

## MUNIS FINANCIAL MANAGEMENT SOLUTIONS

WELCOME TO THE NEIGHBORHOOD

04/02/2010 15:43  
jannisTHE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9PG 1  
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FUND:

| FUND: 1      | GENERAL FUND                     |                                 | NET CHANGE<br>FOR PERIOD   | ACCOUNT<br>BALANCE           |
|--------------|----------------------------------|---------------------------------|----------------------------|------------------------------|
| ASSETS       |                                  |                                 |                            |                              |
| 10           | 6101                             | CASH IN BANK                    | -1,074,566.51              | 32,366,411.67                |
|              | TOTAL ASSETS                     |                                 | <u>-1,074,566.51</u>       | <u>32,366,411.67</u>         |
| LIABILITIES  |                                  |                                 |                            |                              |
| 10           | 7421                             | ACCOUNTS PAYABLE                | -137,443.21                | -322,857.54                  |
| 10           | 7424                             | MATC FBO HCS 403(B) PLAN        | .00                        | 12,464.67                    |
| 10           | 7461                             | ACCR SALARIES & BENEFIT PAYABLE | 93,794.85                  | 11.39                        |
| 10           | 7462                             | PAYROLL DEDUCTIONS              | 58.60                      | 435.92                       |
| 10           | 7469                             | UNEMPLOYMENT BD PAID            | -13,386.30                 | -112,532.77                  |
| 10           | 7470                             | WORKERS COMP BD PAID            | -44,434.14                 | 108,816.67                   |
| 10           | 7473                             | STATE TAX WITHHELD PAYABLE      | .00                        | -112.46                      |
| 10           | 7475                             | CERS WITHHELD PAYABLE           | .00                        | 2,183.60                     |
| 10           | 7482                             | PRUDENTIAL INSURANCE CO         | .00                        | -19.96                       |
| 10           | 7493-B                           | SECURITY DENTAL INSURANCE CO    | .00                        | -309.01                      |
| 10           | 7497                             | GARNISHMENT OF WAGES            | .00                        | 122.03                       |
| 10           | 7499-A                           | STATE HEALTH INSURANCE          | .00                        | 8,648.95                     |
| 10           | 7603                             | ENCUMBRANCES                    | -330,556.99                | 592,475.87                   |
|              | TOTAL LIABILITIES                |                                 | <u>-431,967.19</u>         | <u>289,327.36</u>            |
| FUND BALANCE |                                  |                                 |                            |                              |
| 10           | 6302                             | REVENUES CONTROL                | -4,990,784.67              | -80,259,159.01               |
| 10           | 7602                             | EXPENDITURES CONTROL            | 6,166,761.38               | 49,145,895.85                |
| 10           | 8753                             | RESERVED FOR ENCUMBRANCES       | 330,556.99                 | -592,475.87                  |
| 10           | 8762                             | RESTRICTED FOR SICK LV PAYABLE  | .00                        | -950,000.00                  |
|              | TOTAL FUND BALANCE               |                                 | <u>1,506,533.70</u>        | <u>-32,655,739.03</u>        |
|              | TOTAL LIABILITIES + FUND BALANCE |                                 | <u><u>1,074,566.51</u></u> | <u><u>-32,366,411.67</u></u> |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9

PG 2  
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FUND:

| FUND: 2      | SPECIAL REVENUE |                                  | NET CHANGE<br>FOR PERIOD  | ACCOUNT<br>BALANCE        |
|--------------|-----------------|----------------------------------|---------------------------|---------------------------|
| ASSETS       |                 |                                  |                           |                           |
| 20           | 6101            | CASH IN BANK                     | 641,612.30                | 494,892.53                |
|              |                 | TOTAL ASSETS                     | <u>641,612.30</u>         | <u>494,892.53</u>         |
| LIABILITIES  |                 |                                  |                           |                           |
| 20           | 7421            | ACCOUNTS PAYABLE                 | -112,863.84               | -174,195.44               |
| 20           | 7603            | ENCUMBRANCES                     | -1,577.01                 | 288,338.47                |
|              |                 | TOTAL LIABILITIES                | <u>-114,440.85</u>        | <u>114,143.03</u>         |
| FUND BALANCE |                 |                                  |                           |                           |
| 20           | 6302            | REVENUES CONTROL                 | -2,255,510.10             | -13,793,120.81            |
| 20           | 7602            | EXPENDITURES CONTROL             | 1,726,761.64              | 13,718,273.95             |
| 20           | 8753            | RESERVED FOR ENCUMBRANCES        | 1,577.01                  | -288,338.47               |
| 20           | 8770            | UNRESERVED FUND BALANCE          | .00                       | -245,850.23               |
|              |                 | TOTAL FUND BALANCE               | <u>-527,171.45</u>        | <u>-609,035.56</u>        |
|              |                 | TOTAL LIABILITIES + FUND BALANCE | <u><u>-641,612.30</u></u> | <u><u>-494,892.53</u></u> |

