

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3
P
glbalsht **1**

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-1,798,233.37	29,685,791.22	
10	6153	ACCOUNTS RECEIVABLE	-3,653.57	22,163.87	
TOTAL ASSETS			-1,801,886.94	29,707,955.09	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-111,107.65	-598,261.78	
10	7461C	KENTUCKY STATE TREASURER	-300.00	.00	
10	7461F	AMERICAN FAMILY ASSURANCE CO	26,545.71	21,754.38	
10	7462	PAYROLL DEDUCTIONS	-268.67	.00	
10	7469	UNEMPLOYMENT BD PAID	-2,424.88	17,055.90	
10	7470	WORKERS COMP BD PAID	-33,823.45	-68,490.69	
10	7471	FEDERAL TAX WITHHELD PAYABLE	168.09	.00	
10	7472	FICA WITHHELD PAYABLE	.00	-1,081.52	
10	7474	KTRS WITHHELD PAYABLE	.00	494.28	
10	7475	CERS WITHHELD PAYABLE	.00	-1,796.06	
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	890.05	
10	7493-B	DENTAL INSURANCE	6,800.30	.00	
10	7499-A	STATE HEALTH INSURANCE RMB	-3,026.92	.00	
10	7499-B	MISC EMPLOYEE REFUNDS	-292.32	248.88	
10	7499-C	RETIREMENT TAXABLE REFUNDS	541.20	.00	
10	7499G	GARNISHMENT OF WAGES	377.84	.00	
10	7603	PURCHASE OBLIGATIONS	-243,527.26	3,077,462.51	
TOTAL LIABILITIES			-360,338.01	2,448,275.95	
FUND BALANCE					
10	6302	REVENUES CONTROL	-5,675,274.55	-34,630,969.25	
10	7602	EXPENDITURES CONTROL	7,593,972.24	13,065,208.62	
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,000,000.00	
10	8740	COMMITTED FUND BALANCE	.00	-6,013,007.90	
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-500,000.00	
10	8753	ASSIGNED-PURCH OBL - CURRENT	243,527.26	-3,077,462.51	
TOTAL FUND BALANCE			2,162,224.95	-32,156,231.04	
TOTAL LIABILITIES + FUND BALANCE			1,801,886.94	-29,707,955.09	

10/02/2015 10:24
9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3

P
glbalsht 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	102,583.61	-1,730,307.51
	TOTAL ASSETS		102,583.61	-1,730,307.51
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	55,152.40	-280,992.48
20	7603	PURCHASE OBLIGATIONS	-98,163.56	252,621.79
	TOTAL LIABILITIES		-43,011.16	-28,370.69
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,274,134.04	394,694.26
20	7602	EXPENDITURES CONTROL	1,116,398.03	2,240,267.38
20	8731	RESTRICTED GRANTS	.00	-623,661.65
20	8753	ASSIGNED-PURCH OBL - CURRENT	98,163.56	-252,621.79
	TOTAL FUND BALANCE		-59,572.45	1,758,678.20
TOTAL LIABILITIES + FUND BALANCE			-102,583.61	1,730,307.51

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 3

P
 glbalsht 3

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-23,685.43	180,953.96
			TOTAL ASSETS	-23,685.43	180,953.96
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	41,609.97	-9,346.29
	22	7603	PURCHASE OBLIGATIONS	785.40	27,053.46
			TOTAL LIABILITIES	42,395.37	17,707.17
FUND BALANCE					
	22	6302	REVENUES CONTROL	-41,574.65	-94,908.65
	22	7602	EXPENDITURES CONTROL	23,650.11	97,989.72
	22	8737	RESTRICTED - OTHER	.00	-174,688.74
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-785.40	-27,053.46
			TOTAL FUND BALANCE	-18,709.94	-198,661.13
			TOTAL LIABILITIES + FUND BALANCE	<u>23,685.43</u>	<u>-180,953.96</u>

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 3

P
 glbalsht 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	635,000.00
			TOTAL ASSETS	.00	635,000.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-635,000.00
			TOTAL FUND BALANCE	.00	-635,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-635,000.00

