

12/02/2015 16:03
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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-1,945,085.67	25,359,206.22	
10	6153	ACCOUNTS RECEIVABLE	165.42	34,646.68	
TOTAL ASSETS			-1,944,920.25	25,393,852.90	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-27,304.06	-458,645.08	
10	7421B	ACTIVE CARD INTEGRATION PAYABL	5.94	.00	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	64.17	49.57	
10	7461C	KENTUCKY STATE TREASURER	.00	-75.00	
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	45.50	
10	7469	UNEMPLOYMENT BD PAID	-2,519.38	19,110.94	
10	7470	WORKERS COMP BD PAID	-33,044.53	-128,597.17	
10	7472	FICA WITHHELD PAYABLE	.00	-1,081.52	
10	7474	KTRS WITHHELD PAYABLE	-711.86	-97.33	
10	7475	CERS WITHHELD PAYABLE	391.04	-1,405.02	
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	890.05	
10	7499-B	MISC EMPLOYEE REFUNDS	-43.00	165.25	
10	7603	PURCHASE OBLIGATIONS	-218,673.35	3,818,497.51	
TOTAL LIABILITIES			-281,835.03	3,248,857.70	
FUND BALANCE					
10	6302	REVENUES CONTROL	-5,330,571.87	-45,193,365.23	
10	7602	EXPENDITURES CONTROL	7,338,653.80	27,882,160.04	
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	218,673.35	-3,818,497.51	
TOTAL FUND BALANCE			2,226,755.28	-28,642,710.60	
TOTAL LIABILITIES + FUND BALANCE			1,944,920.25	-25,393,852.90	

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P
g1balsh2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-129,403.59	17,747.72
			TOTAL ASSETS	-129,403.59	17,747.72
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	83,624.75	-60,356.65
	20	7603	PURCHASE OBLIGATIONS	-37,361.01	144,353.03
			TOTAL LIABILITIES	46,263.74	83,996.38
FUND BALANCE					
	20	6302	REVENUES CONTROL	-937,905.19	-3,533,789.82
	20	7602	EXPENDITURES CONTROL	983,684.03	4,200,060.40
	20	8731	RESTRICTED GRANTS	.00	-623,661.65
	20	8753	ASSIGNED-PURCH OBL - CURRENT	37,361.01	-144,353.03
			TOTAL FUND BALANCE	83,139.85	-101,744.10
			TOTAL LIABILITIES + FUND BALANCE	<u>129,403.59</u>	<u>-17,747.72</u>

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P
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FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	-17,209.71	179,341.68
			TOTAL ASSETS	-17,209.71	179,341.68
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	7,345.96	-7,745.60
	22	7603	PURCHASE OBLIGATIONS	-6,481.92	19,054.81
			TOTAL LIABILITIES	864.04	11,309.21
FUND BALANCE					
	22	6302	REVENUES CONTROL	-12,767.60	-138,387.10
	22	7602	EXPENDITURES CONTROL	22,631.35	141,479.76
	22	8737	RESTRICTED - OTHER	.00	-174,688.74
	22	8753	ASSIGNED-PURCH OBL - CURRENT	6,481.92	-19,054.81
			TOTAL FUND BALANCE	16,345.67	-190,650.89
			TOTAL LIABILITIES + FUND BALANCE	<u>17,209.71</u>	<u>-179,341.68</u>

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 5

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

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 5

P
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1.95	1,709,795.41
			TOTAL ASSETS	1.95	1,709,795.41
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1.95	-1,631,665.94
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,129.47
			TOTAL FUND BALANCE	-1.95	-1,709,795.41
			TOTAL LIABILITIES + FUND BALANCE	-1.95	-1,709,795.41

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,119,905.74	10,759,019.95
		TOTAL ASSETS		-1,119,905.74	10,759,019.95
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	14,986.47	.00
	36	7603	PURCHASE OBLIGATIONS	-59,139.20	85,161.03
		TOTAL LIABILITIES		-44,152.73	85,161.03
FUND BALANCE					
	36	6302	REVENUES CONTROL	-268.94	-302,100.05
	36	7602	EXPENDITURES CONTROL	1,105,188.21	7,265,353.52
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-17,722,273.42
	36	8753	ASSIGNED-PURCH OBL - CURRENT	59,139.20	-85,161.03
		TOTAL FUND BALANCE		1,164,058.47	-10,844,180.98
	TOTAL LIABILITIES + FUND BALANCE			1,119,905.74	-10,759,019.95

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 5

P
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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-276,222.33	-2,237,067.37
			TOTAL ASSETS	-276,222.33	-2,237,067.37
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	276,222.33	2,726,352.50
	40	8736	RESTRICTED - DEBT SERVICE	.00	-489,285.13
			TOTAL FUND BALANCE	276,222.33	2,237,067.37
			TOTAL LIABILITIES + FUND BALANCE	<u>276,222.33</u>	<u>2,237,067.37</u>

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	1,390,650.44	698,394.05
51	6171	INVENTORIES FOR CONSUMPTION	.00	293,418.56
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	540,595.00
TOTAL ASSETS			1,390,650.44	1,532,407.61
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-38,285.74	-111,775.79
51	7541	UNFUNDED PENSION LIABILITY	.00	-4,148,850.00
51	7603	PURCHASE OBLIGATIONS	-599.24	65,747.08
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-463,078.00
TOTAL LIABILITIES			-38,884.98	-4,657,956.71
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,072,312.75	-3,690,647.98
51	7602	EXPENDITURES CONTROL	719,948.05	2,918,040.80
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	599.24	-65,747.08
TOTAL FUND BALANCE			-1,351,765.46	3,125,549.10
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,390,650.44</u></u>	<u><u>-1,532,407.61</u></u>