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FUND:

| FUND: 310 CAPITAL OUTLAY FUND |    |                    |                             | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|--------------------|-----------------------------|--------------------------|--------------------|
| ASSETS                        |    |                    |                             |                          |                    |
|                               | 31 | 6101               | CASH IN BANK                | -127,619.30              | 387,683.86         |
|                               |    | TOTAL ASSETS       |                             | <u>-127,619.30</u>       | <u>387,683.86</u>  |
| FUND BALANCE                  |    |                    |                             |                          |                    |
|                               | 31 | 6302               | REVENUES CONTROL            | .00                      | -687,500.00        |
|                               | 31 | 7602               | EXPENDITURES CONTROL        | 127,623.92               | 314,479.32         |
|                               | 31 | 8764               | RESTRICTED FOR KSFCC ESCROW | -4.62                    | -14,663.18         |
|                               |    | TOTAL FUND BALANCE |                             | <u>127,619.30</u>        | <u>-387,683.86</u> |



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BALANCE SHEET FOR 2010 9

PG 4  
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FUND:

| FUND: 320 BUILDING FUND (5 CENT LEVY) |                    |                             |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE  |
|---------------------------------------|--------------------|-----------------------------|--|--------------------------|---------------------|
| ASSETS                                |                    |                             |  |                          |                     |
| 32                                    | 6101               | CASH IN BANK                |  | .00                      | 2,641,192.69        |
|                                       | TOTAL ASSETS       |                             |  | ===== .00                | ===== 2,641,192.69  |
| FUND BALANCE                          |                    |                             |  |                          |                     |
| 32                                    | 6302               | REVENUES CONTROL            |  | .00                      | -6,485,018.00       |
| 32                                    | 7602               | EXPENDITURES CONTROL        |  | .00                      | 3,845,592.52        |
| 32                                    | 8764               | RESTRICTED FOR KSFCC ESCROW |  | .00                      | -1,767.21           |
|                                       | TOTAL FUND BALANCE |                             |  | ===== .00                | ===== -2,641,192.69 |



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BALANCE SHEET FOR 2010 9

PG 5  
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FUND:

| FUND: 360 CONSTRUCTION FUND |                                  |                           |                     | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|---------------------------|---------------------|--------------------------|--------------------|
| ASSETS                      |                                  |                           |                     |                          |                    |
| 36                          | 6101                             | CASH IN BANK              | -988,067.24         | 4,368,304.40             |                    |
|                             | TOTAL ASSETS                     |                           | <u>-988,067.24</u>  | <u>4,368,304.40</u>      |                    |
| LIABILITIES                 |                                  |                           |                     |                          |                    |
| 36                          | 7421                             | ACCOUNTS PAYABLE          | -112,289.85         | -112,289.85              |                    |
| 36                          | 7603                             | ENCUMBRANCES              | -78,894.66          | 65,210.68                |                    |
|                             | TOTAL LIABILITIES                |                           | <u>-191,184.51</u>  | <u>-47,079.17</u>        |                    |
| FUND BALANCE                |                                  |                           |                     |                          |                    |
| 36                          | 6302                             | REVENUES CONTROL          | -292,240.38         | -318,324.32              |                    |
| 36                          | 7602                             | EXPENDITURES CONTROL      | 1,392,597.47        | 13,222,323.26            |                    |
| 36                          | 8753                             | RESERVED FOR ENCUMBRANCES | 78,894.66           | -65,210.68               |                    |
| 36                          | 8767                             | OTHER RESTRICTED FUNDS    | .00                 | -17,160,013.49           |                    |
|                             | TOTAL FUND BALANCE               |                           | <u>1,179,251.75</u> | <u>-4,321,225.23</u>     |                    |
|                             | TOTAL LIABILITIES + FUND BALANCE |                           | <u>-988,067.24</u>  | <u>-4,368,304.40</u>     |                    |



