

03/02/2021 14:24
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HARDIN COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 8

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-235,654.30	49,645,039.47	
10	6153	ACCOUNTS RECEIVABLE	6,642.14	44,911.04	
TOTAL ASSETS			-229,012.16	49,689,950.51	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-17,112.38	-258,139.17	
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-247.00	
10	7462	PAYROLL DEDUCTIONS	.00	467.56	
10	7469	UNEMPLOYMENT BD PAID	-31,541.54	-80,112.47	
10	7470	WORKERS COMP BD PAID	-34,267.27	-227,554.87	
10	7473	STATE TAX WITHHELD PAYABLE	-18.77	5.00	
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	-106.96	
10	7475	CERS WITHHELD PAYABLE	.00	6.09	
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	11.17	
10	7493-B	DENTAL INSURANCE	.00	-8.64	
10	7499-B	MISC EMPLOYEE REFUNDS	320.53	615.04	
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-53.42	
10	7499G	GARNISHMENT OF WAGES	328.58	14,420.81	
10	7603	PURCHASE OBLIGATIONS	3,360.70	3,063,208.03	
TOTAL LIABILITIES			-79,030.15	2,512,511.17	
FUND BALANCE					
10	6302	REVENUES CONTROL	-7,073,616.85	-97,912,029.24	
10	7602	EXPENDITURES CONTROL	7,385,019.86	50,703,935.66	
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	-3,360.70	-3,063,208.03	
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,281,385.18	
TOTAL FUND BALANCE			308,042.31	-52,202,461.68	
TOTAL LIABILITIES + FUND BALANCE			229,012.16	-49,689,950.51	

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**HARDIN COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2021 8**

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	827,047.91	1,185,109.04
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
TOTAL ASSETS				827,047.91	1,185,395.64
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-37,121.84	-165,105.83
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	8,594.90	707,329.90
TOTAL LIABILITIES				-28,526.94	541,099.07
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,206,779.83	-12,869,030.13
	20	7602	EXPENDITURES CONTROL	1,416,853.76	12,212,299.14
	20	8731	RESTRICTED GRANTS	.00	-793,250.93
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-8,594.90	-707,329.90
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	430,817.11
TOTAL FUND BALANCE				-798,520.97	-1,726,494.71
TOTAL LIABILITIES + FUND BALANCE				-827,047.91	-1,185,395.64

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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	80,854.33	668,602.66
		TOTAL ASSETS	80,854.33	668,602.66
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	5,597.97	-13,936.37
	22	7603 PURCHASE OBLIGATIONS	13,352.91	38,751.53
		TOTAL LIABILITIES	18,950.88	24,815.16
FUND BALANCE				
	22	6302 REVENUES CONTROL	-102,595.80	-311,528.51
	22	7602 EXPENDITURES CONTROL	16,143.50	244,790.69
	22	8737 RESTRICTED - OTHER	.00	-613,994.87
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-13,352.91	-38,751.53
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,066.40
		TOTAL FUND BALANCE	-99,805.21	-693,417.82
		TOTAL LIABILITIES + FUND BALANCE	===== -80,854.33 =====	===== -668,602.66 =====

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HARDIN COUNTY BOARD OF EDUCATION
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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

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HARDIN COUNTY BOARD OF EDUCATION
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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.04	13,565,739.75
			TOTAL ASSETS	.04	13,565,739.75
FUND BALANCE					
	32	6302	REVENUES CONTROL	- .04	-13,487,430.32
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	- .04	-13,565,739.75
			TOTAL LIABILITIES + FUND BALANCE	===== -.04	===== -13,565,739.75

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,783,252.09	11,524,525.50	
	TOTAL ASSETS		-1,783,252.09	11,524,525.50	
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS	-1,525,278.31	8,633,629.46	
	TOTAL LIABILITIES		-1,525,278.31	8,633,629.46	
FUND BALANCE					
36	6302	REVENUES CONTROL	-6.41	-269,531.47	
36	7602	EXPENDITURES CONTROL	1,783,258.50	16,289,241.92	
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-53,759,329.88	
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,525,278.31	-8,633,629.46	
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,215,093.93	
	TOTAL FUND BALANCE		3,308,530.40	-20,158,154.96	
TOTAL LIABILITIES + FUND BALANCE			1,783,252.09	-11,524,525.50	