10/02/2015 10:24
9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3

P
glbalsht 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2.06	1,709,791.53
			TOTAL ASSETS	2.06	1,709,791.53
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2.06	-1,631,662.06
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,129.47
			TOTAL FUND BALANCE	-2.06	-1,709,791.53
			TOTAL LIABILITIES + FUND BALANCE	-2.06	-1,709,791.53

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3
P
glbalsht **6**

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-2,550,907.13	12,813,868.96
			TOTAL ASSETS	-2,550,907.13	12,813,868.96
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	.00	-13,750.27
	36	7603	PURCHASE OBLIGATIONS	-114.72	209,761.65
			TOTAL LIABILITIES	-114.72	196,011.38
FUND BALANCE					
	36	6302	REVENUES CONTROL	-337.59	-301,541.31
	36	7602	EXPENDITURES CONTROL	2,551,244.72	5,223,696.04
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-17,722,273.42
	36	8753	ASSIGNED-PURCH OBL - CURRENT	114.72	-209,761.65
			TOTAL FUND BALANCE	2,551,021.85	-13,009,880.34
			TOTAL LIABILITIES + FUND BALANCE	<u>2,550,907.13</u>	<u>-12,813,868.96</u>

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 3

P
 glbalsht 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	- 241,260.22	-1,523,787.69
			TOTAL ASSETS	- 241,260.22	-1,523,787.69
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	241,260.22	2,013,072.82
	40	8736	RESTRICTED - DEBT SERVICE	.00	-489,285.13
			TOTAL FUND BALANCE	241,260.22	1,523,787.69
			TOTAL LIABILITIES + FUND BALANCE	<u>241,260.22</u>	<u>1,523,787.69</u>

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3
P
glbalsht **8**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-540,420.06	-127,194.81
51	6171	INVENTORIES FOR CONSUMPTION	.00	293,418.56
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	540,595.00
TOTAL ASSETS			-540,420.06	706,818.75
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-64,872.71	-171,605.01
51	7541	UNFUNDED PENSION LIABILITY	.00	-4,148,850.00
51	7603	PURCHASE OBLIGATIONS	-892.68	65,780.40
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-463,078.00
TOTAL LIABILITIES			-65,765.39	-4,717,752.61
FUND BALANCE				
51	6302	REVENUES CONTROL	-198,423.79	-1,456,014.50
51	7602	EXPENDITURES CONTROL	803,716.56	1,568,825.40
51	8712	UNRESTRICTED NET ASSETS	.00	4,279,855.00
51	8739	RESTRICTED-NEW ASSETS	.00	-315,951.64
51	8753	ASSIGNED-PURCH OBL - CURRENT	892.68	-65,780.40
TOTAL FUND BALANCE			606,185.45	4,010,933.86
TOTAL LIABILITIES + FUND BALANCE			=====540,420.06=====	=====706,818.75=====

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3
P
glbalsht **9**

FUND: 52		DAY CARE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	11,428.19	278,690.64
	52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	34,798.00
TOTAL ASSETS				11,428.19	313,488.64
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-8,725.54	-9,993.97
	52	7541	UNFUNDED PENSION LIABILITY	.00	-267,057.00
	52	7603	PURCHASE OBLIGATIONS	-1,298.56	1,882.11
	52	7700	DEFERRED INFLOW OF RESOURCES	.00	-29,808.00
TOTAL LIABILITIES				-10,024.10	-304,976.86
FUND BALANCE					
	52	6302	REVENUES CONTROL	-60,406.00	-357,979.22
	52	7602	EXPENDITURES CONTROL	57,703.35	89,607.55
	52	8712	UNRESTRICTED NET ASSETS	.00	275,493.00
	52	8739	RESTRICTED-NEW ASSETS	.00	-13,751.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	1,298.56	-1,882.11
TOTAL FUND BALANCE				-1,404.09	-8,511.78
TOTAL LIABILITIES + FUND BALANCE				-11,428.19	-313,488.64