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BALANCE SHEET FOR 2010 9

PG 6  
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FUND:

| FUND: 51     | FOOD SERVICE FUND |                                  |                             | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|--------------|-------------------|----------------------------------|-----------------------------|--------------------------|----------------------|
| ASSETS       |                   |                                  |                             |                          |                      |
|              | 51                | 6101                             | CASH IN BANK                | 197,946.05               | 1,328,795.03         |
|              | 51                | 6103                             | PETTY CASH                  | .00                      | 1,297.90             |
|              | 51                | 6171                             | INVENTORIES FOR CONSUMPTION | .00                      | 244,608.63           |
|              |                   | TOTAL ASSETS                     |                             | <u>197,946.05</u>        | <u>1,574,701.56</u>  |
| LIABILITIES  |                   |                                  |                             |                          |                      |
|              | 51                | 7421                             | ACCOUNTS PAYABLE            | -125,749.35              | -353,907.31          |
|              | 51                | 7603                             | ENCUMBRANCES                | 30,517.00                | 30,517.00            |
|              |                   | TOTAL LIABILITIES                |                             | <u>-95,232.35</u>        | <u>-323,390.31</u>   |
| FUND BALANCE |                   |                                  |                             |                          |                      |
|              | 51                | 6302                             | REVENUES CONTROL            | -706,274.30              | -6,138,616.77        |
|              | 51                | 7602                             | EXPENDITURES CONTROL        | 634,077.60               | 4,917,822.52         |
|              | 51                | 8753                             | RESERVED FOR ENCUMBRANCES   | -30,517.00               | -30,517.00           |
|              |                   | TOTAL FUND BALANCE               |                             | <u>-102,713.70</u>       | <u>-1,251,311.25</u> |
|              |                   | TOTAL LIABILITIES + FUND BALANCE |                             | <u>-197,946.05</u>       | <u>-1,574,701.56</u> |



04/02/2010 15:43  
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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9

PG 7  
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FUND:

| FUND: 52 DAY CARE |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS            |    |      |                                  |                          |                    |
|                   | 52 | 6101 | CASH IN BANK                     | 28,112.91                | 148,375.31         |
|                   |    |      | TOTAL ASSETS                     | <u>28,112.91</u>         | <u>148,375.31</u>  |
| LIABILITIES       |    |      |                                  |                          |                    |
|                   | 52 | 7421 | ACCOUNTS PAYABLE                 | -281.18                  | -1,306.46          |
|                   | 52 | 7603 | ENCUMBRANCES                     | -2,919.30                | 1,758.40           |
|                   |    |      | TOTAL LIABILITIES                | <u>-3,200.48</u>         | <u>451.94</u>      |
| FUND BALANCE      |    |      |                                  |                          |                    |
|                   | 52 | 6302 | REVENUES CONTROL                 | -64,160.00               | -431,687.68        |
|                   | 52 | 7602 | EXPENDITURES CONTROL             | 36,328.27                | 284,618.83         |
|                   | 52 | 8753 | RESERVED FOR ENCUMBRANCES        | 2,919.30                 | -1,758.40          |
|                   |    |      | TOTAL FUND BALANCE               | <u>-24,912.43</u>        | <u>-148,827.25</u> |
|                   |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-28,112.91</u>        | <u>-148,375.31</u> |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9

PG 8  
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FUND:

| FUND: 55 PROPRIETARY FUND |    |                                  |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----|----------------------------------|---------------------------|--------------------------|--------------------|
| ASSETS                    |    |                                  |                           |                          |                    |
|                           | 55 | 6101                             | CASH IN BANK              | -1,350.00                | 30,476.10          |
|                           |    | TOTAL ASSETS                     |                           | <u>-1,350.00</u>         | <u>30,476.10</u>   |
| LIABILITIES               |    |                                  |                           |                          |                    |
|                           | 55 | 7421                             | ACCOUNTS PAYABLE          | -261.51                  | -1,325.10          |
|                           | 55 | 7603                             | ENCUMBRANCES              | 1,733.23                 | 4,341.92           |
|                           |    | TOTAL LIABILITIES                |                           | <u>1,471.72</u>          | <u>3,016.82</u>    |
| FUND BALANCE              |    |                                  |                           |                          |                    |
|                           | 55 | 6302                             | REVENUES CONTROL          | -5,102.50                | -81,922.71         |
|                           | 55 | 7602                             | EXPENDITURES CONTROL      | 6,714.01                 | 52,771.71          |
|                           | 55 | 8753                             | RESERVED FOR ENCUMBRANCES | -1,733.23                | -4,341.92          |
|                           |    | TOTAL FUND BALANCE               |                           | <u>-121.72</u>           | <u>-33,492.92</u>  |
|                           |    | TOTAL LIABILITIES + FUND BALANCE |                           | <u>1,350.00</u>          | <u>-30,476.10</u>  |





