

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-10,300,859.52	33,377,247.83
10	6153	ACCOUNTS RECEIVABLE	-47,974.03	40,301.60
TOTAL ASSETS			-10,348,833.55	33,417,549.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-46,836.49	-536,986.24
10	7461F	AMERICAN FAMILY ASSURANCE CO	2,235.68	.00
10	7461I	MUTUAL OF OMAHA	51.50	51.50
10	7462	PAYROLL DEDUCTIONS	-467.56	.00
10	7469	UNEMPLOYMENT BD PAID	-4,299.85	.00
10	7469B	RADCLIFF CITY TAX	-184,621.49	.00
10	7470	WORKERS COMP BD PAID	331,635.98	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	6,458.15	6,458.15
10	7472	FICA WITHHELD PAYABLE	-2.00	.00
10	7473	STATE TAX WITHHELD PAYABLE	-5.00	.00
10	7474	KTRS WITHHELD PAYABLE	-57.47	.00
10	7474A	KTRS OMITTED CONTRIBUTIONS	606.96	.00
10	7475	CERS WITHHELD PAYABLE	-6.09	.00
10	7475A	CERS OMITTED CONTRIBUTIONS	-11.17	.00
10	7493-B	DENTAL INSURANCE	8.64	.00
10	7499-B	MISC EMPLOYEE REFUNDS	-2,119.74	.00
10	7499-C	RETIREMENT TAXABLE REFUNDS	-9,967.60	.00
10	7499G	GARNISHMENT OF WAGES	-16,276.89	.00
10	7603	PURCHASE OBLIGATIONS	-887,712.93	2,137,171.24
TOTAL LIABILITIES			-811,387.37	1,606,694.65
FUND BALANCE				
10	6302	REVENUES CONTROL	-9,792,958.08	-124,777,926.96
10	7602	EXPENDITURES CONTROL	19,415,466.07	93,172,014.19
10	8732	RESTRICTED- SICK LEAVE PAYABLE	650,000.00	-910,000.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	887,712.93	-2,137,171.24
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,281,385.18
TOTAL FUND BALANCE			11,160,220.92	-35,024,244.08
TOTAL LIABILITIES + FUND BALANCE			10,348,833.55	-33,417,549.43

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-2,573,153.75	-1,285,732.08
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS		-2,573,153.75	-1,285,445.48
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	832,430.71	-493,291.18
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	-215,164.17	579,610.62
		TOTAL LIABILITIES		617,266.54	85,194.44
FUND BALANCE					
	20	6302	REVENUES CONTROL	-2,372,646.46	-20,494,257.87
	20	7602	EXPENDITURES CONTROL	4,113,369.50	22,636,553.35
	20	8731	RESTRICTED GRANTS	.00	-793,250.93
	20	8753	ASSIGNED-PURCH OBL - CURRENT	215,164.17	-579,610.62
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	430,817.11
		TOTAL FUND BALANCE		1,955,887.21	1,200,251.04
		TOTAL LIABILITIES + FUND BALANCE		2,573,153.75	1,285,445.48

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		-33,527.33	640,897.74
	TOTAL ASSETS			-33,527.33	640,897.74
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		87.34	-26,404.24
22	7603	PURCHASE OBLIGATIONS		-29,842.57	6,677.76
	TOTAL LIABILITIES			-29,755.23	-19,726.48
FUND BALANCE					
22	6302	REVENUES CONTROL		-27,869.31	-420,249.00
22	7602	EXPENDITURES CONTROL		61,309.30	393,683.97
22	8737	RESTRICTED - OTHER		.00	-613,994.87
22	8753	ASSIGNED-PURCH OBL - CURRENT		29,842.57	-6,677.76
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	26,066.40
	TOTAL FUND BALANCE			63,282.56	-621,171.26
	TOTAL LIABILITIES + FUND BALANCE			33,527.33	-640,897.74

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH IN BANK-SCHOOLS	1,193,487.00	1,193,487.00
	TOTAL ASSETS		1,193,487.00	1,193,487.00
FUND BALANCE				
25	6302	REVENUES CONTROL	6,750.00	6,750.00
25	7602	EXPENDITURES CONTROL	-30,913.00	-30,913.00
25	8737	RESTRICTED - OTHER	-1,169,324.00	-1,169,324.00
	TOTAL FUND BALANCE		-1,193,487.00	-1,193,487.00
	TOTAL LIABILITIES + FUND BALANCE		-1,193,487.00	-1,193,487.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-1,295,201.00	.00
			TOTAL ASSETS	-1,295,201.00	.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-1,295,201.00
	31	7602	EXPENDITURES CONTROL	1,295,201.00	1,295,201.00
			TOTAL FUND BALANCE	1,295,201.00	.00
			TOTAL LIABILITIES + FUND BALANCE	1,295,201.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-836,437.12	78,309.43
			TOTAL ASSETS	-836,437.12	78,309.43
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,574,379.88	-16,061,968.62
	32	7602	EXPENDITURES CONTROL	3,410,817.00	16,061,968.62
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	836,437.12	-78,309.43
			TOTAL LIABILITIES + FUND BALANCE	836,437.12	-78,309.43

