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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2006 5

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| FUND: 1    GENERAL FUND          |        |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|--------------------------------|--------------------------|--------------------|
| -----                            |        |                                |                          |                    |
| ASSETS                           |        |                                |                          |                    |
| 10                               | 6101   | CASH IN BANK                   | -1,112,687.45            | 13,791,786.05      |
| TOTAL ASSETS                     |        |                                | -1,112,687.45            | 13,791,786.05      |
|                                  |        |                                | =====                    | =====              |
| LIABILITIES                      |        |                                |                          |                    |
| 10                               | 7421   | ACCOUNTS PAYABLE               | -106,661.79              | -192,458.10        |
| 10                               | 7462   | PAYROLL DEDUCTIONS             | .00                      | 168.50             |
| 10                               | 7469   | UNEMPLOYMENT BD PAID           | -2,695.11                | -6,096.61          |
| 10                               | 7470   | WORKERS COMP BD PAID           | -64,756.69               | 257,514.16         |
| 10                               | 7474   | KTRS WITHHELD PAYABLE          | .00                      | 188.56             |
| 10                               | 7474A  | OMITTED KTRS WITHHELD PAYABLE  | -107.96                  | 34.68              |
| 10                               | 7484   | STATE LIFE INSURANCE           | .00                      | 28.40              |
| 10                               | 7497   | GARNISHMENT OF WAGES           | 738.03                   | -822.93            |
| 10                               | 7499-A | STATE HEALTH INSURANCE         | 270.14                   | .00                |
| 10                               | 7603   | ENCUMBRANCES                   | -251,621.20              | 1,428,691.72       |
| TOTAL LIABILITIES                |        |                                | -424,834.58              | 1,487,248.38       |
|                                  |        |                                | -----                    | -----              |
| FUND BALANCE                     |        |                                |                          |                    |
| 10                               | 6302   | REVENUES CONTROL               | -4,737,159.83            | -35,311,982.91     |
| 10                               | 7602   | EXPENDITURES CONTROL           | 6,023,060.66             | 22,411,640.20      |
| 10                               | 8753   | RESERVED FOR ENCUMBRANCES      | 251,621.20               | -1,428,691.72      |
| 10                               | 8762   | RESTRICTED FOR SICK LV PAYABLE | .00                      | -950,000.00        |
| TOTAL FUND BALANCE               |        |                                | 1,537,522.03             | -15,279,034.43     |
|                                  |        |                                | -----                    | -----              |
| TOTAL LIABILITIES + FUND BALANCE |        |                                | 1,112,687.45             | -13,791,786.05     |
|                                  |        |                                | =====                    | =====              |

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| FUND: 2 SPECIAL REVENUE          |      |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|---------------------------|--------------------------|--------------------|
| -----                            |      |                           |                          |                    |
| ASSETS                           |      |                           |                          |                    |
| 20                               | 6101 | CASH IN BANK              | -626,153.07              | 1,005,021.53       |
| TOTAL ASSETS                     |      |                           | -626,153.07              | 1,005,021.53       |
|                                  |      |                           | =====                    | =====              |
| LIABILITIES                      |      |                           |                          |                    |
| 20                               | 7421 | ACCOUNTS PAYABLE          | -86,343.31               | -86,343.31         |
| 20                               | 7603 | ENCUMBRANCES              | -116,471.91              | 256,419.25         |
| TOTAL LIABILITIES                |      |                           | -202,815.22              | 170,075.94         |
|                                  |      |                           | -----                    | -----              |
| FUND BALANCE                     |      |                           |                          |                    |
| 20                               | 6302 | REVENUES CONTROL          | -346,991.78              | -4,884,014.93      |
| 20                               | 7602 | EXPENDITURES CONTROL      | 1,059,488.16             | 3,965,336.71       |
| 20                               | 8753 | RESERVED FOR ENCUMBRANCES | 116,471.91               | -256,419.25        |
| TOTAL FUND BALANCE               |      |                           | 828,968.29               | -1,175,097.47      |
|                                  |      |                           | -----                    | -----              |
| TOTAL LIABILITIES + FUND BALANCE |      |                           | 626,153.07               | -1,005,021.53      |
|                                  |      |                           | =====                    | =====              |

