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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 6

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	27,530,844.62	52,890,050.84
10	6153	ACCOUNTS RECEIVABLE	17,934.66	52,581.34
TOTAL ASSETS			27,548,779.28	52,942,632.18
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	232,511.57	-226,133.51
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-43,626.18	-43,576.61
10	7461C	KENTUCKY STATE TREASURER	.00	-75.00
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	45.50
10	7469	UNEMPLOYMENT BD PAID	-1,755.66	17,355.28
10	7470	WORKERS COMP BD PAID	-32,655.69	-161,252.86
10	7472	FICA WITHHELD PAYABLE	.00	-1,081.52
10	7474	KTRS WITHHELD PAYABLE	.00	-97.33
10	7475	CERS WITHHELD PAYABLE	.00	-1,405.02
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	890.05
10	7499-B	MISC EMPLOYEE REFUNDS	-43.00	122.25
10	7603	PURCHASE OBLIGATIONS	-176,408.87	3,642,088.64
TOTAL LIABILITIES			-21,977.83	3,226,879.87
FUND BALANCE				
10	6302	REVENUES CONTROL	-35,131,835.29	-80,325,200.52
10	7602	EXPENDITURES CONTROL	7,428,624.97	35,310,785.01
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	176,408.87	-3,642,088.64
TOTAL FUND BALANCE			-27,526,801.45	-56,169,512.05
TOTAL LIABILITIES + FUND BALANCE			-27,548,779.28	-52,942,632.18

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	706,560.58	724,308.30
		TOTAL ASSETS	<u>706,560.58</u>	<u>724,308.30</u>
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-15,821.76	-76,178.41
20	7603	PURCHASE OBLIGATIONS	-37,414.54	106,938.49
		TOTAL LIABILITIES	<u>-53,236.30</u>	<u>30,760.08</u>
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,611,020.54	-5,144,810.36
20	7602	EXPENDITURES CONTROL	920,281.72	5,120,342.12
20	8731	RESTRICTED GRANTS	.00	-623,661.65
20	8753	ASSIGNED-PURCH OBL - CURRENT	37,414.54	-106,938.49
		TOTAL FUND BALANCE	<u>-653,324.28</u>	<u>-755,068.38</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-706,560.58</u></u>	<u><u>-724,308.30</u></u>

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FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	35,577.26	214,918.94
		TOTAL ASSETS	<u>35,577.26</u>	<u>214,918.94</u>
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	5,678.13	-2,067.47
22	7603	PURCHASE OBLIGATIONS	857.43	19,912.24
		TOTAL LIABILITIES	<u>6,535.56</u>	<u>17,844.77</u>
FUND BALANCE				
22	6302	REVENUES CONTROL	-46,996.91	-185,384.01
22	7602	EXPENDITURES CONTROL	5,741.52	147,221.28
22	8737	RESTRICTED - OTHER	.00	-174,688.74
22	8753	ASSIGNED-PURCH OBL - CURRENT	-857.43	-19,912.24
		TOTAL FUND BALANCE	<u>-42,112.82</u>	<u>-232,763.71</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-35,577.26</u></u>	<u><u>-214,918.94</u></u>

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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

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	1.54	1,709,796.95
	TOTAL ASSETS		1.54	1,709,796.95
FUND BALANCE				
32	6302	REVENUES CONTROL	-1.54	-1,631,667.48
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,129.47
	TOTAL FUND BALANCE		-1.54	-1,709,796.95
TOTAL LIABILITIES + FUND BALANCE			<u>-1.54</u>	<u>-1,709,796.95</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,699,185.44	9,059,834.51
		TOTAL ASSETS	-1,699,185.44	9,059,834.51
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	85,161.03
		TOTAL LIABILITIES	.00	85,161.03
FUND BALANCE				
36	6302	REVENUES CONTROL	-178.62	-302,278.67
36	7602	EXPENDITURES CONTROL	1,699,364.06	8,964,717.58
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-17,722,273.42
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-85,161.03
		TOTAL FUND BALANCE	1,699,185.44	-9,144,995.54
		TOTAL LIABILITIES + FUND BALANCE	<u>1,699,185.44</u>	<u>-9,059,834.51</u>

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-3,774.07	-2,240,841.44
	TOTAL ASSETS		<u>-3,774.07</u>	<u>-2,240,841.44</u>
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	3,774.07	2,730,126.57
40	8736	RESTRICTED - DEBT SERVICE	.00	-489,285.13
	TOTAL FUND BALANCE		<u>3,774.07</u>	<u>2,240,841.44</u>
TOTAL LIABILITIES + FUND BALANCE			<u>=====3,774.07=====</u>	<u>=====2,240,841.44=====</u>

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	51,987.04	750,381.09
51	6171	INVENTORIES FOR CONSUMPTION	.00	293,418.56
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	540,595.00
TOTAL ASSETS			51,987.04	1,584,394.65
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	36,094.77	-75,681.02
51	7541	UNFUNDED PENSION LIABILITY	.00	-4,148,850.00
51	7603	PURCHASE OBLIGATIONS	624.35	66,371.43
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-463,078.00
TOTAL LIABILITIES			36,719.12	-4,621,237.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-684,863.04	-4,375,511.02
51	7602	EXPENDITURES CONTROL	596,781.23	3,514,822.03
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	-624.35	-66,371.43
TOTAL FUND BALANCE			-88,706.16	3,036,842.94
TOTAL LIABILITIES + FUND BALANCE			<u>-51,987.04</u>	<u>-1,584,394.65</u>

