

## MUNIS FINANCIAL MANAGEMENT SOLUTIONS

WELCOME TO THE NEIGHBORHOOD

09/07/2012 16:01  
jannisTHE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2013 2PG 1  
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FUND:

| FUND: 1      | GENERAL FUND                     |                                 | NET CHANGE<br>FOR PERIOD    | ACCOUNT<br>BALANCE           |
|--------------|----------------------------------|---------------------------------|-----------------------------|------------------------------|
| ASSETS       |                                  |                                 |                             |                              |
| 10           | 6101                             | CASH IN BANK                    | 3,897,888.61                | 29,657,019.79                |
|              | TOTAL ASSETS                     |                                 | <u>3,897,888.61</u>         | <u>29,657,019.79</u>         |
| LIABILITIES  |                                  |                                 |                             |                              |
| 10           | 7421                             | ACCOUNTS PAYABLE                | -54,295.22                  | -483,917.60                  |
| 10           | 7461                             | ACCR SALARIES & BENEFIT PAYABLE | 113.44                      | -4,653.29                    |
| 10           | 7462                             | PAYROLL DEDUCTIONS              | 58.60                       | 117.20                       |
| 10           | 7469                             | UNEMPLOYMENT BD PAID            | -2,832.27                   | 25,850.95                    |
| 10           | 7470                             | WORKERS COMP BD PAID            | -16,526.28                  | 645,775.72                   |
| 10           | 7474                             | KTRS WITHHELD PAYABLE           | .00                         | 489.24                       |
| 10           | 7603                             | PURCHASE OBLIGATIONS            | -127,070.43                 | 3,179,356.99                 |
|              | TOTAL LIABILITIES                |                                 | <u>-200,552.16</u>          | <u>3,363,019.21</u>          |
| FUND BALANCE |                                  |                                 |                             |                              |
| 10           | 6302                             | REVENUES CONTROL                | -6,027,790.56               | -28,566,539.58               |
| 10           | 7602                             | EXPENDITURES CONTROL            | 2,203,383.68                | 4,753,411.57                 |
| 10           | 8732                             | RESTRICTED- SICK LEAVE PAYABLE  | .00                         | -1,000,000.00                |
| 10           | 8740                             | COMMITTED FUND BALANCE          | .00                         | -4,277,554.00                |
| 10           | 8742                             | COMMITTED - SICK LEAVE PAYABLE  | .00                         | -750,000.00                  |
| 10           | 8753                             | ASSIGNED-PURCH OBL - CURRENT    | 127,070.43                  | -3,179,356.99                |
|              | TOTAL FUND BALANCE               |                                 | <u>-3,697,336.45</u>        | <u>-33,020,039.00</u>        |
|              | TOTAL LIABILITIES + FUND BALANCE |                                 | <u><u>-3,897,888.61</u></u> | <u><u>-29,657,019.79</u></u> |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2013 2

PG 2  
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FUND:

| FUND: 2      | SPECIAL REVENUE |                                  | NET CHANGE<br>FOR PERIOD    | ACCOUNT<br>BALANCE        |
|--------------|-----------------|----------------------------------|-----------------------------|---------------------------|
| ASSETS       |                 |                                  |                             |                           |
| 20           | 6101            | CASH IN BANK                     | 1,513,772.74                | 932,998.42                |
|              |                 | TOTAL ASSETS                     | <u>1,513,772.74</u>         | <u>932,998.42</u>         |
| LIABILITIES  |                 |                                  |                             |                           |
| 20           | 7421            | ACCOUNTS PAYABLE                 | 47,718.11                   | -193,219.36               |
| 20           | 7603            | PURCHASE OBLIGATIONS             | 97,454.07                   | 346,423.19                |
|              |                 | TOTAL LIABILITIES                | <u>145,172.18</u>           | <u>153,203.83</u>         |
| FUND BALANCE |                 |                                  |                             |                           |
| 20           | 6302            | REVENUES CONTROL                 | -2,022,772.47               | -1,179,227.49             |
| 20           | 7602            | EXPENDITURES CONTROL             | 461,281.62                  | 889,573.86                |
| 20           | 8731            | RESTRICTED GRANTS                | .00                         | -126,452.09               |
| 20           | 8753            | ASSIGNED-PURCH OBL - CURRENT     | -97,454.07                  | -346,423.19               |
| 20           | 8770            | UNASSIGNED FUND BALANCE          | .00                         | -323,673.34               |
|              |                 | TOTAL FUND BALANCE               | <u>-1,658,944.92</u>        | <u>-1,086,202.25</u>      |
|              |                 | TOTAL LIABILITIES + FUND BALANCE | <u><u>-1,513,772.74</u></u> | <u><u>-932,998.42</u></u> |



