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THE HARDIN COUNTY BOARD OF EDUCATION  
 BALANCE SHEET REPORT FOR FY2017

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| GENERAL FUND (1)               | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| CASH IN BANK                   | 26,684,067.34      |
| INTERFUND RECEIVABLES          | 30,229.88          |
| ACCOUNTS RECEIVABLE            | 573,875.42         |
| TOTAL ASSETS                   | 27,288,172.64      |
| LIABILITIES                    |                    |
| ACCOUNTS PAYABLE               | -1,898,796.91      |
| TOTAL LIABILITIES              | -1,898,796.91      |
| FUND BALANCE                   |                    |
| RESTRICTED- SICK LEAVE PAYABLE | -1,000,000.00      |
| COMMITTED - SICK LEAVE PAYABLE | -500,000.00        |
| COMMITTED - OTHER              | -4,572,187.75      |
| UNASSIGNED FUND BALANCE        | -19,317,187.98     |
| TOTAL FUND BALANCE FOR FUND 1  | -25,389,375.73     |

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| SPECIAL REVENUE (2)           | ACCOUNT<br>BALANCE |
|-------------------------------|--------------------|
| ASSETS                        |                    |
| CASH IN BANK                  | 1,768.12           |
| ACCOUNTS RECEIVABLE           | 1,953,632.63       |
| TOTAL ASSETS                  | 1,955,400.75       |
| LIABILITIES                   |                    |
| INTERFUND PAYABLES            | -30,229.88         |
| ACCOUNTS PAYABLE              | -549,708.46        |
| DEFERRED REVENUE              | -994,748.85        |
| TOTAL LIABILITIES             | -1,574,687.19      |
| FUND BALANCE                  |                    |
| RESTRICTED GRANTS             | -379,030.86        |
| UNASSIGNED FUND BALANCE       | -1,682.70          |
| TOTAL FUND BALANCE FOR FUND 2 | -380,713.56        |

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| DIST ACTIVITY (SPEC REV) (22)  | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| CASH IN BANK                   | 334,418.94         |
| TOTAL ASSETS                   | 334,418.94         |
| LIABILITIES                    |                    |
| ACCOUNTS PAYABLE               | -8,806.74          |
| TOTAL LIABILITIES              | -8,806.74          |
| FUND BALANCE                   |                    |
| RESTRICTED - OTHER             | -325,612.20        |
| TOTAL FUND BALANCE FOR FUND 22 | -325,612.20        |

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| BUILDING FUND (5 CENT LEVY) (320) | ACCOUNT<br>BALANCE |
|-----------------------------------|--------------------|
| <hr/>                             |                    |
| ASSETS                            |                    |
| CASH IN BANK                      | 78,273.38          |
| TOTAL ASSETS                      | 78,273.38          |
| FUND BALANCE                      |                    |
| RESTRICTED-SFCC ESCROW-PRIOR      | -78,273.38         |
| TOTAL FUND BALANCE FOR FUND 320   | -78,273.38         |

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| CONSTRUCTION FUND (360)         | ACCOUNT<br>BALANCE |
|---------------------------------|--------------------|
| ASSETS                          |                    |
| CASH IN BANK                    | 14,394,724.74      |
| TOTAL ASSETS                    | 14,394,724.74      |
| LIABILITIES                     |                    |
| ACCOUNTS PAYABLE                | -65,255.97         |
| TOTAL LIABILITIES               | -65,255.97         |
| FUND BALANCE                    |                    |
| RESTRICTED-FUTURE CONSTR BG-1   | -14,329,468.77     |
| TOTAL FUND BALANCE FOR FUND 360 | -14,329,468.77     |

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| DEBT SERVICE FUND (400)         | ACCOUNT<br>BALANCE |
|---------------------------------|--------------------|
| ASSETS                          |                    |
| CASH IN BANK                    | 333,148.74         |
| TOTAL ASSETS                    | 333,148.74         |
| FUND BALANCE                    |                    |
| RESTRICTED - DEBT SERVICE       | -333,148.74        |
| TOTAL FUND BALANCE FOR FUND 400 | -333,148.74        |

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| FOOD SERVICE FUND (51)         | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| CASH IN BANK                   | 1,485,306.95       |
| ACCOUNTS RECEIVABLE            | 49,147.98          |
| INVENTORIES FOR CONSUMPTION    | 281,920.27         |
| DEFERRED OUTFLOWS OF RESOURCES | 436,988.00         |
| TOTAL ASSETS                   | 2,253,363.20       |
| LIABILITIES                    |                    |
| ACCOUNTS PAYABLE               | -14,457.71         |
| UNFUNDED PENSION LIABILITY     | -5,179,764.00      |
| DEFERRED INFLOW OF RESOURCES   | -1,189.00          |
| TOTAL LIABILITIES              | -5,195,410.71      |
| FUND BALANCE                   |                    |
| RESTRICTED-OTHER PENSION       | 4,743,965.00       |
| RESTRICTED-NEW ASSETS          | -1,801,917.49      |
| TOTAL FUND BALANCE FOR FUND 51 | 2,942,047.51       |

