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HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-10,406,005.29	49,969,139.02
10	6153	ACCOUNTS RECEIVABLE	-57,958.50	38,268.90
TOTAL ASSETS			-10,463,963.79	50,007,407.92
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-98,426.49	-241,026.79
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-247.00
10	7462	PAYROLL DEDUCTIONS	.00	467.56
10	7469	UNEMPLOYMENT BD PAID	-62,681.00	-48,570.93
10	7470	WORKERS COMP BD PAID	-33,336.61	-193,287.60
10	7473	STATE TAX WITHHELD PAYABLE	.00	23.77
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	-6.96
10	7475	CERS WITHHELD PAYABLE	6.09	6.09
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	11.17
10	7493-B	DENTAL INSURANCE	.00	-8.64
10	7499-B	MISC EMPLOYEE REFUNDS	187.89	294.51
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-53.42
10	7499G	GARNISHMENT OF WAGES	-187.89	14,092.23
10	7603	PURCHASE OBLIGATIONS	-260,024.76	3,059,847.33
TOTAL LIABILITIES			-454,562.77	2,591,541.32
FUND BALANCE				
10	6302	REVENUES CONTROL	3,065,370.50	-90,838,412.39
10	7602	EXPENDITURES CONTROL	7,536,048.90	43,230,470.55
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,560,000.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	260,024.76	-3,059,847.33
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,281,385.18
10	8770	UNASSIGNED FUND BALANCE	57,082.40	.00
TOTAL FUND BALANCE			10,918,526.56	-52,598,949.24
TOTAL LIABILITIES + FUND BALANCE			10,463,963.79	-50,007,407.92

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**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	-174,135.79	269,615.88
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
TOTAL ASSETS				-174,135.79	269,902.48
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-63,805.14	-127,983.99
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	26,777.10	698,735.00
TOTAL LIABILITIES				-37,028.04	569,626.01
FUND BALANCE					
	20	6302	REVENUES CONTROL	-962,590.75	-10,662,250.30
	20	7602	EXPENDITURES CONTROL	1,200,531.68	10,883,890.63
	20	8731	RESTRICTED GRANTS	.00	-793,250.93
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-26,777.10	-698,735.00
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	430,817.11
TOTAL FUND BALANCE				211,163.83	-839,528.49
TOTAL LIABILITIES + FUND BALANCE				174,135.79	-269,902.48

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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	15,244.65	587,748.33
		TOTAL ASSETS	15,244.65	587,748.33
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	-14,988.72	-19,534.34
	22	7603 PURCHASE OBLIGATIONS	1,061.06	25,398.62
		TOTAL LIABILITIES	-13,927.66	5,864.28
FUND BALANCE				
	22	6302 REVENUES CONTROL	-24,892.24	-208,932.71
	22	7602 EXPENDITURES CONTROL	24,636.31	228,647.19
	22	8737 RESTRICTED - OTHER	.00	-613,994.87
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-1,061.06	-25,398.62
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,066.40
		TOTAL FUND BALANCE	-1,316.99	-593,612.61
		TOTAL LIABILITIES + FUND BALANCE	-15,244.65	-587,748.33

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.06	647,720.64
			TOTAL ASSETS	.06	647,720.64
FUND BALANCE	31	6302	REVENUES CONTROL	- .06	-647,720.64
			TOTAL FUND BALANCE	- .06	-647,720.64
			TOTAL LIABILITIES + FUND BALANCE	===== - .06	===== -647,720.64

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	10,853,625.00	13,565,620.07
			TOTAL ASSETS	10,853,625.00	13,565,620.07
FUND BALANCE					
	32	6302	REVENUES CONTROL	-10,853,625.00	-13,487,310.64
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-10,853,625.00	-13,565,620.07
			TOTAL LIABILITIES + FUND BALANCE	<u>-10,853,625.00</u>	<u>-13,565,620.07</u>

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,681,017.30	13,307,777.59
		TOTAL ASSETS		-1,681,017.30	13,307,777.59
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	2,343.57	.00
	36	7603	PURCHASE OBLIGATIONS	-1,001,286.70	10,158,907.77
		TOTAL LIABILITIES		-998,943.13	10,158,907.77
FUND BALANCE					
	36	6302	REVENUES CONTROL	-10.87	-269,525.06
	36	7602	EXPENDITURES CONTROL	1,678,684.60	14,505,983.42
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	-26,215,093.93	-53,759,329.88
	36	8753	ASSIGNED-PURCH OBL - CURRENT	1,001,286.70	-10,158,907.77
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,215,093.93
	36	8770	UNASSIGNED FUND BALANCE	26,215,093.93	.00
		TOTAL FUND BALANCE		2,679,960.43	-23,466,685.36
		TOTAL LIABILITIES + FUND BALANCE		1,681,017.30	-13,307,777.59

