

03/06/2017 10:26
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THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

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1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-8,378,075.28	43,378,088.68
10	6153	ACCOUNTS RECEIVABLE	14,712.94	45,606.46
TOTAL ASSETS			-8,363,362.34	43,423,695.14
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	38,443.79	-277,684.50
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-42,329.99	-42,219.42
10	7462	PAYROLL DEDUCTIONS	.00	3,092.20
10	7469	UNEMPLOYMENT BD PAID	-32,790.62	-77,819.11
10	7470	WORKERS COMP BD PAID	-33,080.58	-209,273.33
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-3,268.46
10	7472	FICA WITHHELD PAYABLE	.00	156.64
10	7473	STATE TAX WITHHELD PAYABLE	.00	-964.83
10	7474	KTRS WITHHELD PAYABLE	.00	1,271.13
10	7475	CERS WITHHELD PAYABLE	.00	6,216.07
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	98.16
10	7499-B	MISC EMPLOYEE REFUNDS	.00	67.80
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-946.75
10	7603	PURCHASE OBLIGATIONS	962,969.18	4,556,688.18
TOTAL LIABILITIES			893,211.78	3,955,413.78
FUND BALANCE				
10	6302	REVENUES CONTROL	1,062,512.45	-87,946,698.22
10	7602	EXPENDITURES CONTROL	7,237,020.07	51,318,976.55
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,000,000.00
10	8740	COMMITTED FUND BALANCE	133,587.22	-3,793,187.75
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-500,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-962,969.18	-4,556,688.18
10	8770	UNASSIGNED FUND BALANCE	.00	-901,511.32
TOTAL FUND BALANCE			7,470,150.56	-47,379,108.92
TOTAL LIABILITIES + FUND BALANCE			8,363,362.34	-43,423,695.14

03/06/2017 10:26
9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P
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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	1,141,321.52	1,648,702.55
	TOTAL ASSETS		1,141,321.52	1,648,702.55
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-32,011.35	-165,736.03
20	7603	PURCHASE OBLIGATIONS	-24,393.75	416,402.47
	TOTAL LIABILITIES		-56,405.10	250,666.44
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,195,876.07	-8,331,312.85
20	7602	EXPENDITURES CONTROL	1,086,565.90	7,192,183.30
20	8731	RESTRICTED GRANTS	.00	-581,378.66
20	8753	ASSIGNED-PURCH OBL - CURRENT	24,393.75	-416,402.47
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	237,541.69
	TOTAL FUND BALANCE		-1,084,916.42	-1,899,368.99
TOTAL LIABILITIES + FUND BALANCE			-1,141,321.52	-1,648,702.55

03/06/2017 10:26
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THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

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FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	18,157.38	281,230.84
			TOTAL ASSETS	18,157.38	281,230.84
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-328.45	-4,926.17
	22	7603	PURCHASE OBLIGATIONS	10,452.75	30,890.17
			TOTAL LIABILITIES	10,124.30	25,964.00
FUND BALANCE					
	22	6302	REVENUES CONTROL	-28,443.52	-210,897.75
	22	7602	EXPENDITURES CONTROL	10,614.59	169,321.62
	22	8737	RESTRICTED - OTHER	.00	-247,932.79
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-10,452.75	-30,890.17
	22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	13,204.25
			TOTAL FUND BALANCE	-28,281.68	-307,194.84
			TOTAL LIABILITIES + FUND BALANCE	<u>-18,157.38</u>	<u>-281,230.84</u>

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P
 glbalsht 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-1,289,384.00	-652,384.00
			TOTAL ASSETS	-1,289,384.00	-652,384.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-637,000.00
	31	7602	EXPENDITURES CONTROL	1,289,384.00	1,289,384.00
			TOTAL FUND BALANCE	1,289,384.00	652,384.00
			TOTAL LIABILITIES + FUND BALANCE	<u>1,289,384.00</u>	<u>652,384.00</u>

03/06/2017 10:26
9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 5
g1balsh

