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\*\*\*\*HAZARD INDEPENDENT SCHOOLS\*\*\*\*  
BALANCE SHEET REPORT FOR FY2021

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GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,216,671.01
CASH EMMA ROSS	15,171.60
CASH EVA SMITH	5,624.64
CASH-WALDON DARB	42,552.93
INVESTMENTS-WALDON DARB	175,000.00
ACCOUNTS RECEIVABLE	74,410.14
TOTAL ASSETS	3,529,430.32
LIABILITIES	
ACCOUNTS PAYABLE	-7,967.34
TOTAL LIABILITIES	-7,967.34
FUND BALANCE	
NONSPENDABLE FUND BALANCE	-23,650.65
NONSPENDABLE FUND BALANCE	-175,000.00
RESTRICTED FUND BALANCE-WD	-44,524.23
RESTRICTED SICK LEAVE PAYABLE	-148,496.00
ASSIGNED-PURCH OBL - PRD 13/YE	-65,644.16
UNASSIGNED FUND BALANCE	-3,064,147.94
TOTAL FUND BALANCE FOR FUND 1	-3,521,462.98

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	1,036,940.83
TOTAL ASSETS	1,036,940.83
LIABILITIES	
INTERFUND PAYABLES	-933,961.69
ACCOUNTS PAYABLE	-31,116.26
DEFERRED REVENUE	-71,862.88
TOTAL LIABILITIES	-1,036,940.83
FUND BALANCE	
RESTRICTED GRANTS	171,042.97
ASSIGNED-PURCH OBL - PRD 13/YE	-171,042.97
TOTAL FUND BALANCE FOR FUND 2	.00

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	9,217.30
TOTAL ASSETS	9,217.30
FUND BALANCE	
RESTRICTED FUND BALANCE	-9,217.30
TOTAL FUND BALANCE FOR FUND 21	-9,217.30

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SPECIAL REV SCHOOL ACT FUND (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	128,297.10
TOTAL ASSETS	128,297.10
LIABILITIES	
ACCOUNTS PAYABLE	-9,235.00
TOTAL LIABILITIES	-9,235.00
FUND BALANCE	
RESTRICTED - OTHER	-119,062.10
TOTAL FUND BALANCE FOR FUND 25	-119,062.10

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	482,099.08
TOTAL ASSETS	482,099.08
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-410,814.37
RESTRICTED-SFCC ESCROW-CURRENT	-71,284.71
TOTAL FUND BALANCE FOR FUND 310	-482,099.08

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BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	535,429.14
TOTAL ASSETS	535,429.14
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-199,969.75
RESTRICTED-FUTURE CONSTR BG-1	-335,459.39
TOTAL FUND BALANCE FOR FUND 320	-535,429.14

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	541,416.22
TOTAL ASSETS	541,416.22
FUND BALANCE	
RESTRICTED GRANTS	-1,079,888.95
RESTRICTED-FUTURE CONSTR BG-1	538,472.73
TOTAL FUND BALANCE FOR FUND 360	-541,416.22

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	358,648.16
ACCOUNTS RECEIVABLE	130,320.41
INVENTORIES FOR CONSUMPTION	6,171.00
DEFERRED OUTFLOWS OPEB LIAB	65,330.00
DEFERRED OUTFLOWS PENSION	167,232.00
TOTAL ASSETS	727,701.57
LIABILITIES	
ACCOUNTS PAYABLE	-1,057.82
UNFUNDED PENSION LIAB	-139,972.00
UNFUNDED PENSION LIAB	-585,445.00
DEFERRED INFLOW OPEB LIAB	-49,956.00
DEFERRED INFLOWS PENSIONS	-23,149.00
TOTAL LIABILITIES	-799,579.82
FUND BALANCE	
RESTRICTED OPEB LIAB	124,598.00
RESTRICTED OTHER	441,362.00
UNASSIGNED FUND BALANCE	-494,081.75
TOTAL FUND BALANCE FOR FUND 51	71,878.25



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DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	31,572.23
ACCOUNTS RECEIVABLE	5,199.00
TOTAL ASSETS	36,771.23
FUND BALANCE	
RESTRICTED-NEW ASSETS(FD SVC)	-36,771.23
TOTAL FUND BALANCE FOR FUND 52	-36,771.23

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	289,565.00
LAND IMPROVEMENTS	8,003,359.47
BUILDING & BUILDING IMPROVEMTS	5,344,546.95
TECHNOLOGY EQUIPMENT	4,061,940.99
VEHICLES	992,234.90
GENERAL EQUIPMENT	600,649.45
CONSTRUCTION WORK IN PROGRESS	11,713,822.05
TOTAL ASSETS	31,006,118.81
LIABILITIES	
ACCUM DEP-LAND IMPROVEMENTS	-409,958.20
ACCUM DEP-BUILDINGS & IMPROVE	-4,133,017.28
ACCUM DEP-TECHNOLOGY	-708,902.44
ACCUM DEP-VEHICLES	-467,615.69
ACCUM DEP-GENERAL EQUIPMENT	-269,285.30
TOTAL LIABILITIES	-5,988,778.91
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-31,669,180.19
UNASSIGNED FUND BALANCE	6,651,840.29
TOTAL FUND BALANCE FOR FUND 8	-25,017,339.90

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	17,246.00
GENERAL EQUIPMENT	449,859.80
TOTAL ASSETS	467,105.80
LIABILITIES	
ACCUM DEP-TECHNOLOGY	-17,246.00
ACCUM DEP-GENERAL EQUIPMENT	-211,253.75
TOTAL LIABILITIES	-228,499.75
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-238,606.05
TOTAL FUND BALANCE FOR FUND 81	-238,606.05

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FOOD SERVICE ASSETS (81) ACCOUNT  
BALANCE

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Activity does not exist for Fund 1.  
Activity does not exist for Fund 2.  
Activity does not exist for Fund 310.  
Activity does not exist for Fund 320.  
Activity does not exist for Fund 51\*.

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\*\* END OF REPORT - Generated by regina cornett \*\*