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-8,616.89	260,690.62
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	34,798.00
TOTAL ASSETS			-8,616.89	295,488.62
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	720.41	-1,979.84
52	7541	UNFUNDED PENSION LIABILITY	.00	-267,057.00
52	7603	PURCHASE OBLIGATIONS	2,770.30	4,913.52
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-29,808.00
TOTAL LIABILITIES			3,490.71	-293,931.32
FUND BALANCE				
52	6302	REVENUES CONTROL	-43,919.00	-513,677.22
52	7602	EXPENDITURES CONTROL	51,815.48	255,291.44
52	8712	UNRESTRICTED NET ASSETS	.00	275,493.00
52	8739	RESTRICTED-NEW ASSETS	.00	-13,751.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,770.30	-4,913.52
TOTAL FUND BALANCE			5,126.18	-1,557.30
TOTAL LIABILITIES + FUND BALANCE			8,616.89	-295,488.62

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FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	1,456.39	10,353.38
53	6153	ACCOUNTS RECEIVABLE	-2,089.76	3,459.24
TOTAL ASSETS			-633.37	13,812.62
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	1,790.43	-1,137.30
53	7603	PURCHASE OBLIGATIONS	-19.21	531.52
TOTAL LIABILITIES			1,771.22	-605.78
FUND BALANCE				
53	6302	REVENUES CONTROL	-2,655.74	-20,644.98
53	7602	EXPENDITURES CONTROL	1,498.68	7,969.66
53	8753	ASSIGNED-PURCH OBL - CURRENT	19.21	-531.52
TOTAL FUND BALANCE			-1,137.85	-13,206.84
TOTAL LIABILITIES + FUND BALANCE			633.37	-13,812.62

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-4,680.38	11,576.46
55	6153	ACCOUNTS RECEIVABLE	26,089.00	27,189.00
55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	4,219.00
TOTAL ASSETS			21,408.62	42,984.46
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-10,671.99	-11,699.17
55	7541	UNFUNDED PENSION LIABILITY	.00	-32,382.00
55	7603	PURCHASE OBLIGATIONS	-11,316.60	247.45
55	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,614.00
TOTAL LIABILITIES			-21,988.59	-47,447.72
FUND BALANCE				
55	6302	REVENUES CONTROL	-27,404.00	-78,662.52
55	7602	EXPENDITURES CONTROL	16,667.37	53,638.96
55	8712	UNRESTRICTED NET ASSETS	.00	33,404.00
55	8739	RESTRICTED-NEW ASSETS	.00	-3,669.73
55	8753	ASSIGNED-PURCH OBL - CURRENT	11,316.60	-247.45
TOTAL FUND BALANCE			579.97	4,463.26
TOTAL LIABILITIES + FUND BALANCE			-21,408.62	-42,984.46

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	354.14	186,234.22
	TOTAL ASSETS		354.14	186,234.22
FUND BALANCE				
70	6302	REVENUES CONTROL	-354.14	-186,234.22
	TOTAL FUND BALANCE		-354.14	-186,234.22
TOTAL LIABILITIES + FUND BALANCE			-354.14	-186,234.22

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,539,319.94
80	6211	LAND IMPROVEMENTS	.00	5,766,903.16
80	6212	ACCUMULATED DEP LAND IMPR	.00	-3,905,510.10
80	6221	BUILDINGS & BUILDING IMPROVE	.00	227,968,513.38
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-65,575,876.01
80	6231	TECHNOLOGY EQUIPMENT	-13,479.65	10,745,823.58
80	6232	ACCUMULATED DEP TECH EQUIP	19,246.62	-5,951,421.32
80	6241	VEHICLES	.00	15,115,812.05
80	6242	ACCUMULATED DEP VEHICLES	.00	-9,825,342.34
80	6251	GENERAL EQUIPMENT	5,950.25	9,589,525.60
80	6252	ACCUMULATED DEP GEN EQUIPMENT	2,266.64	-7,450,584.57
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	29,552,294.36
80	6302	REVENUES CONTROL	1,472.68	271,026.91
80	8710	INVESTMENT IN GOV. ASSETS	-16,035.71	-213,852,745.83
TOTAL ASSETS			-579.17	-12,261.19
LIABILITIES				
80	7602	EXPENDITURES CONTROL	579.17	12,261.19
TOTAL LIABILITIES			579.17	12,261.19
TOTAL LIABILITIES + FUND BALANCE			579.17	12,261.19

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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	.00	3,683,810.75
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,643,127.38
81	6302	REVENUES CONTROL	.00	1,725.94
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,107,241.55
TOTAL ASSETS			.00	-814.25
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	814.25
TOTAL LIABILITIES			.00	814.25
TOTAL LIABILITIES + FUND BALANCE			.00	814.25

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