

10/02/2020 14:05
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HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,968,013.53	29,737,793.13
10	6153	ACCOUNTS RECEIVABLE	461.71	40,766.13
TOTAL ASSETS			-1,967,551.82	29,778,559.26
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-548,418.15	-972,373.88
10	7461F	AMERICAN FAMILY ASSURANCE CO	-47.84	-58.42
10	7462	PAYROLL DEDUCTIONS	480.00	480.00
10	7469	UNEMPLOYMENT BD PAID	-2,712.18	13,385.73
10	7470	WORKERS COMP BD PAID	-33,837.15	-52,361.00
10	7473	STATE TAX WITHHELD PAYABLE	.00	23.77
10	7474A	KTRS OMITTED CONTRIBUTIONS	93.04	93.04
10	7475A	CERS OMITTED CONTRIBUTIONS	11.17	11.17
10	7499-B	MISC EMPLOYEE REFUNDS	47.84	47.84
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-53.42
10	7499G	GARNISHMENT OF WAGES	-1,627.44	10,591.12
10	7603	PURCHASE OBLIGATIONS	-1,278,985.67	3,799,316.46
TOTAL LIABILITIES			-1,864,996.38	2,799,102.41
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,795,966.33	-38,267,780.64
10	7602	EXPENDITURES CONTROL	8,349,528.86	14,492,390.58
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-560,000.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,278,985.67	-3,799,316.46
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,281,385.18
10	8770	UNASSIGNED FUND BALANCE	.00	-4,071,795.08
TOTAL FUND BALANCE			3,832,548.20	-32,577,661.67
TOTAL LIABILITIES + FUND BALANCE			<u><u>1,967,551.82</u></u>	<u><u>-29,778,559.26</u></u>

10/02/2020 14:05
 9231jann

**HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2021 3**
P
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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-854,901.49	443,504.27
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS		-854,901.49	443,790.87
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-93,534.50	-248,310.68
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	234,740.24	954,214.91
		TOTAL LIABILITIES		141,205.74	704,779.23
FUND BALANCE					
	20	6302	REVENUES CONTROL	-504,307.01	-2,349,822.05
	20	7602	EXPENDITURES CONTROL	1,452,743.00	2,517,900.68
	20	8731	RESTRICTED GRANTS	.00	-793,250.19
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-234,740.24	-954,214.91
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	430,817.11
	20	8770	UNASSIGNED FUND BALANCE	.00	-.74
		TOTAL FUND BALANCE		713,695.75	-1,148,570.10
	TOTAL LIABILITIES + FUND BALANCE			854,901.49	-443,790.87

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3
P
g1balsh3

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	22	6101	CASH IN BANK	77,490.32	653,361.71
			TOTAL ASSETS	77,490.32	653,361.71
LIABILITIES					
	22	7421	ACCOUNTS PAYABLE	-7,471.27	-27,326.85
	22	7603	PURCHASE OBLIGATIONS	46,813.57	106,299.53
			TOTAL LIABILITIES	39,342.30	78,972.68
FUND BALANCE					
	22	6302	REVENUES CONTROL	-102,253.19	-121,090.39
	22	7602	EXPENDITURES CONTROL	32,234.14	82,984.00
	22	8737	RESTRICTED - OTHER	.00	-613,994.87
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-46,813.57	-106,299.53
	22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,066.40
			TOTAL FUND BALANCE	-116,832.62	-732,334.39
			TOTAL LIABILITIES + FUND BALANCE	<u>-77,490.32</u>	<u>-653,361.71</u>

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

P
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	647,601.00
			TOTAL ASSETS	.00	647,601.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-647,601.00
			TOTAL FUND BALANCE	.00	-647,601.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-647,601.00

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

P
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	129.92	2,711,736.78
			TOTAL ASSETS	129.92	2,711,736.78
FUND BALANCE					
	32	6302	REVENUES CONTROL	-129.92	-2,633,427.35
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-129.92	-2,711,736.78
			TOTAL LIABILITIES + FUND BALANCE	<u>-129.92</u>	<u>-2,711,736.78</u>

10/02/2020 14:05
 9231jann

**HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2021 3**

P
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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-2,640,362.56	20,882,883.58
		TOTAL ASSETS		-2,640,362.56	20,882,883.58
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-2,566,819.72	16,735,476.77
		TOTAL LIABILITIES		-2,566,819.72	16,735,476.77
FUND BALANCE					
	36	6302	REVENUES CONTROL	-34,605.60	-184,250.53
	36	7602	EXPENDITURES CONTROL	2,674,968.16	7,042,651.90
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-27,741,284.95
	36	8753	ASSIGNED-PURCH OBL - CURRENT	2,566,819.72	-16,735,476.77
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,215,093.93
	36	8770	UNASSIGNED FUND BALANCE	.00	-26,215,093.93
		TOTAL FUND BALANCE		5,207,182.28	-37,618,360.35
	TOTAL LIABILITIES + FUND BALANCE			2,640,362.56	-20,882,883.58

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-346,006.98	-2,115,631.72
			TOTAL ASSETS	-346,006.98	-2,115,631.72
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	346,006.98	2,404,097.73
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	346,006.98	2,115,631.72
			TOTAL LIABILITIES + FUND BALANCE	<u>346,006.98</u>	<u>2,115,631.72</u>