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FUND:

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|-------------------------------|----|------|----------------------|--------------------------|----------------------|
| ASSETS                        |    |      |                      |                          |                      |
|                               | 31 | 6101 | CASH IN BANK         | -14,324.00               | 1,119,914.79         |
|                               |    |      | TOTAL ASSETS         | <u>-14,324.00</u>        | <u>1,119,914.79</u>  |
| FUND BALANCE                  |    |      |                      |                          |                      |
|                               | 31 | 6302 | REVENUES CONTROL     | .00                      | -1,134,238.79        |
|                               | 31 | 7602 | EXPENDITURES CONTROL | 14,324.00                | 14,324.00            |
|                               |    |      | TOTAL FUND BALANCE   | <u>14,324.00</u>         | <u>-1,119,914.79</u> |

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FUND:

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                      |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK         | .00                      | 522,631.51         |
|                                       |    |      | TOTAL ASSETS         | ===== .00                | ===== 522,631.51   |
| FUND BALANCE                          |    |      |                      |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL     | .00                      | -1,806,499.22      |
|                                       | 32 | 7602 | EXPENDITURES CONTROL | .00                      | 1,283,867.71       |
|                                       |    |      | TOTAL FUND BALANCE   | ===== .00                | ===== -522,631.51  |



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PG 5  
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FUND:

| FUND: 360 CONSTRUCTION FUND |                    |                               |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|-----------------------------|--------------------|-------------------------------|--|--------------------------|----------------------|
| ASSETS                      |                    |                               |  |                          |                      |
| 36                          | 6101               | CASH IN BANK                  |  | -2,208,979.03            | 4,913,551.78         |
|                             | TOTAL ASSETS       |                               |  | <u>-2,208,979.03</u>     | <u>4,913,551.78</u>  |
| FUND BALANCE                |                    |                               |  |                          |                      |
| 36                          | 6302               | REVENUES CONTROL              |  | -15,409.46               | -17,298.28           |
| 36                          | 7602               | EXPENDITURES CONTROL          |  | 2,224,388.49             | 2,473,790.09         |
| 36                          | 8735               | RESTRICTED-FUTURE CONSTR BG-1 |  | .00                      | -7,370,043.59        |
|                             | TOTAL FUND BALANCE |                               |  | <u>2,208,979.03</u>      | <u>-4,913,551.78</u> |

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FUND:

| FUND: 400 DEBT SERVICE FUND |    |                    |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|--------------------|---------------------------|--------------------------|--------------------|
| ASSETS                      |    |                    |                           |                          |                    |
|                             | 40 | 6101               | CASH IN BANK              | .00                      | 934,459.73         |
|                             |    | TOTAL ASSETS       |                           | ===== .00                | ===== 934,459.73   |
| FUND BALANCE                |    |                    |                           |                          |                    |
|                             | 40 | 8736               | RESTRICTED - DEBT SERVICE | .00                      | -934,459.73        |
|                             |    | TOTAL FUND BALANCE |                           | ===== .00                | ===== -934,459.73  |



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THE HARDIN COUNTY BOARD OF EDUCATION  
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PG 7  
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FUND:

