WITHHELD PAYABLE	224.08
CERS WITHHELD PAYABLE	-182,156.98
TOTAL LIABILITIES	-525,453.85
FUND BALANCE	
COMMITTED - OTHER	-598,193.99
PRIOR YEAR ENCUMBRANCES	-113,349.67
UNRESERVED FUND BALANCE	-2,974,958.38
TOTAL FUND BALANCE FOR FUND 1	-3,686,502.04

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	18,337.24
TOTAL ASSETS	18,337.24
LIABILITIES	
ACCOUNTS PAYABLE	-27,357.61
DEFERRED REVENUE	9,020.37
TOTAL LIABILITIES	-18,337.24
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-26,512.87
UNRESERVED FUND BALANCE	26,512.87
TOTAL FUND BALANCE FOR FUND 2	.00

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DISTRICT ACTIVITY FUNDS (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	11,059.75
TOTAL ASSETS	11,059.75
LIABILITIES	
ACCOUNTS PAYABLE	-439.12
TOTAL LIABILITIES	-439.12
FUND BALANCE	
PRIOR YEAR ENCUMBRANCES	-4,232.02
UNRESERVED FUND BALANCE	-6,388.61
TOTAL FUND BALANCE FOR FUND 22	-10,620.63

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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

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BUILDING FUND (5 CENT LEVY (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	936,404.45
INVESTMENTS	1,152,290.57
TOTAL ASSETS	2,088,695.02
FUND BALANCE	
PRIOR KSFCC ESCROW	-494,815.07
RESTRICTED - OTHER	-177,754.94
RESTRICTED VERDA ESCROW	-227,777.81
RESTRICTED LOYALL/CUMBERLAND	-924,512.76
SFCC CURRENT ESCROW OFFER	-263,834.44
TOTAL FUND BALANCE FOR FUND 320	-2,088,695.02

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	331,889.15
TOTAL ASSETS	331,889.15
FUND BALANCE	
RESERVE FOR FUTURE CONSTRUCTIO	-331,889.15
TOTAL FUND BALANCE FOR FUND 360	-331,889.15

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,009,346.32
INVESTMENTS	250,000.00
INVENTORIES FOR CONSUMPTION	79,003.30
DEFERRED OUTFLOWS OF RESOURCES	236,132.00
TOTAL ASSETS	1,574,481.62
LIABILITIES	
ACCOUNTS PAYABLE	-183,800.30
UNFUNDED PENSION LIABILITIES	-730,964.00
DEFERRED INFLOWS OF RESOURCES	-9,340.00
TOTAL LIABILITIES	-924,104.30
FUND BALANCE	
RESTRICTED-PENSION	504,172.00
RESTRICTED-NEW ASSETS(FD SVC)	-1,154,549.32
TOTAL FUND BALANCE FOR FUND 51	-650,377.32

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	1,947,472.00
LAND IMPROVEMENTS	1,301,810.93
ACCUMULATED DEP.-LAND IMPROVEM	-946,112.76
BUIDINGS & BUILDING IMPROVEMEN	74,267,829.31
ACCUMULATED DEPRECIATION-BLDG	-24,816,381.81
TECHNOLOGY EQUIPMENT	4,089,758.30
ACC. DEPRECIATION-TECH EQUIP	-3,600,041.38
VEHICLES	8,621,386.84
ACCUM. DEPRECIATION-VEHICLES	-6,505,227.67
GENERAL EQUIPMENT	636,269.70
ACC. DEP. GENERAL EQUIPMENT	-600,613.96
CONSTRUCTION WORK IN PROGRESS	63,819.40
TOTAL ASSETS	54,459,968.90
FUND BALANCE	
INVESTNMENT IN GOV ASSETS	-54,459,968.90
TOTAL FUND BALANCE FOR FUND 8	-54,459,968.90

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FOOD SERVICE (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	77,540.24
ACC. DEPRECIATION-TECH EQUIP	-76,081.60
VEHICLES	110,895.84
ACCUM. DEPRECIATION-VEHICLES	-14,786.11
GENERAL EQUIPMENT	1,001,029.82
ACC. DEP. GENERAL EQUIPMENT	-776,977.15
TOTAL ASSETS	321,621.04
FUND BALANCE	
INVESTMENT IN BUSINESS TYPE AS	-321,621.04
TOTAL FUND BALANCE FOR FUND 81	-321,621.04

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FOOD SERVICE (81)

ACCOUNT
BALANCE

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