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	7,533,013.02	9,476,267.56
			TOTAL ASSETS	7,533,013.02	9,476,267.56
FUND BALANCE					
	32	6302	REVENUES CONTROL	-9,711,673.02	-11,576,789.45
	32	7602	EXPENDITURES CONTROL	2,178,660.00	2,178,660.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-78,138.11
			TOTAL FUND BALANCE	-7,533,013.02	-9,476,267.56
			TOTAL LIABILITIES + FUND BALANCE	-7,533,013.02	-9,476,267.56

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P
 g1balsh6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	643,383.03	17,500,141.81
		TOTAL ASSETS	643,383.03	17,500,141.81
LIABILITIES				
	36	7421 ACCOUNTS PAYABLE	18,475.00	-1,425.00
	36	7603 PURCHASE OBLIGATIONS	-5,980.62	378,074.84
		TOTAL LIABILITIES	12,494.38	376,649.84
FUND BALANCE				
	36	6302 REVENUES CONTROL	-1,754,025.43	-21,670,654.46
	36	7602 EXPENDITURES CONTROL	1,092,167.40	11,801,066.75
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-7,755,766.20
	36	8753 ASSIGNED-PURCH OBL - CURRENT	5,980.62	-378,074.84
	36	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	126,637.10
		TOTAL FUND BALANCE	-655,877.41	-17,876,791.65
		TOTAL LIABILITIES + FUND BALANCE	<u>-643,383.03</u>	<u>-17,500,141.81</u>

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P
 glbalsht 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-5,705,924.12
		TOTAL ASSETS	.00	-5,705,924.12
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	6,195,175.98
	40	8736 RESTRICTED - DEBT SERVICE	.00	-489,251.86
		TOTAL FUND BALANCE	.00	5,705,924.12
		TOTAL LIABILITIES + FUND BALANCE	.00	5,705,924.12

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	2,346.84	1,142,746.35
51	6171	INVENTORIES FOR CONSUMPTION	.00	269,776.01
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	729,582.00
TOTAL ASSETS			2,346.84	2,142,104.36
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	84,436.65	-80,306.86
51	7541	UNFUNDED PENSION LIABILITY	.00	-4,631,917.00
51	7603	PURCHASE OBLIGATIONS	-177.29	3,087.41
51	7700	DEFERRED INFLOW OF RESOURCES	.00	-232,536.00
TOTAL LIABILITIES			84,259.36	-4,941,672.45
FUND BALANCE				
51	6302	REVENUES CONTROL	-779,329.73	-6,347,887.73
51	7602	EXPENDITURES CONTROL	692,546.24	4,857,689.01
51	8739	RESTRICTED-NEW ASSETS	.00	4,235,334.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	177.29	-3,087.41
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	57,520.13
TOTAL FUND BALANCE			-86,606.20	2,799,568.09
TOTAL LIABILITIES + FUND BALANCE			<u>-2,346.84</u>	<u>-2,142,104.36</u>

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P
 g1balsh9

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,175.36	208,026.02
52	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	131,338.00
TOTAL ASSETS			-1,175.36	339,364.02
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	2,097.08	-4,725.83
52	7541	UNFUNDED PENSION LIABILITY	.00	-833,828.00
52	7603	PURCHASE OBLIGATIONS	-2,435.79	5,458.17
52	7700	DEFERRED INFLOW OF RESOURCES	.00	-41,861.00
TOTAL LIABILITIES			-338.71	-874,956.66
FUND BALANCE				
52	6302	REVENUES CONTROL	-67,308.12	-710,936.88
52	7602	EXPENDITURES CONTROL	66,386.40	494,210.69
52	8739	RESTRICTED-NEW ASSETS	.00	740,238.90
52	8753	ASSIGNED-PURCH OBL - CURRENT	2,435.79	-5,458.17
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	17,538.10
TOTAL FUND BALANCE			1,514.07	535,592.64
TOTAL LIABILITIES + FUND BALANCE			<u>1,175.36</u>	<u>-339,364.02</u>

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P 10
 g1balsh

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	725.59	11,272.24
	53	6153	ACCOUNTS RECEIVABLE	-697.00	1,113.00
		TOTAL ASSETS		28.59	12,385.24
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-1,658.68	-2,549.81
	53	7603	PURCHASE OBLIGATIONS	-614.55	1,807.16
		TOTAL LIABILITIES		-2,273.23	-742.65
FUND BALANCE					
	53	6302	REVENUES CONTROL	-963.00	-26,792.30
	53	7602	EXPENDITURES CONTROL	2,593.09	16,956.87
	53	8753	ASSIGNED-PURCH OBL - CURRENT	614.55	-1,807.16
		TOTAL FUND BALANCE		2,244.64	-11,642.59
	TOTAL LIABILITIES + FUND BALANCE			-28.59	-12,385.24

