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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 7
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-543,332.59	52,346,718.25
10	6102	CASH IN PAYROLL CLEARING ACCT	56.58	.00
10	6153	ACCOUNTS RECEIVABLE	-28,070.20	24,511.14
TOTAL ASSETS			-571,346.21	52,371,229.39
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-84,588.46	-310,721.97
10	7461	ACCR SALARIES & BENEFIT PAYABLE	43,626.18	49.57
10	7461C	KENTUCKY STATE TREASURER	.00	-75.00
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	45.50
10	7462	PAYROLL DEDUCTIONS	180.00	180.00
10	7469	UNEMPLOYMENT BD PAID	-59,091.41	-41,736.13
10	7470	WORKERS COMP BD PAID	-32,038.47	-193,291.33
10	7472	FICA WITHHELD PAYABLE	-158.40	-1,126.86
10	7474	KTRS WITHHELD PAYABLE	.00	-97.33
10	7474A	KTRS OMITTED CONTRIBUTIONS	250.28	250.28
10	7475	CERS WITHHELD PAYABLE	.00	-1,405.02
10	7475A	CERS OMITTED CONTRIBUTIONS	376.32	1,266.37
10	7499-B	MISC EMPLOYEE REFUNDS	-43.00	79.25
10	7603	PURCHASE OBLIGATIONS	-162,318.11	3,479,770.53
TOTAL LIABILITIES			-293,805.07	2,933,187.86
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,606,578.90	-87,931,779.42
10	7602	EXPENDITURES CONTROL	7,995,412.07	43,306,140.60
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,000,000.00
10	8740	COMMITTED FUND BALANCE	314,000.00	-5,699,007.90
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-500,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	162,318.11	-3,479,770.53
TOTAL FUND BALANCE			865,151.28	-55,304,417.25
TOTAL LIABILITIES + FUND BALANCE			=====571,346.21=====	=====52,371,229.39=====

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-672,184.54	52,123.76
			TOTAL ASSETS	-672,184.54	52,123.76
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	49,106.32	-27,072.09
	20	7603	PURCHASE OBLIGATIONS	81,306.27	188,244.76
			TOTAL LIABILITIES	130,412.59	161,172.67
FUND BALANCE					
	20	6302	REVENUES CONTROL	-227,267.43	-5,372,077.79
	20	7602	EXPENDITURES CONTROL	850,345.65	5,970,687.77
	20	8731	RESTRICTED GRANTS	.00	-623,661.65
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-81,306.27	-188,244.76
			TOTAL FUND BALANCE	541,771.95	-213,296.43
			TOTAL LIABILITIES + FUND BALANCE	<u>672,184.54</u>	<u>-52,123.76</u>

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	12,993.72	227,912.66
			TOTAL ASSETS	12,993.72	227,912.66
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-1,577.23	-3,644.70
	22	7603	PURCHASE OBLIGATIONS	3,572.50	23,484.74
			TOTAL LIABILITIES	1,995.27	19,840.04
FUND BALANCE					
	22	6302	REVENUES CONTROL	-22,210.38	-207,594.39
	22	7602	EXPENDITURES CONTROL	10,793.89	158,015.17
	22	8737	RESTRICTED - OTHER	.00	-174,688.74
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-3,572.50	-23,484.74
			TOTAL FUND BALANCE	-14,988.99	-247,752.70
			TOTAL LIABILITIES + FUND BALANCE	-12,993.72	-227,912.66

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-1,200,000.00	-565,000.00
			TOTAL ASSETS	-1,200,000.00	-565,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-635,000.00
	31	7602	EXPENDITURES CONTROL	1,200,000.00	1,200,000.00
			TOTAL FUND BALANCE	1,200,000.00	565,000.00
			TOTAL LIABILITIES + FUND BALANCE	<u>1,200,000.00</u>	<u>565,000.00</u>

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-12,684,294.59	-10,974,497.64
			TOTAL ASSETS	-12,684,294.59	-10,974,497.64
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2.15	-1,631,669.63
	32	7602	EXPENDITURES CONTROL	12,684,296.74	12,684,296.74
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,129.47
			TOTAL FUND BALANCE	12,684,294.59	10,974,497.64
			TOTAL LIABILITIES + FUND BALANCE	=====12,684,294.59=====	=====10,974,497.64=====

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	2,526,184.79	11,586,019.30	
	TOTAL ASSETS		2,526,184.79	11,586,019.30	
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS	.00	85,161.03	
	TOTAL LIABILITIES		.00	85,161.03	
FUND BALANCE					
36	6302	REVENUES CONTROL	-3,364,318.32	-3,666,596.99	
36	7602	EXPENDITURES CONTROL	838,133.53	9,802,851.11	
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		-2,526,184.79	-11,671,180.33	
TOTAL LIABILITIES + FUND BALANCE			-2,526,184.79	-11,586,019.30	

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	8,253,728.32	6,012,886.88
			TOTAL ASSETS	8,253,728.32	6,012,886.88
FUND BALANCE					
	40	6302	REVENUES CONTROL	-11,071,634.24	-11,071,634.24
	40	7602	EXPENDITURES CONTROL	2,817,905.92	5,548,032.49
	40	8736	RESTRICTED - DEBT SERVICE	.00	-489,285.13
			TOTAL FUND BALANCE	-8,253,728.32	-6,012,886.88
			TOTAL LIABILITIES + FUND BALANCE	-8,253,728.32	-6,012,886.88

