

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,092,050.61	48,552,988.86
10	6153	ACCOUNTS RECEIVABLE	-6,935.35	37,975.69
TOTAL ASSETS			-1,098,985.96	48,590,964.55
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-124,194.68	-382,333.85
10	7461F	AMERICAN FAMILY ASSURANCE CO	-1,832.59	-2,079.59
10	7462	PAYROLL DEDUCTIONS	.00	467.56
10	7469	UNEMPLOYMENT BD PAID	-13,820.21	-93,932.68
10	7470	WORKERS COMP BD PAID	-33,140.07	-260,694.94
10	7472	FICA WITHHELD PAYABLE	-22.60	-22.60
10	7473	STATE TAX WITHHELD PAYABLE	.00	5.00
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	-206.96
10	7475	CERS WITHHELD PAYABLE	-48.35	-42.26
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	11.17
10	7493-B	DENTAL INSURANCE	.00	-8.64
10	7499-B	MISC EMPLOYEE REFUNDS	1,504.70	2,119.74
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-53.42
10	7499G	GARNISHMENT OF WAGES	.00	14,420.81
10	7603	PURCHASE OBLIGATIONS	-198,659.39	2,864,548.64
TOTAL LIABILITIES			-370,313.19	2,142,197.98
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,178,999.13	-104,091,028.37
10	7602	EXPENDITURES CONTROL	7,449,638.89	58,153,574.55
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	198,659.39	-2,864,548.64
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,281,385.18
TOTAL FUND BALANCE			1,469,299.15	-50,733,162.53
TOTAL LIABILITIES + FUND BALANCE			1,098,985.96	-48,590,964.55

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	70,924.04	1,256,033.08
	20	6153	ACCOUNTS RECEIVABLE	16,343.00	16,629.60
	TOTAL ASSETS			87,267.04	1,272,662.68
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-285,649.23	-450,755.06
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	8,497.30	715,827.20
	TOTAL LIABILITIES			-277,151.93	263,947.14
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,696,444.15	-14,565,474.28
	20	7602	EXPENDITURES CONTROL	1,894,826.34	14,107,125.48
	20	8731	RESTRICTED GRANTS	.00	-793,250.93
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-8,497.30	-715,827.20
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	430,817.11
	TOTAL FUND BALANCE			189,884.89	-1,536,609.82
	TOTAL LIABILITIES + FUND BALANCE			-87,267.04	-1,272,662.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		-14,373.52	654,229.14
	TOTAL ASSETS			-14,373.52	654,229.14
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-8,875.04	-22,811.41
22	7603	PURCHASE OBLIGATIONS		-10,768.15	27,983.38
	TOTAL LIABILITIES			-19,643.19	5,171.97
FUND BALANCE					
22	6302	REVENUES CONTROL		-18,232.88	-329,761.39
22	7602	EXPENDITURES CONTROL		41,481.44	286,272.13
22	8737	RESTRICTED - OTHER		.00	-613,994.87
22	8753	ASSIGNED-PURCH OBL - CURRENT		10,768.15	-27,983.38
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	26,066.40
	TOTAL FUND BALANCE			34,016.71	-659,401.11
	TOTAL LIABILITIES + FUND BALANCE			14,373.52	-654,229.14

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	60.90	13,565,800.65
			TOTAL ASSETS	60.90	13,565,800.65
FUND BALANCE					
	32	6302	REVENUES CONTROL	-60.90	-13,487,491.22
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-60.90	-13,565,800.65
			TOTAL LIABILITIES + FUND BALANCE	-60.90	-13,565,800.65

