

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	3,205,219.74	36,589,635.07
10	6153	ACCOUNTS RECEIVABLE	-1,014,184.41	45,239.93
TOTAL ASSETS			2,191,035.33	36,634,875.00
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-462,808.87	-1,052,275.75
10	7461I	MUTUAL OF OMAHA	91.36	142.86
10	7469	UNEMPLOYMENT BD PAID	20,512.01	20,512.01
10	7469A	ELIZABETHTOWN CITY TAX	-17.24	-17.24
10	7469C	VINE GROVE CITY TAX	13,427.39	13,427.39
10	7470	WORKERS COMP BD PAID	-13,285.79	-13,285.79
10	7471	FEDERAL TAX WITHHELD PAYABLE	-6,458.15	.00
10	7472	FICA WITHHELD PAYABLE	803.92	803.92
10	7473	STATE TAX WITHHELD PAYABLE	-66.13	-66.13
10	7474	KTRS WITHHELD PAYABLE	2,440.14	2,440.14
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	-100.00
10	7475	CERS WITHHELD PAYABLE	-9.83	-9.83
10	7499G	GARNISHMENT OF WAGES	857.37	857.37
10	7603	PURCHASE OBLIGATIONS	2,748,197.06	4,762,109.29
TOTAL LIABILITIES			2,303,583.24	3,734,538.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-34,025,012.82	-34,025,012.82
10	7602	EXPENDITURES CONTROL	4,096,234.36	4,096,234.36
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-2,000,000.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,748,197.06	-4,762,109.29
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,017,611.41
10	8770	UNASSIGNED FUND BALANCE	28,182,356.95	-3,043,591.65
TOTAL FUND BALANCE			-4,494,618.57	-40,369,413.24
TOTAL LIABILITIES + FUND BALANCE			-2,191,035.33	-36,634,875.00

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-871,532.42	-3,122,987.34	
20	6153	ACCOUNTS RECEIVABLE	-4,089,616.07	286.60	
TOTAL ASSETS			-4,961,148.49	-3,122,700.74	
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	17,357.67	-478,453.36	
20	7481A	DEFERRED REVENUE	950,393.38	-1,125.00	
20	7603	PURCHASE OBLIGATIONS	921,904.30	1,498,998.82	
TOTAL LIABILITIES			1,889,655.35	1,019,420.46	
FUND BALANCE					
20	6302	REVENUES CONTROL	2,413,008.18	2,413,008.18	
20	7602	EXPENDITURES CONTROL	1,580,389.26	1,580,389.26	
20	8731	RESTRICTED GRANTS	.00	-395,563.04	
20	8753	ASSIGNED-PURCH OBL - CURRENT	-921,904.30	-1,498,998.82	
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	577,094.52	
20	8770	UNASSIGNED FUND BALANCE	.00	-572,649.82	
TOTAL FUND BALANCE			3,071,493.14	2,103,280.28	
TOTAL LIABILITIES + FUND BALANCE			4,961,148.49	3,122,700.74	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 22    DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		1,920.33	642,818.07
	TOTAL ASSETS			1,920.33	642,818.07
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		20,227.01	-6,177.23
22	7603	PURCHASE OBLIGATIONS		31,598.88	36,451.64
	TOTAL LIABILITIES			51,825.89	30,274.41
FUND BALANCE					
22	6302	REVENUES CONTROL		-31,681.25	-31,681.25
22	7602	EXPENDITURES CONTROL		9,533.91	9,533.91
22	8737	RESTRICTED - OTHER		.00	-614,493.50
22	8753	ASSIGNED-PURCH OBL - CURRENT		-31,598.88	-36,451.64
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	4,852.76
22	8770	UNASSIGNED FUND BALANCE		.00	-4,852.76
	TOTAL FUND BALANCE			-53,746.22	-673,092.48
	TOTAL LIABILITIES + FUND BALANCE			-1,920.33	-642,818.07

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,153,549.26
			TOTAL ASSETS	.00	1,153,549.26
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,153,549.26
			TOTAL FUND BALANCE	.00	-1,153,549.26
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,153,549.26

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	671,987.00	671,987.00
			TOTAL ASSETS	671,987.00	671,987.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-671,987.00	-671,987.00
			TOTAL FUND BALANCE	-671,987.00	-671,987.00
			TOTAL LIABILITIES + FUND BALANCE	-671,987.00	-671,987.00

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,762,327.00	2,840,636.43
			TOTAL ASSETS	2,762,327.00	2,840,636.43
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,762,327.00	-2,762,327.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-2,762,327.00	-2,840,636.43
			TOTAL LIABILITIES + FUND BALANCE	-2,762,327.00	-2,840,636.43