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-436,744.63	-4,296,422.76
			TOTAL ASSETS	-436,744.63	-4,296,422.76
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	436,744.63	4,584,888.77
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	436,744.63	4,296,422.76
			TOTAL LIABILITIES + FUND BALANCE	436,744.63	4,296,422.76

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-384,939.31	-276,966.30
51	6171	INVENTORIES FOR CONSUMPTION	.00	351,433.64
51	64000	DEFERRED OUTFLOW- OPEB	.00	743,650.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,841,048.00
TOTAL ASSETS			-384,939.31	2,659,165.34
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-12,299.54	-46,230.89
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	-372,189.56	2,008,900.90
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			-384,489.10	-8,585,822.99
FUND BALANCE				
51	6302	REVENUES CONTROL	-319,014.42	-3,607,438.19
51	7602	EXPENDITURES CONTROL	716,253.27	4,108,816.47
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	-543,707.78
51	8753	ASSIGNED-PURCH OBL - CURRENT	372,189.56	-2,008,900.90
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	14,093.05
TOTAL FUND BALANCE			769,428.41	5,926,657.65
TOTAL LIABILITIES + FUND BALANCE			=====384,939.31=====	=====2,659,165.34=====

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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	42,099.30	147,166.66
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			42,099.30	1,092,873.66
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-412.91	-412.91
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	790.88	10,819.58
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			377.97	-3,849,145.33
FUND BALANCE				
52	6302	REVENUES CONTROL	-52,500.00	-368,214.52
52	7602	EXPENDITURES CONTROL	10,813.61	221,460.77
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	-790.88	-10,819.58
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	60.00
TOTAL FUND BALANCE			-42,477.27	2,756,271.67
TOTAL LIABILITIES + FUND BALANCE			<u>-42,099.30</u>	<u>-1,092,873.66</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-1,033.58	6,739.34
	53	6153	ACCOUNTS RECEIVABLE	150.00	1,050.00
TOTAL ASSETS				-883.58	7,789.34
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	73.49	-42.60
	53	7603	PURCHASE OBLIGATIONS	-246.16	357.36
TOTAL LIABILITIES				-172.67	314.76
FUND BALANCE					
	53	6302	REVENUES CONTROL	-250.00	-12,117.12
	53	7602	EXPENDITURES CONTROL	1,060.09	4,370.38
	53	8753	ASSIGNED-PURCH OBL - CURRENT	246.16	-357.36
TOTAL FUND BALANCE				1,056.25	-8,104.10
TOTAL LIABILITIES + FUND BALANCE				883.58	-7,789.34

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-644.42	7,362.38
55	6153	ACCOUNTS RECEIVABLE	10,012.50	14,761.00
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			9,368.08	46,045.38
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	328.56	-72.12
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	492.39	492.39
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			820.95	-97,207.73
FUND BALANCE				
55	6302	REVENUES CONTROL	-13,896.40	-58,347.04
55	7602	EXPENDITURES CONTROL	4,199.76	36,295.78
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	-492.39	-492.39
TOTAL FUND BALANCE			-10,189.03	51,162.35
TOTAL LIABILITIES + FUND BALANCE			-9,368.08	-46,045.38

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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		.12	157,005.94
	TOTAL ASSETS			.12	157,005.94
FUND BALANCE	70	6302	REVENUES CONTROL	- .12	-157,005.94
	TOTAL FUND BALANCE			- .12	-157,005.94
TOTAL LIABILITIES + FUND BALANCE				- .12	-157,005.94

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**HARDIN COUNTY BOARD OF EDUCATION
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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,716,438.91
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	278,080,965.64
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-93,295,841.29
80	6231	TECHNOLOGY EQUIPMENT	-15,711.89	6,889,935.20
80	6232	ACCUMULATED DEP TECH EQUIP	15,711.89	-6,685,927.48
80	6241	VEHICLES	61,764.00	19,920,715.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,500,151.95
80	6251	GENERAL EQUIPMENT	.00	8,232,215.28
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-6,474,650.18
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	42,907,092.86
80	6302	REVENUES CONTROL	.00	662,765.11
80	8710	INVESTMENT IN GOV. ASSETS	-61,764.00	-250,998,952.60
TOTAL ASSETS			.00	-3,132.92
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	3,132.92
TOTAL LIABILITIES			.00	3,132.92
TOTAL LIABILITIES + FUND BALANCE			.00	3,132.92

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**HARDIN COUNTY BOARD OF EDUCATION
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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	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	4,294,148.30
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,048,366.48
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,326,066.79
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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