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3
P 10
glbalsht

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	1,383.00	7,083.24
	53	6153	ACCOUNTS RECEIVABLE	2,263.00	2,593.00
TOTAL ASSETS				3,646.00	9,676.24
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-1,737.72	-1,737.72
	53	7603	PURCHASE OBLIGATIONS	-156.74	1,420.03
TOTAL LIABILITIES				-1,894.46	-317.69
FUND BALANCE					
	53	6302	REVENUES CONTROL	-3,646.00	-10,176.24
	53	7602	EXPENDITURES CONTROL	1,737.72	2,237.72
	53	8753	ASSIGNED-PURCH OBL - CURRENT	156.74	-1,420.03
TOTAL FUND BALANCE				-1,751.54	-9,358.55
TOTAL LIABILITIES + FUND BALANCE				-3,646.00	-9,676.24

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 3

P 11
 glbalsht

FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-2,543.21	24,822.58
	55	6153	ACCOUNTS RECEIVABLE	-3,152.50	935.00
	55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	4,219.00
TOTAL ASSETS				-5,695.71	29,976.58
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-4,227.76	-6,122.78
	55	7541	UNFUNDED PENSION LIABILITY	.00	-32,382.00
	55	7603	PURCHASE OBLIGATIONS	-2,058.92	1,470.00
	55	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,614.00
TOTAL LIABILITIES				-6,286.68	-40,648.78
FUND BALANCE					
	55	6302	REVENUES CONTROL	-2,510.00	-41,454.02
	55	7602	EXPENDITURES CONTROL	12,433.47	23,861.95
	55	8712	UNRESTRICTED NET ASSETS	.00	33,404.00
	55	8739	RESTRICTED-NEW ASSETS	.00	-3,669.73
	55	8753	ASSIGNED-PURCH OBL - CURRENT	2,058.92	-1,470.00
TOTAL FUND BALANCE				11,982.39	10,672.20
TOTAL LIABILITIES + FUND BALANCE				5,695.71	-29,976.58

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 3

P 12
 glbalsht

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	355.34	185,870.89
			TOTAL ASSETS	355.34	185,870.89
FUND BALANCE	70	6302	REVENUES CONTROL	-355.34	-185,870.89
			TOTAL FUND BALANCE	-355.34	-185,870.89
			TOTAL LIABILITIES + FUND BALANCE	-355.34	-185,870.89
				=====	=====

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 3

P 13
glbalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,539,319.94
80	6211	LAND IMPROVEMENTS	-2,367.42	5,894,522.12
80	6212	ACCUMULATED DEP LAND IMPR	2,367.42	-4,033,129.06
80	6221	BUILDINGS & BUILDING IMPROVE	-144,956.00	228,043,798.32
80	6222	ACCUMULATED DEPREC BUILDINGS	144,956.00	-65,650,468.75
80	6231	TECHNOLOGY EQUIPMENT	34,443.49	10,823,541.16
80	6232	ACCUMULATED DEP TECH EQUIP	69,722.53	-6,210,631.00
80	6241	VEHICLES	22,312.00	15,115,812.05
80	6242	ACCUMULATED DEP VEHICLES	.00	-9,825,342.34
80	6251	GENERAL EQUIPMENT	52,477.08	9,620,797.34
80	6252	ACCUMULATED DEP GEN EQUIPMENT	6,477.21	-7,488,445.66
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	29,552,294.36
80	6302	REVENUES CONTROL	1,188.51	265,654.76
80	8710	INVESTMENT IN GOV. ASSETS	-186,762.32	-213,658,656.18
TOTAL ASSETS			-141.50	-10,932.94
LIABILITIES				
80	7602	EXPENDITURES CONTROL	141.50	10,932.94
TOTAL LIABILITIES			141.50	10,932.94
TOTAL LIABILITIES + FUND BALANCE			<u>141.50</u>	<u>10,932.94</u>

10/02/2015 10:24
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 3

P 14
 glbalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT 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	326,981.06
81	6222	ACCUMULATED DEPREC BUILDINGS	.00	-297,961.07
81	6231	TECHNOLOGY EQUIPMENT	.00	24,219.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-23,448.25
81	6241	VEHICLES	.00	109,421.40
81	6242	ACCUMULATED DEP VEHICLES	.00	-91,984.40
81	6251	GENERAL EQUIPMENT	-2,352.75	3,716,920.04
81	6252	ACCUMULATED DEP GEN EQUIPMENT	2,352.75	-2,692,773.78
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,088,164.25
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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