04/02/2010 15:43  
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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9

PG 9  
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FUND:

| FUND: 61           | FISCAL AGENT FUND |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------|-------------------|----------------------|--------------------------|--------------------|
| FUND BALANCE       |                   |                      |                          |                    |
| 61                 | 6302              | REVENUES CONTROL     | .00                      | -191,787.77        |
| 61                 | 7602              | EXPENDITURES CONTROL | .00                      | 191,787.77         |
| TOTAL FUND BALANCE |                   |                      | =====00                  | =====00            |

04/02/2010 15:43  
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BALANCE SHEET FOR 2010 9PG 10  
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FUND:

| FUND: 7000 TRUST/AGENCY FUNDS |    |      |                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|--------------------|--------------------------|--------------------|
| ASSETS                        |    |      |                    |                          |                    |
|                               | 70 | 6101 | CASH IN BANK       | 262.38                   | 191,903.40         |
|                               |    |      | TOTAL ASSETS       | <u>262.38</u>            | <u>191,903.40</u>  |
| FUND BALANCE                  |    |      |                    |                          |                    |
|                               | 70 | 6302 | REVENUES CONTROL   | -262.38                  | -191,903.40        |
|                               |    |      | TOTAL FUND BALANCE | <u>-262.38</u>           | <u>-191,903.40</u> |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9

PG 11  
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FUND:

| FUND: 8      | GOVERNMENTAL ASSETS |                               |     | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------|---------------------|-------------------------------|-----|--------------------------|--------------------|
| ASSETS       |                     |                               |     |                          |                    |
| 80           | 6201                | LAND                          | .00 | 5,359,251.13             |                    |
| 80           | 6211                | LAND IMPROVEMENTS             | .00 | 5,114,920.57             |                    |
| 80           | 6212                | ACCUMULATED DEP LAND IMPR     | .00 | -3,017,057.39            |                    |
| 80           | 6221                | BUILDINGS & BUILDING IMPROVE  | .00 | 160,745,032.70           |                    |
| 80           | 6222                | ACCUMULATED DEPREC BUILDINGS  | .00 | -39,520,731.91           |                    |
| 80           | 6231                | TECHNOLOGY EQUIPMENT          | .00 | 7,300,958.05             |                    |
| 80           | 6232                | ACCUMULATED DEP TECH EQUIP    | .00 | -5,781,447.65            |                    |
| 80           | 6241                | VEHICLES                      | .00 | 11,077,190.41            |                    |
| 80           | 6242                | ACCUMULATED DEP VEHICLES      | .00 | -8,047,916.11            |                    |
| 80           | 6251                | GENERAL EQUIPMENT             | .00 | 7,594,143.81             |                    |
| 80           | 6252                | ACCUMULATED DEP GEN EQUIPMENT | .00 | -6,125,429.57            |                    |
| 80           | 6261                | CONSTRUCTION WORK IN PROGRESS | .00 | 18,887,300.17            |                    |
| 80           | 8710                | INVESTMENT IN GOV. ASSETS     | .00 | -153,586,214.21          |                    |
| TOTAL ASSETS |                     |                               | .00 | .00                      |                    |



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THE HARDIN COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2010 9

PG 12  
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FUND:

| 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                      | -273,239.07        |
| 81           | 6231                | TECHNOLOGY EQUIPMENT          | .00                      | 69,830.85          |
| 81           | 6232                | ACCUMULATED DEP TECH EQUIP    | .00                      | -69,758.48         |
| 81           | 6241                | VEHICLES                      | .00                      | 49,012.40          |
| 81           | 6242                | ACCUMULATED DEP VEHICLES      | .00                      | -49,012.40         |
| 81           | 6251                | GENERAL EQUIPMENT             | .00                      | 3,314,726.19       |
| 81           | 6252                | ACCUMULATED DEP GEN EQUIPMENT | .00                      | -2,138,934.84      |
| 81           | 8711                | INVESTMENT IN BUSINESS ASSETS | .00                      | -1,237,937.71      |
| TOTAL ASSETS |                     |                               | =====                    | =====              |
|              |                     |                               | .00                      | .00                |

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