| FUND: 51     | FOOD SERVICE FUND |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|--------------|-------------------|----------------------------------|------------------------------|--------------------------|----------------------|
| ASSETS       |                   |                                  |                              |                          |                      |
|              | 51                | 6101                             | CASH IN BANK                 | -33,581.84               | 1,039,837.01         |
|              | 51                | 6171                             | INVENTORIES FOR CONSUMPTION  | .00                      | 220,367.72           |
|              |                   | TOTAL ASSETS                     |                              | <u>-33,581.84</u>        | <u>1,260,204.73</u>  |
| LIABILITIES  |                   |                                  |                              |                          |                      |
|              | 51                | 7421                             | ACCOUNTS PAYABLE             | -236,751.19              | -263,782.45          |
|              | 51                | 7603                             | PURCHASE OBLIGATIONS         | -44,623.41               | 32,863.93            |
|              |                   | TOTAL LIABILITIES                |                              | <u>-281,374.60</u>       | <u>-230,918.52</u>   |
| FUND BALANCE |                   |                                  |                              |                          |                      |
|              | 51                | 6302                             | REVENUES CONTROL             | -356,262.22              | -1,710,685.93        |
|              | 51                | 7602                             | EXPENDITURES CONTROL         | 626,595.25               | 714,263.65           |
|              | 51                | 8753                             | ASSIGNED-PURCH OBL - CURRENT | 44,623.41                | -32,863.93           |
|              |                   | TOTAL FUND BALANCE               |                              | <u>314,956.44</u>        | <u>-1,029,286.21</u> |
|              |                   | TOTAL LIABILITIES + FUND BALANCE |                              | <u>33,581.84</u>         | <u>-1,260,204.73</u> |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2013 2

PG 8  
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FUND:

| FUND: 52 DAY CARE |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS            |    |      |                                  |                          |                    |
|                   | 52 | 6101 | CASH IN BANK                     | 34,998.10                | 170,719.83         |
|                   |    |      | TOTAL ASSETS                     | <u>34,998.10</u>         | <u>170,719.83</u>  |
| LIABILITIES       |    |      |                                  |                          |                    |
|                   | 52 | 7421 | ACCOUNTS PAYABLE                 | -7,041.32                | -7,401.08          |
|                   | 52 | 7603 | PURCHASE OBLIGATIONS             | 1,513.41                 | 1,789.49           |
|                   |    |      | TOTAL LIABILITIES                | <u>-5,527.91</u>         | <u>-5,611.59</u>   |
| FUND BALANCE      |    |      |                                  |                          |                    |
|                   | 52 | 6302 | REVENUES CONTROL                 | -49,847.50               | -201,490.42        |
|                   | 52 | 7602 | EXPENDITURES CONTROL             | 21,890.72                | 38,171.67          |
|                   | 52 | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -1,513.41                | -1,789.49          |
|                   |    |      | TOTAL FUND BALANCE               | <u>-29,470.19</u>        | <u>-165,108.24</u> |
|                   |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-34,998.10</u>        | <u>-170,719.83</u> |



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THE HARDIN COUNTY BOARD OF EDUCATION  
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PG 9  
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FUND:

| FUND: 55 PROPRIETARY FUND |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                    |                                  |                              |                          |                    |
| 55                        | 6101                             | CASH IN BANK                 | 2,394.02                 | 27,415.79          |
|                           | TOTAL ASSETS                     |                              | <u>2,394.02</u>          | <u>27,415.79</u>   |
| LIABILITIES               |                                  |                              |                          |                    |
| 55                        | 7421                             | ACCOUNTS PAYABLE             | -3,231.46                | -4,187.81          |
| 55                        | 7603                             | PURCHASE OBLIGATIONS         | 2,629.99                 | 4,492.39           |
|                           | TOTAL LIABILITIES                |                              | <u>-601.47</u>           | <u>304.58</u>      |
| FUND BALANCE              |                                  |                              |                          |                    |
| 55                        | 6302                             | REVENUES CONTROL             | -6,620.50                | -34,435.90         |
| 55                        | 7602                             | EXPENDITURES CONTROL         | 7,457.94                 | 11,207.92          |
| 55                        | 8753                             | ASSIGNED-PURCH OBL - CURRENT | -2,629.99                | -4,492.39          |
|                           | TOTAL FUND BALANCE               |                              | <u>-1,792.55</u>         | <u>-27,720.37</u>  |
|                           | TOTAL LIABILITIES + FUND BALANCE |                              | <u>-2,394.02</u>         | <u>-27,415.79</u>  |

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FUND:

| FUND: 7000 TRUST/AGENCY FUNDS |    |      |                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|--------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                    |                          |                    |
|                               | 70 | 6101 | CASH IN BANK       | 41.29                    | 186,964.57         |
|                               |    |      | TOTAL ASSETS       | <u>41.29</u>             | <u>186,964.57</u>  |
|                               |    |      |                    | =====                    | =====              |
| FUND BALANCE                  |    |      |                    |                          |                    |
|                               | 70 | 6302 | REVENUES CONTROL   | -41.29                   | -186,964.57        |
|                               |    |      | TOTAL FUND BALANCE | <u>-41.29</u>            | <u>-186,964.57</u> |
|                               |    |      |                    | =====                    | =====              |