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| DAY CARE (52)                  | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| CASH IN BANK                   | 145,339.40         |
| DEFERRED OUTFLOWS OF RESOURCES | 99,337.00          |
| TOTAL ASSETS                   | 244,676.40         |
| LIABILITIES                    |                    |
| ACCOUNTS PAYABLE               | -5,988.29          |
| UNFUNDED PENSION LIABILITY     | -1,177,480.00      |
| DEFERRED INFLOW OF RESOURCES   | -270.00            |
| TOTAL LIABILITIES              | -1,183,738.29      |
| FUND BALANCE                   |                    |
| RESTRICTED-OTHER PENSION       | 1,078,413.00       |
| RESTRICTED-NEW ASSETS          | -139,351.11        |
| TOTAL FUND BALANCE FOR FUND 52 | 939,061.89         |



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| PROPRIETARY FUND- ECCC (53)    | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| CASH IN BANK                   | 10,233.20          |
| ACCOUNTS RECEIVABLE            | 580.00             |
| TOTAL ASSETS                   | 10,813.20          |
| LIABILITIES                    |                    |
| ACCOUNTS PAYABLE               | -411.07            |
| TOTAL LIABILITIES              | -411.07            |
| FUND BALANCE                   |                    |
| RESTRICTED-NEW ASSETS          | -10,402.13         |
| TOTAL FUND BALANCE FOR FUND 53 | -10,402.13         |

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| PROPRIETARY FUND (55)          | ACCOUNT<br>BALANCE |
|--------------------------------|--------------------|
| ASSETS                         |                    |
| CASH IN BANK                   | 6,320.79           |
| ACCOUNTS RECEIVABLE            | 6,562.00           |
| DEFERRED OUTFLOWS OF RESOURCES | 4,431.00           |
| TOTAL ASSETS                   | 17,313.79          |
| LIABILITIES                    |                    |
| ACCOUNTS PAYABLE               | -2,340.74          |
| UNFUNDED PENSION LIABILITY     | -52,524.00         |
| DEFERRED INFLOW OF RESOURCES   | -12.00             |
| TOTAL LIABILITIES              | -54,876.74         |
| FUND BALANCE                   |                    |
| RESTRICTED-OTHER PENSION       | 48,105.00          |
| RESTRICTED-NEW ASSETS          | -10,542.05         |
| TOTAL FUND BALANCE FOR FUND 55 | 37,562.95          |

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| FIDUCIARY FUNDS- TRUST FUNDS (7000) | ACCOUNT<br>BALANCE |
|-------------------------------------|--------------------|
| ASSETS                              |                    |
| CASH IN BANK                        | 186,121.10         |
| TOTAL ASSETS                        | 186,121.10         |
| FUND BALANCE                        |                    |
| RESTRICTED - OTHER                  | -186,121.10        |
| TOTAL FUND BALANCE FOR FUND 7000    | -186,121.10        |

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| GOVERNMENTAL ASSETS (8)       | ACCOUNT<br>BALANCE |
|-------------------------------|--------------------|
| ASSETS                        |                    |
| LAND                          | 7,539,319.94       |
| LAND IMPROVEMENTS             | 6,954,246.67       |
| ACCUMULATED DEP LAND IMPR     | -4,325,276.92      |
| BUILDINGS & BUILDING IMPROVE  | 252,528,892.84     |
| ACCUMULATED DEPREC BUILDINGS  | -75,620,880.29     |
| TECHNOLOGY EQUIPMENT          | 10,388,013.28      |
| ACCUMULATED DEP TECH EQUIP    | -8,233,105.85      |
| VEHICLES                      | 16,888,869.05      |
| ACCUMULATED DEP VEHICLES      | -11,236,368.25     |
| GENERAL EQUIPMENT             | 9,851,458.44       |
| ACCUMULATED DEP GEN EQUIPMENT | -8,007,952.05      |
| CONSTRUCTION WORK IN PROGRESS | 31,487,248.72      |
| INVESTMENT IN GOV. ASSETS     | -228,214,465.58    |
| TOTAL ASSETS                  | .00                |

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| FOOD SERVICE ASSETS (81)      | ACCOUNT<br>BALANCE |
|-------------------------------|--------------------|
| ASSETS                        |                    |
| LAND                          | 16,790.00          |
| LAND IMPROVEMENTS             | 14,406.78          |
| ACCUMULATED DEP LAND IMPR     | -14,406.78         |
| BUILDINGS & BUILDING IMPROVE  | 326,981.06         |
| ACCUMULATED DEPREC BUILDINGS  | -306,370.80        |
| TECHNOLOGY EQUIPMENT          | 1,779.25           |
| ACCUMULATED DEP TECH EQUIP    | -1,719.95          |
| VEHICLES                      | 109,421.40         |
| ACCUMULATED DEP VEHICLES      | -103,941.20        |
| GENERAL EQUIPMENT             | 3,804,639.34       |
| ACCUMULATED DEP GEN EQUIPMENT | -2,861,524.35      |
| INVESTMENT IN BUSINESS ASSETS | -986,054.75        |
| TOTAL ASSETS                  | .00                |

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| FOOD SERVICE ASSETS (81) | ACCOUNT<br>BALANCE |
|--------------------------|--------------------|
|--------------------------|--------------------|

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