

03/02/2016 10:31
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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2016 8

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-10,441,132.26	41,905,585.99
10	6153	ACCOUNTS RECEIVABLE		-8,961.54	15,549.60
TOTAL ASSETS				-10,450,093.80	41,921,135.59
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		-143,384.37	-454,106.34
10	7461	ACCR SALARIES & BENEFIT PAYABLE		.00	49.57
10	7461C	KENTUCKY STATE TREASURER		.00	-75.00
10	7461F	AMERICAN FAMILY ASSURANCE CO		.00	45.50
10	7462	PAYROLL DEDUCTIONS		.00	180.00
10	7469	UNEMPLOYMENT BD PAID		-30,933.30	-72,669.43
10	7470	WORKERS COMP BD PAID		-31,585.29	-224,876.62
10	7472	FICA WITHHELD PAYABLE		.00	-1,126.86
10	7474	KTRS WITHHELD PAYABLE		.00	-97.33
10	7474A	KTRS OMITTED CONTRIBUTIONS		.00	250.28
10	7475	CERS WITHHELD PAYABLE		.00	-1,405.02
10	7475A	CERS OMITTED CONTRIBUTIONS		.00	1,266.37
10	7499-B	MISC EMPLOYEE REFUNDS		-43.00	36.25
10	7603	PURCHASE OBLIGATIONS		-325,126.40	3,189,123.54
TOTAL LIABILITIES				-531,072.36	2,436,594.91
FUND BALANCE					
10	6302	REVENUES CONTROL		3,330,993.94	-84,600,785.48
10	7602	EXPENDITURES CONTROL		7,325,045.82	50,631,186.42
10	8732	RESTRICTED- SICK LEAVE PAYABLE		.00	-1,000,000.00
10	8740	COMMITTED FUND BALANCE		.00	-5,699,007.90
10	8742	COMMITTED - SICK LEAVE PAYABLE		.00	-500,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT		325,126.40	-3,189,123.54
TOTAL FUND BALANCE				10,981,166.16	-44,357,730.50
TOTAL LIABILITIES + FUND BALANCE				10,450,093.80	-41,921,135.59

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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	- 711,276.20	- 659,152.44
			TOTAL ASSETS	- 711,276.20	- 659,152.44
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-191,627.56	-218,699.65
	20	7603	PURCHASE OBLIGATIONS	-20,687.54	167,557.22
			TOTAL LIABILITIES	-212,315.10	-51,142.43
FUND BALANCE					
	20	6302	REVENUES CONTROL	-167,335.37	-5,539,413.16
	20	7602	EXPENDITURES CONTROL	1,070,239.13	7,040,926.90
	20	8731	RESTRICTED GRANTS	.00	-623,661.65
	20	8753	ASSIGNED-PURCH OBL - CURRENT	20,687.54	-167,557.22
			TOTAL FUND BALANCE	923,591.30	710,294.87
			TOTAL LIABILITIES + FUND BALANCE	<u>711,276.20</u>	<u>659,152.44</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	16,453.67	244,366.33
			TOTAL ASSETS	16,453.67	244,366.33
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-7,561.21	-11,205.91
	22	7603	PURCHASE OBLIGATIONS	14,194.11	37,678.85
			TOTAL LIABILITIES	6,632.90	26,472.94
FUND BALANCE					
	22	6302	REVENUES CONTROL	-28,935.53	-236,529.92
	22	7602	EXPENDITURES CONTROL	20,043.07	178,058.24
	22	8737	RESTRICTED - OTHER	.00	-174,688.74
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-14,194.11	-37,678.85
			TOTAL FUND BALANCE	-23,086.57	-270,839.27
			TOTAL LIABILITIES + FUND BALANCE	<u>-16,453.67</u>	<u>-244,366.33</u>

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-565,000.00
			TOTAL ASSETS	.00	-565,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-635,000.00
	31	7602	EXPENDITURES CONTROL	.00	1,200,000.00
			TOTAL FUND BALANCE	.00	565,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	565,000.00
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	9,410,609.58	-1,563,888.06
			TOTAL ASSETS	9,410,609.58	-1,563,888.06
FUND BALANCE					
	32	6302	REVENUES CONTROL	-9,410,609.58	-11,042,279.21
	32	7602	EXPENDITURES CONTROL	.00	12,684,296.74
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,129.47
			TOTAL FUND BALANCE	-9,410,609.58	1,563,888.06
			TOTAL LIABILITIES + FUND BALANCE	-9,410,609.58	1,563,888.06

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-415,411.96	11,170,607.34
			TOTAL ASSETS	-415,411.96	11,170,607.34
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	-1,598.80	-1,598.80
	36	7603	PURCHASE OBLIGATIONS	-85,161.03	.00
			TOTAL LIABILITIES	-86,759.83	-1,598.80
FUND BALANCE					
	36	6302	REVENUES CONTROL	-368.82	-3,666,965.81
	36	7602	EXPENDITURES CONTROL	417,379.58	10,220,230.69
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-17,722,273.42
	36	8753	ASSIGNED-PURCH OBL - CURRENT	85,161.03	.00
			TOTAL FUND BALANCE	502,171.79	-11,169,008.54
			TOTAL LIABILITIES + FUND BALANCE	<u>415,411.96</u>	<u>-11,170,607.34</u>

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
40	6101	CASH IN BANK	-340,826.25	5,672,060.63	
	TOTAL ASSETS		-340,826.25	5,672,060.63	
FUND BALANCE					
40	6302	REVENUES CONTROL	.00	-11,071,634.24	
40	7602	EXPENDITURES CONTROL	340,826.25	5,888,858.74	
40	8736	RESTRICTED - DEBT SERVICE	.00	-489,285.13	
	TOTAL FUND BALANCE		340,826.25	-5,672,060.63	
TOTAL LIABILITIES + FUND BALANCE			340,826.25	-5,672,060.63	