10/02/2020 14:05
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**HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2021 3**
P
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-448,765.57	358,618.52
51	6171	INVENTORIES FOR CONSUMPTION	.00	330,577.40
51	64000	DEFERRED OUTFLOW- OPEB	.00	743,650.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,841,048.00
TOTAL ASSETS			-448,765.57	3,273,893.92
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-24,139.70	-54,809.21
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	-172,962.47	3,060,995.00
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			-197,102.17	-7,542,307.21
FUND BALANCE				
51	6302	REVENUES CONTROL	-196,865.73	-1,573,789.88
51	7602	EXPENDITURES CONTROL	669,771.00	1,448,161.66
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	1,772,329.00
51	8737P	RESTRICTED-OTHER PENSION	.00	6,191,466.00
51	8739	RESTRICTED-NEW ASSETS	.00	-522,851.54
51	8753	ASSIGNED-PURCH OBL - CURRENT	172,962.47	-3,060,995.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	14,093.05
TOTAL FUND BALANCE			645,867.74	4,268,413.29
TOTAL LIABILITIES + FUND BALANCE			=====448,765.57=====	=====3,273,893.92=====

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

P
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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-29,335.98	-20,749.81
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			-29,335.98	924,957.19
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-632.53	-1,230.04
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	-1,275.42	21,782.62
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-1,907.95	-3,838,999.42
FUND BALANCE				
52	6302	REVENUES CONTROL	-72,532.00	-136,411.34
52	7602	EXPENDITURES CONTROL	102,500.51	158,391.19
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	648,471.00
52	8737P	RESTRICTED-OTHER PENSION	.00	2,265,374.00
52	8739	RESTRICTED-NEW ASSETS	.00	-60.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,275.42	-21,782.62
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	60.00
TOTAL FUND BALANCE			31,243.93	2,914,042.23
TOTAL LIABILITIES + FUND BALANCE			<u>29,335.98</u>	<u>-924,957.19</u>

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

P 10
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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-851.36	7,443.37
	53	6153	ACCOUNTS RECEIVABLE	210.00	800.00
TOTAL ASSETS				-641.36	8,243.37
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-396.33	-606.31
	53	7603	PURCHASE OBLIGATIONS	-126.58	281.54
TOTAL LIABILITIES				-522.91	-324.77
FUND BALANCE					
	53	6302	REVENUES CONTROL	-575.00	-9,508.47
	53	7602	EXPENDITURES CONTROL	1,612.69	1,871.41
	53	8753	ASSIGNED-PURCH OBL - CURRENT	126.58	-281.54
TOTAL FUND BALANCE				1,164.27	-7,918.60
TOTAL LIABILITIES + FUND BALANCE				641.36	-8,243.37

10/02/2020 14:05
 9231jann

**HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2021 3**
P 11
g1balsht

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-3,107.74	-5,335.96
55	6153	ACCOUNTS RECEIVABLE	2,061.00	7,109.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			-1,046.74	25,695.54
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	556.33	-1,188.13
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	-1,252.69	119.97
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			-696.36	-98,696.16
FUND BALANCE				
55	6302	REVENUES CONTROL	-5,417.41	-15,458.39
55	7602	EXPENDITURES CONTROL	5,907.82	14,872.98
55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	16,403.00
55	8737P	RESTRICTED-OTHER PENSION	.00	57,303.00
55	8753	ASSIGNED-PURCH OBL - CURRENT	1,252.69	-119.97
TOTAL FUND BALANCE			1,743.10	73,000.62
TOTAL LIABILITIES + FUND BALANCE			1,046.74	-25,695.54

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

P 12
g1balsh

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	816.36	155,694.80
			TOTAL ASSETS	816.36	155,694.80
FUND BALANCE	70	6302	REVENUES CONTROL	-816.36	-155,694.80
			TOTAL FUND BALANCE	-816.36	-155,694.80
			TOTAL LIABILITIES + FUND BALANCE	-816.36	-155,694.80
				=====	=====

10/02/2020 14:05
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**HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2021 3**
P 13
glbalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,701,548.91
80	6211	LAND IMPROVEMENTS	.00	10,894,141.60
80	6212	ACCUMULATED DEP LAND IMPR	.00	-5,351,879.94
80	6221	BUILDINGS & BUILDING IMPROVE	.00	274,520,469.72
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-93,312,333.23
80	6231	TECHNOLOGY EQUIPMENT	.00	6,969,800.54
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-6,765,762.34
80	6241	VEHICLES	.00	19,393,609.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,500,151.95
80	6251	GENERAL EQUIPMENT	.00	8,196,283.59
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-6,541,593.01
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	42,929,941.47
80	6302	REVENUES CONTROL	.00	662,386.58
80	8710	INVESTMENT IN GOV. ASSETS	.00	-246,799,233.35
TOTAL ASSETS			.00	-2,771.49
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	2,771.49
TOTAL LIABILITIES			.00	2,771.49
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== 2,771.49

10/02/2020 14:05
 9231jann

HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 3

P 14
g1balsh

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	200,715.88
81	6222	ACCUMULATED DEPREC BUILDINGS	.00	-187,973.78
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,779.26
81	6241	VEHICLES	.00	226,536.56
81	6242	ACCUMULATED DEP VEHICLES	.00	-175,783.68
81	6251	GENERAL EQUIPMENT	.00	3,937,163.44
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,048,366.48
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-969,081.93
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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