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HARDIN COUNTY BOARD OF EDUCATION
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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-966,726.25	-5,263,149.01
			TOTAL ASSETS	-966,726.25	-5,263,149.01
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	966,726.25	5,551,615.02
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	966,726.25	5,263,149.01
			TOTAL LIABILITIES + FUND BALANCE	<u>966,726.25</u>	<u>5,263,149.01</u>

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**HARDIN COUNTY BOARD OF EDUCATION
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-562,567.33	-839,533.63
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			-562,567.33	2,096,598.01
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	21,443.67	-24,787.22
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	-183,038.58	1,825,862.32
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			-161,594.91	-8,747,417.90
FUND BALANCE				
51	6302	REVENUES CONTROL	-15,206.05	-3,622,644.24
51	7602	EXPENDITURES CONTROL	556,329.71	4,665,146.18
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	183,038.58	-1,825,862.32
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	14,093.05
TOTAL FUND BALANCE			724,162.24	6,650,819.89
TOTAL LIABILITIES + FUND BALANCE			=====562,567.33=====	=====2,096,598.01=====

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**HARDIN COUNTY BOARD OF EDUCATION
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FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	40,888.42	188,055.08
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			40,888.42	1,133,762.08
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-620.87	-1,033.78
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	470.36	11,289.94
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-150.51	-3,849,295.84
FUND BALANCE				
52	6302	REVENUES CONTROL	-50,714.00	-418,928.52
52	7602	EXPENDITURES CONTROL	10,446.45	231,907.22
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	-470.36	-11,289.94
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	60.00
TOTAL FUND BALANCE			-40,737.91	2,715,533.76
TOTAL LIABILITIES + FUND BALANCE			<u>-40,888.42</u>	<u>-1,133,762.08</u>

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FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	966.29	7,705.63
	53	6153	ACCOUNTS RECEIVABLE	-150.00	900.00
TOTAL ASSETS				816.29	8,605.63
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-304.73	-347.33
	53	7603	PURCHASE OBLIGATIONS	-219.32	138.04
TOTAL LIABILITIES				-524.05	-209.29
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,850.00	-13,967.12
	53	7602	EXPENDITURES CONTROL	1,338.44	5,708.82
	53	8753	ASSIGNED-PURCH OBL - CURRENT	219.32	-138.04
TOTAL FUND BALANCE				-292.24	-8,396.34
TOTAL LIABILITIES + FUND BALANCE				-816.29	-8,605.63

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FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	8,405.24	15,767.62
55	6153	ACCOUNTS RECEIVABLE	-9,691.25	5,069.75
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			-1,286.01	44,759.37
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-2,062.23	-2,134.35
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	-439.99	52.40
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			-2,502.22	-99,709.95
FUND BALANCE				
55	6302	REVENUES CONTROL	-3,556.00	-61,903.04
55	7602	EXPENDITURES CONTROL	6,904.24	43,200.02
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	439.99	-52.40
TOTAL FUND BALANCE			3,788.23	54,950.58
TOTAL LIABILITIES + FUND BALANCE			1,286.01	-44,759.37

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HARDIN COUNTY BOARD OF EDUCATION
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FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.08	157,006.02
			TOTAL ASSETS	.08	157,006.02
FUND BALANCE	70	6302	REVENUES CONTROL	- .08	-157,006.02
			TOTAL FUND BALANCE	- .08	-157,006.02
			TOTAL LIABILITIES + FUND BALANCE	===== - .08	===== -157,006.02

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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	-33,949.28	6,855,985.92
80	6232	ACCUMULATED DEP TECH EQUIP	33,949.28	-6,651,978.20
80	6241	VEHICLES	.00	19,920,715.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,500,151.95
80	6251	GENERAL EQUIPMENT	6,001.59	8,238,216.87
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	-6,001.59	-251,004,954.19
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
 BALANCE SHEET FOR 2021 8**

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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	11,586.02	4,305,734.32
81	6252	ACCUMULATED DEP GEN EQUIPMENT	2,465.98	-3,045,900.50
81	8711	INVESTMENT IN BUSINESS ASSETS	-14,052.00	-1,340,118.79
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			=====00	=====00

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