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THE HARDIN COUNTY BOARD OF EDUCATION  
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PG 11  
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FUND:

| FUND: 8     |    |                   |                               | GOVERNMENTAL ASSETS | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------|----|-------------------|-------------------------------|---------------------|--------------------------|--------------------|
| ASSETS      |    |                   |                               |                     |                          |                    |
|             | 80 | 6201              | LAND                          |                     | .00                      | 5,359,251.13       |
|             | 80 | 6211              | LAND IMPROVEMENTS             |                     | .00                      | 5,430,156.95       |
|             | 80 | 6212              | ACCUMULATED DEP LAND IMPR     |                     | .00                      | -3,519,590.75      |
|             | 80 | 6221              | BUILDINGS & BUILDING IMPROVE  |                     | .00                      | 198,438,465.54     |
|             | 80 | 6222              | ACCUMULATED DEPREC BUILDINGS  |                     | .00                      | -52,123,540.24     |
|             | 80 | 6231              | TECHNOLOGY EQUIPMENT          | -3,164.00           |                          | 8,281,292.41       |
|             | 80 | 6232              | ACCUMULATED DEP TECH EQUIP    | 2,803.95            |                          | -5,674,669.63      |
|             | 80 | 6241              | VEHICLES                      |                     | .00                      | 13,797,582.96      |
|             | 80 | 6242              | ACCUMULATED DEP VEHICLES      |                     | .00                      | -8,587,663.97      |
|             | 80 | 6251              | GENERAL EQUIPMENT             | -3,874.00           |                          | 9,329,965.33       |
|             | 80 | 6252              | ACCUMULATED DEP GEN EQUIPMENT | 2,920.23            |                          | -6,790,711.24      |
|             | 80 | 6261              | CONSTRUCTION WORK IN PROGRESS |                     | .00                      | 13,554,117.13      |
|             | 80 | 6302              | REVENUES CONTROL              |                     | 347.42                   | 347.42             |
|             | 80 | 8710              | INVESTMENT IN GOV. ASSETS     |                     | 889.20                   | -177,495,080.24    |
|             |    | TOTAL ASSETS      |                               |                     | <u>-77.20</u>            | <u>-77.20</u>      |
| LIABILITIES |    |                   |                               |                     |                          |                    |
|             | 80 | 7602              | EXPENDITURES CONTROL          |                     | 77.20                    | 77.20              |
|             |    | TOTAL LIABILITIES |                               |                     | <u>77.20</u>             | <u>77.20</u>       |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2013 2

PG 12  
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FUND:

| FUND: 81     | FOOD SERVICE ASSETS |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|---------------------|-------------------------------|--------------------------|--------------------|
| ASSETS       |                     |                               |                          |                    |
| 81           | 6201                | LAND                          | .00                      | 16,790.00          |
| 81           | 6211                | LAND IMPROVEMENTS             | .00                      | 14,406.78          |
| 81           | 6212                | ACCUMULATED DEP LAND IMPR     | .00                      | -14,406.78         |
| 81           | 6221                | BUILDINGS & BUILDING IMPROVE  | .00                      | 317,459.06         |
| 81           | 6222                | ACCUMULATED DEPREC BUILDINGS  | .00                      | -285,346.49        |
| 81           | 6231                | TECHNOLOGY EQUIPMENT          | .00                      | 22,440.00          |
| 81           | 6232                | ACCUMULATED DEP TECH EQUIP    | .00                      | -22,440.01         |
| 81           | 6241                | VEHICLES                      | .00                      | 79,529.40          |
| 81           | 6242                | ACCUMULATED DEP VEHICLES      | .00                      | -62,236.43         |
| 81           | 6251                | GENERAL EQUIPMENT             | .00                      | 3,632,944.19       |
| 81           | 6252                | ACCUMULATED DEP GEN EQUIPMENT | .00                      | -2,381,356.54      |
| 81           | 8711                | INVESTMENT IN BUSINESS ASSETS | .00                      | -1,317,783.18      |
| TOTAL ASSETS |                     |                               | =====                    | =====              |
|              |                     |                               | .00                      | .00                |

\*\* END OF REPORT - Generated by Jessica Annis \*\*