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| FUND: 310 CAPITAL OUTLAY FUND |      |                             | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|------|-----------------------------|--------------------------|--------------------|
| -----                         |      |                             |                          |                    |
| ASSETS                        |      |                             |                          |                    |
| 31                            | 6101 | CASH IN BANK                | -948,844.00              | 602,020.32         |
|                               |      |                             | -----                    | -----              |
| TOTAL ASSETS                  |      |                             | -948,844.00              | 602,020.32         |
|                               |      |                             | =====                    | =====              |
|                               |      |                             |                          |                    |
| FUND BALANCE                  |      |                             |                          |                    |
| 31                            | 6302 | REVENUES CONTROL            | -4,121.75                | -1,554,986.07      |
| 31                            | 8764 | RESTRICTED FOR KSFCC ESCROW | 952,965.75               | 952,965.75         |
|                               |      |                             | -----                    | -----              |
| TOTAL FUND BALANCE            |      |                             | 948,844.00               | -602,020.32        |
|                               |      |                             | =====                    | =====              |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------|--------------------------|--------------------|
| -----                                 |      |                      |                          |                    |
| ASSETS                                |      |                      |                          |                    |
| 32                                    | 6101 | CASH IN BANK         | -328,232.44              | 355,940.26         |
| TOTAL ASSETS                          |      |                      | <u>-328,232.44</u>       | <u>355,940.26</u>  |
|                                       |      |                      |                          |                    |
| FUND BALANCE                          |      |                      |                          |                    |
| 32                                    | 6302 | REVENUES CONTROL     | .00                      | -728,278.00        |
| 32                                    | 7602 | EXPENDITURES CONTROL | 328,232.44               | 372,337.74         |
| TOTAL FUND BALANCE                    |      |                      | <u>328,232.44</u>        | <u>-355,940.26</u> |

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| FUND: 360 CONSTRUCTION FUND      |      |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------------|------|---------------------------|--------------------------|----------------------|
| -----                            |      |                           |                          |                      |
| ASSETS                           |      |                           |                          |                      |
| 36                               | 6101 | CASH IN BANK              | -826,619.85              | 2,679,861.53         |
| TOTAL ASSETS                     |      |                           | <u>-826,619.85</u>       | <u>2,679,861.53</u>  |
|                                  |      |                           |                          |                      |
| LIABILITIES                      |      |                           |                          |                      |
| 36                               | 7603 | ENCUMBRANCES              | 209,106.43               | 332,781.99           |
| TOTAL LIABILITIES                |      |                           | <u>209,106.43</u>        | <u>332,781.99</u>    |
|                                  |      |                           |                          |                      |
| FUND BALANCE                     |      |                           |                          |                      |
| 36                               | 6302 | REVENUES CONTROL          | -926,492.71              | -1,005,745.64        |
| 36                               | 7602 | EXPENDITURES CONTROL      | 1,753,112.56             | 6,013,649.24         |
| 36                               | 8753 | RESERVED FOR ENCUMBRANCES | -209,106.43              | -332,781.99          |
| 36                               | 8767 | OTHER RESTRICTED FUNDS    | .00                      | -7,687,765.13        |
| TOTAL FUND BALANCE               |      |                           | <u>617,513.42</u>        | <u>-3,012,643.52</u> |
| TOTAL LIABILITIES + FUND BALANCE |      |                           | <u>826,619.85</u>        | <u>-2,679,861.53</u> |

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| FUND: 51 FOOD SERVICE FUND       |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| -----                            |      |                              |                          |                    |
| ASSETS                           |      |                              |                          |                    |
| 51                               | 6101 | CASH IN BANK                 | 405,168.35               | 323,409.74         |
| 51                               | 6103 | CASH IN BANK DEPOSITORY ACCT | .00                      | 3,111.59           |
| 51                               | 6171 | INVENTORIES FOR CONSUMPTION  | .00                      | 487,448.54         |
|                                  |      |                              | -----                    | -----              |
| TOTAL ASSETS                     |      |                              | 405,168.35               | 813,969.87         |
|                                  |      |                              | =====                    | =====              |
|                                  |      |                              |                          |                    |
| LIABILITIES                      |      |                              |                          |                    |
| 51                               | 7421 | ACCOUNTS PAYABLE             | -139,368.73              | -274,906.28        |
| 51                               | 7603 | ENCUMBRANCES                 | 3,492.00                 | 3,492.00           |
|                                  |      |                              | -----                    | -----              |
| TOTAL LIABILITIES                |      |                              | -135,876.73              | -271,414.28        |
|                                  |      |                              | -----                    | -----              |
|                                  |      |                              |                          |                    |
| FUND BALANCE                     |      |                              |                          |                    |
| 51                               | 6302 | REVENUES CONTROL             | -871,299.52              | -2,771,537.82      |
| 51                               | 7602 | EXPENDITURES CONTROL         | 605,499.90               | 2,232,474.23       |
| 51                               | 8753 | RESERVED FOR ENCUMBRANCES    | -3,492.00                | -3,492.00          |
|                                  |      |                              | -----                    | -----              |
| TOTAL FUND BALANCE               |      |                              | -269,291.62              | -542,555.59        |
|                                  |      |                              | -----                    | -----              |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | -405,168.35              | -813,969.87        |
|                                  |      |                              | =====                    | =====              |

