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BARBOURVILLE INDEPENDENT
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	519,326.81
INTERFUND RECEIVABLES	553,692.36
TOTAL ASSETS	1,073,019.17
LIABILITIES	
ACCOUNTS PAYABLE	-7,015.74
ACCR SALARIES & BENEFIT PAYABLE	7,121.20
KENTUCKY UNEEMPLOYMENT	-27,914.96
WORKERS COMP	-57,611.15
TOTAL LIABILITIES	-85,420.65
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-20,203.57
UNASSIGNED FUND BALANCE	-967,394.95
TOTAL FUND BALANCE FOR FUND 1	-987,598.52

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	643,686.07
TOTAL ASSETS	643,686.07
LIABILITIES	
INTERFUND PAYABLES	-553,692.36
ACCOUNTS PAYABLE	-21,040.43
DEFERRED REVENUE FUND 2	-68,953.28
TOTAL LIABILITIES	-643,686.07

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DISTRICT ACTIVITY (SP REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	12,794.36
TOTAL ASSETS	12,794.36
FUND BALANCE	
RESTRICTED FUND BALANCE	-12,794.36
TOTAL FUND BALANCE FOR FUND 21	-12,794.36

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
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ASSETS	
CASH IN BANK	424,277.59
TOTAL ASSETS	424,277.59
FUND BALANCE	
RESTRICTED FOR KSFCC ESCROW	-149,848.78
RESTRICTED FOR BOND REDEMPTION	-124.78
RESTRICTED-SFCC ESCROW-CURRENT	-274,304.03
TOTAL FUND BALANCE FOR FUND 320	-424,277.59

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	49,475.33
TOTAL ASSETS	49,475.33
FUND BALANCE	
RESTRICTED-FUTURE CONSTR EG-1	-49,475.33
TOTAL FUND BALANCE FOR FUND 360	-49,475.33

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	240.32
INVENTORIES FOR CONSUMPTION	27,293.16
DEF OUTFLOWS-OPEB LIABILITES	26,407.00
DEFERRED OUTFLOWS-PENSION LIAB	66,350.00
TOTAL ASSETS	120,290.48
LIABILITIES	
UNFUNDED PENSION LIABILITIES	-69,494.00
UNFUNDED PENSION LIABILITIES	-290,669.00
DEFERRED INFLOWS - OPEB	-35,736.00
DEFERRED INFLOWS-PENSIONS	-33,255.00
TOTAL LIABILITIES	-429,154.00
FUND BALANCE	
RESTRICTED-OPEB LIABILITY	78,823.00
RESTRICTED - OTHER	257,574.00
RESTRICTED-NET ASSETS	-27,533.48
TOTAL FUND BALANCE FOR FUND 51	308,863.52

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TRUST/AGENCY FUNDS (7000)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,100.00
TOTAL ASSETS	1,100.00
FUND BALANCE	
UNASSIGNED FUND BALANCE	-1,100.00
TOTAL FUND BALANCE FOR FUND 7000	-1,100.00

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	626,486.00
LAND IMPROVEMENTS	257,534.69
ACCUM DEPR LAND IMPROVEMENTS	-225,921.68
BLDGS & BLDG IMPROVEMENTS	7,891,587.96
ACCUM DEPR BUILDINGS	-4,577,458.87
TECHNOLOGY EQUIPMENT	502,679.27
ACCUM DEPR TECH EQUIP	-446,178.91
VEHICLES	402,266.00
ACCUM DEPR VEHICLES	-254,673.77
GENERAL EQUIPMENT	237,726.58
ACCUM DEPR GENERAL EQUIPMENT	-180,785.51
CONSTRUCTION WORK IN PROGRESS	3,351,444.42
TOTAL ASSETS	7,584,706.18
FUND BALANCE	
INVESTMENT GOVERNMENTAL ASSETS	-7,584,706.18
TOTAL FUND BALANCE FOR FUND 8	-7,584,706.18

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	3,124.82
ACCUM DEPR TECH EQUIP	-3,124.82
GENERAL EQUIPMENT	78,608.76
ACCUM DEPR GENERAL EQUIPMENT	-76,444.35
TOTAL ASSETS	2,164.41
FUND BALANCE	
INVESTMENT BUSINESS ASSETS	-2,164.41
TOTAL FUND BALANCE FOR FUND 81	-2,164.41

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FOOD SERVICE ASSETS (81) ACCOUNT
BALANCE

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