

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,925,199.38	45,542,401.77
10	6153	ACCOUNTS RECEIVABLE	16,770.03	54,745.72
TOTAL ASSETS			-2,908,429.35	45,597,147.49
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-19,606.63	-401,940.48
10	7461F	AMERICAN FAMILY ASSURANCE CO	-104.06	-2,183.65
10	7462	PAYROLL DEDUCTIONS	.00	467.56
10	7469	UNEMPLOYMENT BD PAID	104,404.91	10,472.23
10	7469B	RADCLIFF CITY TAX	184,621.49	184,621.49
10	7470	WORKERS COMP BD PAID	-35,921.32	-296,616.26
10	7472	FICA WITHHELD PAYABLE	24.60	2.00
10	7473	STATE TAX WITHHELD PAYABLE	.00	5.00
10	7474A	KTRS OMITTED CONTRIBUTIONS	-200.00	-406.96
10	7475	CERS WITHHELD PAYABLE	48.35	6.09
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	11.17
10	7493-B	DENTAL INSURANCE	.00	-8.64
10	7499-B	MISC EMPLOYEE REFUNDS	.00	2,119.74
10	7499-C	RETIREMENT TAXABLE REFUNDS	4,742.27	4,688.85
10	7499G	GARNISHMENT OF WAGES	1,856.08	16,276.89
10	7603	PURCHASE OBLIGATIONS	376,223.88	3,240,772.52
TOTAL LIABILITIES			616,089.57	2,758,287.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,815,206.70	-108,906,235.07
10	7602	EXPENDITURES CONTROL	7,483,770.36	65,722,732.62
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	-376,223.88	-3,240,772.52
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,281,385.18
TOTAL FUND BALANCE			2,292,339.78	-48,355,435.04
TOTAL LIABILITIES + FUND BALANCE			2,908,429.35	-45,597,147.49

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-733,043.74		608,377.05
20	6153	ACCOUNTS RECEIVABLE	-16,343.00		286.60
TOTAL ASSETS			-749,386.74		608,663.65
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	176,417.23		-274,337.83
20	7481A	DEFERRED REVENUE	.00		-1,125.00
20	7603	PURCHASE OBLIGATIONS	1,249,958.37		1,965,785.57
TOTAL LIABILITIES			1,426,375.60		1,690,322.74
FUND BALANCE					
20	6302	REVENUES CONTROL	-1,087,131.80		-15,652,606.08
20	7602	EXPENDITURES CONTROL	1,660,101.31		15,681,839.08
20	8731	RESTRICTED GRANTS	.00		-793,250.93
20	8753	ASSIGNED-PURCH OBL - CURRENT	-1,249,958.37		-1,965,785.57
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		430,817.11
TOTAL FUND BALANCE			-676,988.86		-2,298,986.39
TOTAL LIABILITIES + FUND BALANCE			749,386.74		-608,663.65

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-10,763.36	643,465.78
	TOTAL ASSETS		-10,763.36	643,465.78
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	13,521.85	-9,289.56
22	7603	PURCHASE OBLIGATIONS	4,238.76	32,222.14
	TOTAL LIABILITIES		17,760.61	22,932.58
FUND BALANCE				
22	6302	REVENUES CONTROL	-14,445.03	-344,206.42
22	7602	EXPENDITURES CONTROL	11,686.54	297,958.67
22	8737	RESTRICTED - OTHER	.00	-613,994.87
22	8753	ASSIGNED-PURCH OBL - CURRENT	-4,238.76	-32,222.14
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,066.40
	TOTAL FUND BALANCE		-6,997.25	-666,398.36
	TOTAL LIABILITIES + FUND BALANCE		10,763.36	-643,465.78