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-567,793.53	7,465,013.47
	TOTAL ASSETS			-567,793.53	7,465,013.47
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		-3,879.14	-3,879.14
36	7603	PURCHASE OBLIGATIONS		-944,880.62	4,449,282.19
	TOTAL LIABILITIES			-948,759.76	4,445,403.05
FUND BALANCE					
36	6302	REVENUES CONTROL		-401,916.87	-692,873.23
36	7602	EXPENDITURES CONTROL		973,589.54	20,775,974.85
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-53,759,329.88
36	8753	ASSIGNED-PURCH OBL - CURRENT		944,880.62	-4,449,282.19
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	26,215,093.93
	TOTAL FUND BALANCE			1,516,553.29	-11,910,416.52
	TOTAL LIABILITIES + FUND BALANCE			567,793.53	-7,465,013.47

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	288,466.01
			TOTAL ASSETS	.00	288,466.01
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-13,027,128.62
	40	7602	EXPENDITURES CONTROL	.00	13,027,128.62
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	.00	-288,466.01
			TOTAL LIABILITIES + FUND BALANCE	.00	-288,466.01

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-1,014,933.55	-519,209.09
51	6171	INVENTORIES FOR CONSUMPTION	-228,040.25	123,393.39
51	64000	DEFERRED OUTFLOW- OPEB	.00	743,650.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,841,048.00
TOTAL ASSETS			-1,242,973.80	2,188,882.30
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	31,030.00	-24,392.93
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	-1,086,525.80	22,570.74
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			-1,055,495.80	-10,550,315.19
FUND BALANCE				
51	6302	REVENUES CONTROL	-130,594.24	-6,714,433.63
51	7602	EXPENDITURES CONTROL	1,342,538.04	7,664,256.99
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	1,086,525.80	-22,570.74
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	14,093.05
TOTAL FUND BALANCE			2,298,469.60	8,361,432.89
TOTAL LIABILITIES + FUND BALANCE			1,242,973.80	-2,188,882.30

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	43,676.50	441,641.29
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			43,676.50	1,387,348.29
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-568.89	-1,034.60
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	-2,406.95	8,288.81
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-2,975.84	-3,852,297.79
FUND BALANCE				
52	6302	REVENUES CONTROL	-60,053.00	-735,333.02
52	7602	EXPENDITURES CONTROL	16,945.39	294,726.33
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	2,406.95	-8,288.81
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	60.00
TOTAL FUND BALANCE			-40,700.66	2,464,949.50
TOTAL LIABILITIES + FUND BALANCE			-43,676.50	-1,387,348.29

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		2,776.55	8,618.60
53	6153	ACCOUNTS RECEIVABLE		-2,459.45	864.55
TOTAL ASSETS				317.10	9,483.15
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		-109.54	-240.00
53	7603	PURCHASE OBLIGATIONS		-229.50	.00
TOTAL LIABILITIES				-339.04	-240.00
FUND BALANCE					
53	6302	REVENUES CONTROL		-665.55	-20,601.07
53	7602	EXPENDITURES CONTROL		457.99	11,357.92
53	8753	ASSIGNED-PURCH OBL - CURRENT		229.50	.00
TOTAL FUND BALANCE				21.94	-9,243.15
TOTAL LIABILITIES + FUND BALANCE				-317.10	-9,483.15

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	1,062.82	3,383.21
55	6153	ACCOUNTS RECEIVABLE	-864.25	4,292.25
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			198.57	31,597.46
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-74.69	-713.09
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			-74.69	-98,341.09
FUND BALANCE				
55	6302	REVENUES CONTROL	-6,979.03	-82,132.15
55	7602	EXPENDITURES CONTROL	6,855.15	75,169.78
55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	16,403.00
55	8737P	RESTRICTED-OTHER PENSION	.00	57,303.00
TOTAL FUND BALANCE			-123.88	66,743.63
TOTAL LIABILITIES + FUND BALANCE			-198.57	-31,597.46

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	3.21	157,263.24
			TOTAL ASSETS	3.21	157,263.24
FUND BALANCE					
	70	6302	REVENUES CONTROL	-3.21	-158,563.24
	70	7602	EXPENDITURES CONTROL	.00	1,300.00
			TOTAL FUND BALANCE	-3.21	-157,263.24
			TOTAL LIABILITIES + FUND BALANCE	-3.21	-157,263.24

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

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	-104,163.37	6,739,649.77
80	6232	ACCUMULATED DEP TECH EQUIP	99,773.34	-6,534,033.08
80	6241	VEHICLES	-1,007,309.36	18,945,535.56
80	6242	ACCUMULATED DEP VEHICLES	1,007,309.36	-12,492,842.59
80	6251	GENERAL EQUIPMENT	58,034.49	8,308,674.36
80	6252	ACCUMULATED DEP GEN EQUIPMENT	1,729.00	-6,472,921.18
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	42,907,092.86
80	6302	REVENUES CONTROL	4,229.36	666,994.47
80	8710	INVESTMENT IN GOV. ASSETS	-60,029.49	-251,115,534.68
TOTAL ASSETS			-426.67	-3,559.59
LIABILITIES				
80	7602	EXPENDITURES CONTROL	426.67	3,559.59
TOTAL LIABILITIES			426.67	3,559.59
TOTAL LIABILITIES + FUND BALANCE			426.67	3,559.59

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 12

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	9,577.75	4,372,739.07
81	6252	ACCUMULATED DEP GEN EQUIPMENT	22,404.25	-3,023,496.25
81	8711	INVESTMENT IN BUSINESS ASSETS	-31,982.00	-1,429,527.79
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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