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| FUND: 52 DAY CARE                |      |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|---------------------------|--------------------------|--------------------|
| -----                            |      |                           |                          |                    |
| ASSETS                           |      |                           |                          |                    |
| 52                               | 6101 | CASH IN BANK              | 1,682.42                 | 75,574.53          |
| TOTAL ASSETS                     |      |                           | 1,682.42                 | 75,574.53          |
|                                  |      |                           | =====                    | =====              |
| LIABILITIES                      |      |                           |                          |                    |
| 52                               | 7421 | ACCOUNTS PAYABLE          | -2,426.28                | -2,426.28          |
| 52                               | 7603 | ENCUMBRANCES              | -1,852.58                | 2,110.67           |
| TOTAL LIABILITIES                |      |                           | -4,278.86                | -315.61            |
|                                  |      |                           | -----                    | -----              |
| FUND BALANCE                     |      |                           |                          |                    |
| 52                               | 6302 | REVENUES CONTROL          | -32,129.03               | -201,599.56        |
| 52                               | 7602 | EXPENDITURES CONTROL      | 32,872.89                | 128,451.31         |
| 52                               | 8753 | RESERVED FOR ENCUMBRANCES | 1,852.58                 | -2,110.67          |
| TOTAL FUND BALANCE               |      |                           | 2,596.44                 | -75,258.92         |
|                                  |      |                           | -----                    | -----              |
| TOTAL LIABILITIES + FUND BALANCE |      |                           | -1,682.42                | -75,574.53         |
|                                  |      |                           | =====                    | =====              |

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| FUND: 55 PROPRIETARY FUND        |      |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|---------------------------|--------------------------|--------------------|
| -----                            |      |                           |                          |                    |
| ASSETS                           |      |                           |                          |                    |
| 55                               | 6101 | CASH IN BANK              | -2,266.50                | 8,659.56           |
| TOTAL ASSETS                     |      |                           | -2,266.50                | 8,659.56           |
|                                  |      |                           | =====                    | =====              |
| LIABILITIES                      |      |                           |                          |                    |
| 55                               | 7603 | ENCUMBRANCES              | -570.47                  | 224.07             |
| TOTAL LIABILITIES                |      |                           | -570.47                  | 224.07             |
|                                  |      |                           | -----                    | -----              |
| FUND BALANCE                     |      |                           |                          |                    |
| 55                               | 6302 | REVENUES CONTROL          | -1,515.00                | -28,872.14         |
| 55                               | 7602 | EXPENDITURES CONTROL      | 3,781.50                 | 20,212.58          |
| 55                               | 8753 | RESERVED FOR ENCUMBRANCES | 570.47                   | -224.07            |
| TOTAL FUND BALANCE               |      |                           | 2,836.97                 | -8,883.63          |
|                                  |      |                           | -----                    | -----              |
| TOTAL LIABILITIES + FUND BALANCE |      |                           | 2,266.50                 | -8,659.56          |
|                                  |      |                           | =====                    | =====              |



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| FUND: 7000 TRUST/AGENCY FUNDS |      |                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|------|------------------|--------------------------|--------------------|
| -----                         |      |                  |                          |                    |
| ASSETS                        |      |                  |                          |                    |
| 70                            | 6101 | CASH IN BANK     | 758.04                   | 175,259.29         |
|                               |      |                  | -----                    | -----              |
| TOTAL ASSETS                  |      |                  | 758.04                   | 175,259.29         |
|                               |      |                  | =====                    | =====              |
|                               |      |                  |                          |                    |
| FUND BALANCE                  |      |                  |                          |                    |
| 70                            | 6302 | REVENUES CONTROL | -758.04                  | -175,259.29        |
|                               |      |                  | -----                    | -----              |
| TOTAL FUND BALANCE            |      |                  | -758.04                  | -175,259.29        |
|                               |      |                  | =====                    | =====              |