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,274,869.43	10,249,656.07
	TOTAL ASSETS		-1,274,869.43	10,249,656.07
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,255,764.07	7,377,865.39
	TOTAL LIABILITIES		-1,255,764.07	7,377,865.39
FUND BALANCE				
36	6302	REVENUES CONTROL	-7,968.59	-277,500.06
36	7602	EXPENDITURES CONTROL	1,282,838.02	17,572,079.94
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-53,759,329.88
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,255,764.07	-7,377,865.39
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,215,093.93
	TOTAL FUND BALANCE		2,530,633.50	-17,627,521.46
	TOTAL LIABILITIES + FUND BALANCE		1,274,869.43	-10,249,656.07

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-5,263,149.01
			TOTAL ASSETS	.00	-5,263,149.01
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	5,551,615.02
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	.00	5,263,149.01
			TOTAL LIABILITIES + FUND BALANCE	.00	5,263,149.01

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	425,329.89	-414,203.74
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			425,329.89	2,521,927.90
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-34,898.45	-59,685.67
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	-262,080.85	1,563,781.47
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			-296,979.30	-9,044,397.20
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,028,484.12	-4,651,128.36
51	7602	EXPENDITURES CONTROL	638,052.68	5,303,198.86
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	262,080.85	-1,563,781.47
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	14,093.05
TOTAL FUND BALANCE			-128,350.59	6,522,469.30
TOTAL LIABILITIES + FUND BALANCE			-425,329.89	-2,521,927.90

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	70,680.31	258,735.39
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			70,680.31	1,204,442.39
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-4,073.90	-5,107.68
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	-1,048.56	10,241.38
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-5,122.46	-3,854,418.30
FUND BALANCE				
52	6302	REVENUES CONTROL	-83,304.50	-502,233.02
52	7602	EXPENDITURES CONTROL	16,698.09	248,605.31
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	1,048.56	-10,241.38
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	60.00
TOTAL FUND BALANCE			-65,557.85	2,649,975.91
TOTAL LIABILITIES + FUND BALANCE			-70,680.31	-1,204,442.39

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-1,043.71	6,661.92
	53	6153	ACCOUNTS RECEIVABLE	531.00	1,431.00
	TOTAL ASSETS			-512.71	8,092.92
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	87.33	-260.00
	53	7603	PURCHASE OBLIGATIONS	996.28	1,134.32
	TOTAL LIABILITIES			1,083.61	874.32
FUND BALANCE					
	53	6302	REVENUES CONTROL	-531.00	-14,498.12
	53	7602	EXPENDITURES CONTROL	956.38	6,665.20
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-996.28	-1,134.32
	TOTAL FUND BALANCE			-570.90	-8,967.24
	TOTAL LIABILITIES + FUND BALANCE			512.71	-8,092.92

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-8,498.14	7,269.48
55	6153	ACCOUNTS RECEIVABLE	-1,501.25	3,568.50
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			-9,999.39	34,759.98
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	1,240.09	-894.26
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	-52.40	.00
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			1,187.69	-98,522.26
FUND BALANCE				
55	6302	REVENUES CONTROL	-5,405.33	-67,308.37
55	7602	EXPENDITURES CONTROL	14,164.63	57,364.65
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	52.40	.00
TOTAL FUND BALANCE			8,811.70	63,762.28
TOTAL LIABILITIES + FUND BALANCE			9,999.39	-34,759.98

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	710.67	157,716.69
			TOTAL ASSETS	710.67	157,716.69
FUND BALANCE					
	70	6302	REVENUES CONTROL	-710.67	-157,716.69
			TOTAL FUND BALANCE	-710.67	-157,716.69
			TOTAL LIABILITIES + FUND BALANCE	-710.67	-157,716.69

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

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	-18,171.78	6,837,814.14
80	6232	ACCUMULATED DEP TECH EQUIP	18,171.78	-6,633,806.42
80	6241	VEHICLES	.00	19,920,715.92
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,500,151.95
80	6251	GENERAL EQUIPMENT	.00	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	.00	-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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

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	57,427.00	4,363,161.32
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,045,900.50
81	8711	INVESTMENT IN BUSINESS ASSETS	-57,427.00	-1,397,545.79
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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