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P 11
 g1balsh

FUND: 55		PROPRIETARY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-1,777.46	17,583.97
	55	6153	ACCOUNTS RECEIVABLE	55.00	4,517.50
	55	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	7,170.00
TOTAL ASSETS				-1,722.46	29,271.47
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-15,955.34	-17,244.47
	55	7541	UNFUNDED PENSION LIABILITY	.00	-45,522.00
	55	7603	PURCHASE OBLIGATIONS	-15,435.27	310.20
	55	7700	DEFERRED INFLOW OF RESOURCES	.00	-2,285.00
TOTAL LIABILITIES				-31,390.61	-64,741.27
FUND BALANCE					
	55	6302	REVENUES CONTROL	-4,357.50	-81,759.97
	55	7602	EXPENDITURES CONTROL	22,035.30	75,275.97
	55	8739	RESTRICTED-NEW ASSETS	.00	42,241.82
	55	8753	ASSIGNED-PURCH OBL - CURRENT	15,435.27	-310.20
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22.18
TOTAL FUND BALANCE				33,113.07	35,469.80
TOTAL LIABILITIES + FUND BALANCE				1,722.46	-29,271.47

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

P 12
 glbalsht

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	31.06	186,444.57
			TOTAL ASSETS	31.06	186,444.57
FUND BALANCE	70	6302	REVENUES CONTROL	-31.06	-186,444.57
			TOTAL FUND BALANCE	-31.06	-186,444.57
			TOTAL LIABILITIES + FUND BALANCE	-31.06	-186,444.57

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 8

P 13
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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	6,791,065.71
80	6212	ACCUMULATED DEP LAND IMPR	.00	-4,089,883.36
80	6221	BUILDINGS & BUILDING IMPROVE	-809,612.65	235,409,287.52
80	6222	ACCUMULATED DEPREC BUILDINGS	514,305.91	-70,007,361.08
80	6231	TECHNOLOGY EQUIPMENT	-34,980.90	10,488,535.63
80	6232	ACCUMULATED DEP TECH EQUIP	33,076.47	-6,989,485.60
80	6241	VEHICLES	-3,000.00	16,324,007.05
80	6242	ACCUMULATED DEP VEHICLES	3,000.00	-10,807,419.04
80	6251	GENERAL EQUIPMENT	-7,143.64	9,728,842.61
80	6252	ACCUMULATED DEP GEN EQUIPMENT	4,744.27	-7,710,025.59
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	34,666,888.07
80	6302	REVENUES CONTROL	285,984.90	293,842.77
80	8710	INVESTMENT IN GOV. ASSETS	.00	-221,654,053.67
TOTAL ASSETS			-13,625.64	-16,439.04
LIABILITIES				
80	7602	EXPENDITURES CONTROL	13,625.64	16,439.04
TOTAL LIABILITIES			13,625.64	16,439.04
TOTAL LIABILITIES + FUND BALANCE			<u>13,625.64</u>	<u>16,439.04</u>

03/06/2017 10:26
 9231jann

THE HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2017 8

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	-302,165.94
81	6231	TECHNOLOGY EQUIPMENT	-22,440.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	22,440.00	-1,364.10
81	6241	VEHICLES	.00	109,421.40
81	6242	ACCUMULATED DEP VEHICLES	.00	-97,962.80
81	6251	GENERAL EQUIPMENT	-38,416.65	3,702,415.10
81	6252	ACCUMULATED DEP GEN EQUIPMENT	35,686.88	-2,681,260.86
81	6302	REVENUES CONTROL	1,901.95	3,609.19
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,079,561.08
TOTAL ASSETS			-827.82	-1,318.78
LIABILITIES				
81	7602	EXPENDITURES CONTROL	827.82	1,318.78
TOTAL LIABILITIES			827.82	1,318.78
TOTAL LIABILITIES + FUND BALANCE			827.82	1,318.78

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