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| FUND: 8 GOVERNMENTAL ASSETS |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|-------------------------------|--------------------------|--------------------|
| -----                       |      |                               |                          |                    |
| ASSETS                      |      |                               |                          |                    |
| 80                          | 6201 | LAND                          | .00                      | 1,997,405.75       |
| 80                          | 6211 | LAND IMPROVEMENTS             | .00                      | 4,982,041.41       |
| 80                          | 6212 | ACCUMULATED DEP LAND IMPR     | .00                      | -2,092,630.50      |
| 80                          | 6221 | BUILDINGS & BUILDING IMPROVE  | .00                      | 106,584,793.35     |
| 80                          | 6222 | ACCUMULATED DEPREC BUILDINGS  | .00                      | -27,983,555.57     |
| 80                          | 6231 | TECHNOLOGY EQUIPMENT          | -3,510.61                | 9,626,677.59       |
| 80                          | 6232 | ACCUMULATED DEP TECH EQUIP    | 33,637.92                | -7,690,097.50      |
| 80                          | 6241 | VEHICLES                      | -19,206.00               | 9,277,994.29       |
| 80                          | 6242 | ACCUMULATED DEP VEHICLES      | 11,706.00                | -5,843,029.39      |
| 80                          | 6251 | GENERAL EQUIPMENT             | -13,975.09               | 6,607,271.96       |
| 80                          | 6252 | ACCUMULATED DEP GEN EQUIPMENT | 41,077.47                | -5,389,686.67      |
| 80                          | 6261 | CONSTRUCTION WORK IN PROGRESS | .00                      | 11,179,081.65      |
| 80                          | 6302 | REVENUES CONTROL              | 7,681.86                 | 30,982.63          |
| 80                          | 8710 | INVESTMENT IN GOV. ASSETS     | -57,775.31               | -101,293,178.31    |
|                             |      |                               | -----                    | -----              |
| TOTAL ASSETS                |      |                               | -363.76                  | -5,929.31          |
|                             |      |                               | =====                    | =====              |
| LIABILITIES                 |      |                               |                          |                    |
| 80                          | 7602 | EXPENDITURES CONTROL          | 363.76                   | 5,929.31           |
|                             |      |                               | -----                    | -----              |
| TOTAL LIABILITIES           |      |                               | 363.76                   | 5,929.31           |
|                             |      |                               | =====                    | =====              |

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| FUND: 81 FOOD SERVICE ASSETS |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|------|-------------------------------|--------------------------|--------------------|
| -----                        |      |                               |                          |                    |
| ASSETS                       |      |                               |                          |                    |
| 81                           | 6201 | LAND                          | .00                      | 16,790.00          |
| 81                           | 6211 | LAND IMPROVEMENTS             | .00                      | 20,202.22          |
| 81                           | 6212 | ACCUMULATED DEP LAND IMPR     | .00                      | -20,202.22         |
| 81                           | 6221 | BUILDINGS & BUILDING IMPROVE  | .00                      | 318,523.06         |
| 81                           | 6222 | ACCUMULATED DEPREC BUILDINGS  | .00                      | -247,755.96        |
| 81                           | 6231 | TECHNOLOGY EQUIPMENT          | .00                      | 153,852.68         |
| 81                           | 6232 | ACCUMULATED DEP TECH EQUIP    | .00                      | -138,616.83        |
| 81                           | 6241 | VEHICLES                      | .00                      | 59,512.40          |
| 81                           | 6242 | ACCUMULATED DEP VEHICLES      | .00                      | -56,872.01         |
| 81                           | 6251 | GENERAL EQUIPMENT             | .00                      | 2,600,514.98       |
| 81                           | 6252 | ACCUMULATED DEP GEN EQUIPMENT | .00                      | -1,913,851.72      |
| 81                           | 6302 | REVENUES CONTROL              | .00                      | 567.08             |
| 81                           | 8711 | INVESTMENT IN BUSINESS ASSETS | .00                      | -792,917.83        |
| TOTAL ASSETS                 |      |                               | .00                      | -254.15            |
|                              |      |                               | =====                    | =====              |
| LIABILITIES                  |      |                               |                          |                    |
| 81                           | 7602 | EXPENDITURES CONTROL          | .00                      | 254.15             |
| TOTAL LIABILITIES            |      |                               | .00                      | 254.15             |
|                              |      |                               | =====                    | =====              |