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

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 10

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,113,374.25	9,136,281.82
	TOTAL ASSETS			-1,113,374.25	9,136,281.82
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-1,064,457.76	6,313,407.63
	TOTAL LIABILITIES			-1,064,457.76	6,313,407.63
FUND BALANCE					
36	6302	REVENUES CONTROL		.00	-277,500.06
36	7602	EXPENDITURES CONTROL		1,113,374.25	18,685,454.19
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-53,759,329.88
36	8753	ASSIGNED-PURCH OBL - CURRENT		1,064,457.76	-6,313,407.63
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	26,215,093.93
	TOTAL FUND BALANCE			2,177,832.01	-15,449,689.45
	TOTAL LIABILITIES + FUND BALANCE			1,113,374.25	-9,136,281.82

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-3,466,606.65	-8,729,755.66
			TOTAL ASSETS	-3,466,606.65	-8,729,755.66
LIABILITIES					
	40	7421	ACCOUNTS PAYABLE	-4,008,906.95	-4,008,906.95
			TOTAL LIABILITIES	-4,008,906.95	-4,008,906.95
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	7,475,513.60	13,027,128.62
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	7,475,513.60	12,738,662.61
			TOTAL LIABILITIES + FUND BALANCE	3,466,606.65	8,729,755.66

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	542,797.82	128,594.08
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			542,797.82	3,064,725.72
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	10,987.00	-48,698.67
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	-242,726.17	1,321,055.30
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			-231,739.17	-9,276,136.37
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,045,117.75	-5,696,246.11
51	7602	EXPENDITURES CONTROL	491,332.93	5,794,531.79
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	242,726.17	-1,321,055.30
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	14,093.05
TOTAL FUND BALANCE			-311,058.65	6,211,410.65
TOTAL LIABILITIES + FUND BALANCE			-542,797.82	-3,064,725.72

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	22,944.60	281,679.99
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			22,944.60	1,227,386.99
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	4,411.80	-695.88
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	238.15	10,479.53
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			4,649.95	-3,849,768.35
FUND BALANCE				
52	6302	REVENUES CONTROL	-92,790.00	-595,023.02
52	7602	EXPENDITURES CONTROL	65,433.60	314,038.91
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	-238.15	-10,479.53
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	60.00
TOTAL FUND BALANCE			-27,594.55	2,622,381.36
TOTAL LIABILITIES + FUND BALANCE			-22,944.60	-1,227,386.99

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		-113.20	6,548.72
53	6153	ACCOUNTS RECEIVABLE		1,918.00	3,349.00
TOTAL ASSETS				1,804.80	9,897.72
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		-247.54	-507.54
53	7603	PURCHASE OBLIGATIONS		-466.82	667.50
TOTAL LIABILITIES				-714.36	159.96
FUND BALANCE					
53	6302	REVENUES CONTROL		-4,352.40	-18,850.52
53	7602	EXPENDITURES CONTROL		2,795.14	9,460.34
53	8753	ASSIGNED-PURCH OBL - CURRENT		466.82	-667.50
TOTAL FUND BALANCE				-1,090.44	-10,057.68
TOTAL LIABILITIES + FUND BALANCE				-1,804.80	-9,897.72

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-2,039.63	5,229.85
55	6153	ACCOUNTS RECEIVABLE	-457.50	3,111.00
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			-2,497.13	32,262.85
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-1,340.52	-2,234.78
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	209.70	209.70
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			-1,130.82	-99,653.08
FUND BALANCE				
55	6302	REVENUES CONTROL	-3,208.00	-70,516.37
55	7602	EXPENDITURES CONTROL	7,045.65	64,410.30
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	-209.70	-209.70
TOTAL FUND BALANCE			3,627.95	67,390.23
TOTAL LIABILITIES + FUND BALANCE			2,497.13	-32,262.85

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	.00	157,716.69
			TOTAL ASSETS	.00	157,716.69
FUND BALANCE					
	70	6302	REVENUES CONTROL	.00	-157,716.69
			TOTAL FUND BALANCE	.00	-157,716.69
			TOTAL LIABILITIES + FUND BALANCE	.00	-157,716.69

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 10

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	.00	6,837,814.14
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-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 10

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

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