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	43,512.54	793,893.63
	51	6171	INVENTORIES FOR CONSUMPTION	.00	293,418.56
	51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	540,595.00
TOTAL ASSETS				43,512.54	1,627,907.19
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	1,024.64	-74,656.38
	51	7541	UNFUNDED PENSION LIABILITY	.00	-4,148,850.00
	51	7603	PURCHASE OBLIGATIONS	-827.32	65,544.11
	51	7700	DEFERRED INFLOW OF RESOURCES	.00	-463,078.00
TOTAL LIABILITIES				197.32	-4,621,040.27
FUND BALANCE					
	51	6302	REVENUES CONTROL	-626,246.35	-5,001,757.37
	51	7602	EXPENDITURES CONTROL	581,709.17	4,096,531.20
	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	827.32	-65,544.11
TOTAL FUND BALANCE				-43,709.86	2,993,133.08
TOTAL LIABILITIES + FUND BALANCE				-43,512.54	-1,627,907.19

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	12,093.90	272,784.52
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	34,798.00
TOTAL ASSETS			12,093.90	307,582.52
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	579.71	-1,400.13
52	7541	UNFUNDED PENSION LIABILITY	.00	-267,057.00
52	7603	PURCHASE OBLIGATIONS	519.24	5,432.76
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-29,808.00
TOTAL LIABILITIES			1,098.95	-292,832.37
FUND BALANCE				
52	6302	REVENUES CONTROL	-62,790.00	-576,467.22
52	7602	EXPENDITURES CONTROL	50,116.39	305,407.83
52	8712	UNRESTRICTED NET ASSETS	.00	275,493.00
52	8739	RESTRICTED-NEW ASSETS	.00	-13,751.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-519.24	-5,432.76
TOTAL FUND BALANCE			-13,192.85	-14,750.15
TOTAL LIABILITIES + FUND BALANCE			<u><u>-12,093.90</u></u>	<u><u>-307,582.52</u></u>

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FUND: 53	PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	1,780.34	12,133.72
	53	6153	ACCOUNTS RECEIVABLE	-153.24	3,306.00
TOTAL ASSETS				1,627.10	15,439.72
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	431.90	-705.40
	53	7603	PURCHASE OBLIGATIONS	883.61	1,415.13
TOTAL LIABILITIES				1,315.51	709.73
FUND BALANCE					
	53	6302	REVENUES CONTROL	-3,233.75	-23,878.73
	53	7602	EXPENDITURES CONTROL	1,174.75	9,144.41
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-883.61	-1,415.13
TOTAL FUND BALANCE				-2,942.61	-16,149.45
TOTAL LIABILITIES + FUND BALANCE				-1,627.10	-15,439.72

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FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	8,502.79	20,079.25
	55	6153	ACCOUNTS RECEIVABLE	-20,412.00	6,777.00
	55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	4,219.00
TOTAL ASSETS				-11,909.21	31,075.25
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	10,889.45	-809.72
	55	7541	UNFUNDED PENSION LIABILITY	.00	-32,382.00
	55	7603	PURCHASE OBLIGATIONS	2,261.46	2,508.91
	55	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,614.00
TOTAL LIABILITIES				13,150.91	-34,296.81
FUND BALANCE					
	55	6302	REVENUES CONTROL	-6,161.00	-84,823.52
	55	7602	EXPENDITURES CONTROL	7,180.76	60,819.72
	55	8712	UNRESTRICTED NET ASSETS	.00	33,404.00
	55	8739	RESTRICTED-NEW ASSETS	.00	-3,669.73
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-2,261.46	-2,508.91
TOTAL FUND BALANCE				-1,241.70	3,221.56
TOTAL LIABILITIES + FUND BALANCE				11,909.21	-31,075.25

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THE HARDIN COUNTY BOARD OF EDUCATION
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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	5.12	186,239.34
			TOTAL ASSETS	5.12	186,239.34
FUND BALANCE					
	70	6302	REVENUES CONTROL	-5.12	-186,239.34
			TOTAL FUND BALANCE	-5.12	-186,239.34
			TOTAL LIABILITIES + FUND BALANCE	-5.12	-186,239.34
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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	-64,546.26	227,903,967.12
80	6222	ACCUMULATED DEPREC BUILDINGS	64,546.26	-65,511,329.75
80	6231	TECHNOLOGY EQUIPMENT	25,708.19	10,771,531.77
80	6232	ACCUMULATED DEP TECH EQUIP	29,692.25	-5,921,729.07
80	6241	VEHICLES	.00	15,115,812.05
80	6242	ACCUMULATED DEP VEHICLES	.00	-9,825,342.34
80	6251	GENERAL EQUIPMENT	97,168.28	9,686,693.88
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,450,584.57
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	29,552,294.36
80	6302	REVENUES CONTROL	.00	271,026.91
80	8710	INVESTMENT IN GOV. ASSETS	-152,612.94	-214,005,358.77
TOTAL ASSETS			-44.22	-12,305.41
LIABILITIES				
80	7602	EXPENDITURES CONTROL	44.22	12,305.41
TOTAL LIABILITIES			44.22	12,305.41
TOTAL LIABILITIES + FUND BALANCE			=====44.22=====	=====12,305.41=====

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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	170,579.89	3,854,390.64
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	-170,579.89	-1,277,821.44
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 **