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P
g1balsht **9**

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	3,358.82	269,307.51
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	34,798.00
TOTAL ASSETS			3,358.82	304,105.51
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	1,186.45	-2,700.25
52	7421B	ACTIVE CARD INTEGRATION PAYABL	-5.94	.00
52	7541	UNFUNDED PENSION LIABILITY	.00	-267,057.00
52	7603	PURCHASE OBLIGATIONS	340.10	2,143.22
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-29,808.00
TOTAL LIABILITIES			1,520.61	-297,422.03
FUND BALANCE				
52	6302	REVENUES CONTROL	-55,678.00	-469,758.22
52	7602	EXPENDITURES CONTROL	51,138.67	203,475.96
52	8712	UNRESTRICTED NET ASSETS	.00	275,493.00
52	8739	RESTRICTED-NEW ASSETS	.00	-13,751.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-340.10	-2,143.22
TOTAL FUND BALANCE			-4,879.43	-6,683.48
TOTAL LIABILITIES + FUND BALANCE			<u><u>-3,358.82</u></u>	<u><u>-304,105.51</u></u>

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P 10
g1balsh

FUND: 53	PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	1,931.50	8,896.99
	53	6153	ACCOUNTS RECEIVABLE	4,457.00	5,549.00
		TOTAL ASSETS		6,388.50	14,445.99
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-2,820.73	-2,927.73
	53	7603	PURCHASE OBLIGATIONS	-374.45	550.73
		TOTAL LIABILITIES		-3,195.18	-2,377.00
FUND BALANCE					
	53	6302	REVENUES CONTROL	-6,581.00	-17,989.24
	53	7602	EXPENDITURES CONTROL	3,013.23	6,470.98
	53	8753	ASSIGNED-PURCH OBL - CURRENT	374.45	-550.73
		TOTAL FUND BALANCE		-3,193.32	-12,068.99
	TOTAL LIABILITIES + FUND BALANCE			-6,388.50	-14,445.99

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P
11
glsht

FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-187.52	16,256.84
	55	6153	ACCOUNTS RECEIVABLE	-5,418.25	1,100.00
	55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	4,219.00
TOTAL ASSETS				-5,605.77	21,575.84
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	1,286.73	-1,027.18
	55	7541	UNFUNDED PENSION LIABILITY	.00	-32,382.00
	55	7603	PURCHASE OBLIGATIONS	11,105.05	11,564.05
	55	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,614.00
TOTAL LIABILITIES				12,391.78	-25,459.13
FUND BALANCE					
	55	6302	REVENUES CONTROL	-1,753.00	-51,258.52
	55	7602	EXPENDITURES CONTROL	6,072.04	36,971.59
	55	8712	UNRESTRICTED NET ASSETS	.00	33,404.00
	55	8739	RESTRICTED-NEW ASSETS	.00	-3,669.73
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-11,105.05	-11,564.05
TOTAL FUND BALANCE				-6,786.01	3,883.29
TOTAL LIABILITIES + FUND BALANCE				5,605.77	-21,575.84

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2016 5

P 12
 glbalsht

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	4.65	185,880.08
			TOTAL ASSETS	4.65	185,880.08
FUND BALANCE					
	70	6302	REVENUES CONTROL	-4.65	-185,880.08
			TOTAL FUND BALANCE	-4.65	-185,880.08
			TOTAL LIABILITIES + FUND BALANCE	-4.65	-185,880.08
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12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
P 13
g1balsh

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,539,319.94
80	6211	LAND IMPROVEMENTS	-127,618.96	5,766,903.16
80	6212	ACCUMULATED DEP LAND IMPR	127,618.96	-3,905,510.10
80	6221	BUILDINGS & BUILDING IMPROVE	-38,349.38	227,968,513.38
80	6222	ACCUMULATED DEPREC BUILDINGS	37,657.18	-65,575,876.01
80	6231	TECHNOLOGY EQUIPMENT	-38,429.62	10,759,303.23
80	6232	ACCUMULATED DEP TECH EQUIP	72,595.39	-5,970,667.94
80	6241	VEHICLES	.00	15,115,812.05
80	6242	ACCUMULATED DEP VEHICLES	.00	-9,825,342.34
80	6251	GENERAL EQUIPMENT	-32,183.99	9,583,575.35
80	6252	ACCUMULATED DEP GEN EQUIPMENT	30,556.45	-7,452,851.21
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	29,552,294.36
80	6302	REVENUES CONTROL	3,358.49	269,554.23
80	8710	INVESTMENT IN GOV. ASSETS	-35,794.20	-213,836,710.12
TOTAL ASSETS			-589.68	-11,682.02
LIABILITIES				
80	7602	EXPENDITURES CONTROL	589.68	11,682.02
TOTAL LIABILITIES			589.68	11,682.02
TOTAL LIABILITIES + FUND BALANCE			=====589.68=====	=====11,682.02=====

12/02/2015 16:03
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 5
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	-38,612.77	3,683,810.75
81	6252	ACCUMULATED DEP GEN EQUIPMENT	36,072.58	-2,643,127.38
81	6302	REVENUES CONTROL	1,725.94	1,725.94
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,107,241.55
TOTAL ASSETS			-814.25	-814.25
LIABILITIES				
81	7602	EXPENDITURES CONTROL	814.25	814.25
TOTAL LIABILITIES			814.25	814.25
TOTAL LIABILITIES + FUND BALANCE			<u>814.25</u>	<u>814.25</u>

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