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FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-31,074.10	762,819.53
	51	6171	INVENTORIES FOR CONSUMPTION	.00	293,418.56
	51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	540,595.00
TOTAL ASSETS				-31,074.10	1,596,833.09
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	108.28	-74,548.10
	51	7541	UNFUNDED PENSION LIABILITY	.00	-4,148,850.00
	51	7603	PURCHASE OBLIGATIONS	-60,453.67	5,090.44
	51	7700	DEFERRED INFLOW OF RESOURCES	.00	-463,078.00
TOTAL LIABILITIES				-60,345.39	-4,681,385.66
FUND BALANCE					
	51	6302	REVENUES CONTROL	-646,396.93	-5,648,154.30
	51	7602	EXPENDITURES CONTROL	677,362.75	4,773,893.95
	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	60,453.67	-5,090.44
TOTAL FUND BALANCE				91,419.49	3,084,552.57
TOTAL LIABILITIES + FUND BALANCE				31,074.10	-1,596,833.09

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FUND: 52		DAY CARE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	14,314.83	287,099.35
	52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	34,798.00
TOTAL ASSETS				14,314.83	321,897.35
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-496.25	-1,896.38
	52	7541	UNFUNDED PENSION LIABILITY	.00	-267,057.00
	52	7603	PURCHASE OBLIGATIONS	3,262.33	8,695.09
	52	7700	DEFERRED INFLOW OF RESOURCES	.00	-29,808.00
TOTAL LIABILITIES				2,766.08	-290,066.29
FUND BALANCE					
	52	6302	REVENUES CONTROL	-64,872.50	-641,339.72
	52	7602	EXPENDITURES CONTROL	51,053.92	356,461.75
	52	8712	UNRESTRICTED NET ASSETS	.00	275,493.00
	52	8739	RESTRICTED-NEW ASSETS	.00	-13,751.00
	52	8753	ASSIGNED-PURCH OBL - CURRENT	-3,262.33	-8,695.09
TOTAL FUND BALANCE				-17,080.91	-31,831.06
TOTAL LIABILITIES + FUND BALANCE				-14,314.83	-321,897.35

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	4,718.23	16,851.95
	53	6153	ACCOUNTS RECEIVABLE	-3,088.00	218.00
TOTAL ASSETS				1,630.23	17,069.95
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-209.67	-915.07
	53	7603	PURCHASE OBLIGATIONS	-862.15	552.98
TOTAL LIABILITIES				-1,071.82	-362.09
FUND BALANCE					
	53	6302	REVENUES CONTROL	-2,288.50	-26,167.23
	53	7602	EXPENDITURES CONTROL	867.94	10,012.35
	53	8753	ASSIGNED-PURCH OBL - CURRENT	862.15	-552.98
TOTAL FUND BALANCE				-558.41	-16,707.86
TOTAL LIABILITIES + FUND BALANCE				-1,630.23	-17,069.95

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FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-4,204.42	15,874.83
	55	6153	ACCOUNTS RECEIVABLE	403.00	7,180.00
	55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	4,219.00
TOTAL ASSETS				-3,801.42	27,273.83
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-821.78	-1,631.50
	55	7541	UNFUNDED PENSION LIABILITY	.00	-32,382.00
	55	7603	PURCHASE OBLIGATIONS	-1,697.91	811.00
	55	7700	DEFERRED INFLOW OF RESOURCES	.00	-3,614.00
TOTAL LIABILITIES				-2,519.69	-36,816.50
FUND BALANCE					
	55	6302	REVENUES CONTROL	-5,484.00	-90,307.52
	55	7602	EXPENDITURES CONTROL	10,107.20	70,926.92
	55	8712	UNRESTRICTED NET ASSETS	.00	33,404.00
	55	8739	RESTRICTED-NEW ASSETS	.00	-3,669.73
	55	8753	ASSIGNED-PURCH OBL - CURRENT	1,697.91	-811.00
TOTAL FUND BALANCE				6,321.11	9,542.67
TOTAL LIABILITIES + FUND BALANCE				3,801.42	-27,273.83

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	6.15	186,245.49
		TOTAL ASSETS	6.15	186,245.49
FUND BALANCE				
	70	6302 REVENUES CONTROL	-6.15	-186,245.49
		TOTAL FUND BALANCE	-6.15	-186,245.49
		TOTAL LIABILITIES + FUND BALANCE	-6.15	-186,245.49
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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	227,903,967.12
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-65,511,329.75
80	6231	TECHNOLOGY EQUIPMENT	-29,459.07	10,742,072.70
80	6232	ACCUMULATED DEP TECH EQUIP	57,387.12	-5,864,341.95
80	6241	VEHICLES	.00	15,115,812.05
80	6242	ACCUMULATED DEP VEHICLES	.00	-9,825,342.34
80	6251	GENERAL EQUIPMENT	-5,081.40	9,681,612.48
80	6252	ACCUMULATED DEP GEN EQUIPMENT	4,694.12	-7,445,890.45
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	29,552,294.36
80	6302	REVENUES CONTROL	816.13	271,843.04
80	8710	INVESTMENT IN GOV. ASSETS	-30,431.17	-214,035,789.94
TOTAL ASSETS			-2,074.27	-14,379.68
LIABILITIES				
80	7602	EXPENDITURES CONTROL	2,074.27	14,379.68
TOTAL LIABILITIES			2,074.27	14,379.68
TOTAL LIABILITIES + FUND BALANCE			=====2,074.27=====	=====14,379.68=====

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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	3,854,390.64
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	.00	-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 **