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,178,995.38	6,286,018.09	
	TOTAL ASSETS		-1,178,995.38	6,286,018.09	
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	1,173,739.76	-7,899.38	
36	7603	PURCHASE OBLIGATIONS	-1,096,166.68	3,353,115.51	
	TOTAL LIABILITIES		77,573.08	3,345,216.13	
FUND BALANCE					
36	6302	REVENUES CONTROL	-38,285.34	-38,285.34	
36	7602	EXPENDITURES CONTROL	43,540.96	43,540.96	
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-6,283,374.33	
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,096,166.68	-3,353,115.51	
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,449,282.19	
36	8770	UNASSIGNED FUND BALANCE	.00	-4,449,282.19	
	TOTAL FUND BALANCE		1,101,422.30	-9,631,234.22	
	TOTAL LIABILITIES + FUND BALANCE		1,178,995.38	-6,286,018.09	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,825,607.10	-1,537,141.09
			TOTAL ASSETS	-1,825,607.10	-1,537,141.09
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,825,607.10	1,825,607.10
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	1,825,607.10	1,537,141.09
			TOTAL LIABILITIES + FUND BALANCE	1,825,607.10	1,537,141.09



# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	889,676.48	1,329,022.73
51	6153	ACCOUNTS RECEIVABLE	-771,589.35	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	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			118,087.13	4,037,114.12
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	11,654.29	-12,738.64
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00
51	7603	PURCHASE OBLIGATIONS	2,751,496.62	2,774,067.36
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00
TOTAL LIABILITIES			2,763,150.91	-7,787,164.28
FUND BALANCE				
51	6302	REVENUES CONTROL	-813,785.75	-813,785.75
51	7602	EXPENDITURES CONTROL	144,038.24	144,038.24
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	540,006.09	-769,929.97
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,751,496.62	-2,774,067.36
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,570.74
51	8770	UNASSIGNED FUND BALANCE	.00	-22,570.74
TOTAL FUND BALANCE			-2,881,238.04	3,750,050.16
TOTAL LIABILITIES + FUND BALANCE			-118,087.13	-4,037,114.12

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	6,971.11	448,612.40
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			6,971.11	1,394,319.40
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-276.59	-1,311.19
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	3,328.38	11,617.19
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			3,051.79	-3,849,246.00
FUND BALANCE				
52	6302	REVENUES CONTROL	-461,517.69	-461,517.69
52	7602	EXPENDITURES CONTROL	14,216.48	14,216.48
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	440,606.69	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-3,328.38	-11,617.19
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,288.81
52	8770	UNASSIGNED FUND BALANCE	.00	-8,288.81
TOTAL FUND BALANCE			-10,022.90	2,454,926.60
TOTAL LIABILITIES + FUND BALANCE			-6,971.11	-1,394,319.40

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-125.72	8,492.88
	53	6153	ACCOUNTS RECEIVABLE	-265.55	599.00
		TOTAL ASSETS		-391.27	9,091.88
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	180.87	-59.13
		TOTAL LIABILITIES		180.87	-59.13
FUND BALANCE					
	53	6302	REVENUES CONTROL	-9,243.15	-9,243.15
	53	7602	EXPENDITURES CONTROL	210.40	210.40
	53	8739	RESTRICTED-NEW ASSETS	9,243.15	.00
		TOTAL FUND BALANCE		210.40	-9,032.75
		TOTAL LIABILITIES + FUND BALANCE		391.27	-9,091.88

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
55	6101	CASH IN BANK		2,609.96	5,993.17
55	6153	ACCOUNTS RECEIVABLE		-906.25	3,386.00
55	64000	DEFERRED OUTFLOW- OPEB		.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES		.00	17,039.00
TOTAL ASSETS				1,703.71	33,301.17
LIABILITIES					
55	7421	ACCOUNTS PAYABLE		187.66	-525.43
55	75410	DEFERRED INFLOW- OPEB		.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY		.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	1,132.61		1,132.61
55	77000	DEFERRED INFLOW OPEB		.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES		.00	-3,001.00
TOTAL LIABILITIES				1,320.27	-97,020.82
FUND BALANCE					
55	6302	REVENUES CONTROL		-10,635.37	-10,635.37
55	7602	EXPENDITURES CONTROL		1,781.63	1,781.63
55	87370	OTHER OPEB LIAB ENTER FUNDS		.00	16,403.00
55	8737P	RESTRICTED-OTHER PENSION		.00	57,303.00
55	8739	RESTRICTED-NEW ASSETS		6,962.37	.00
55	8753	ASSIGNED-PURCH OBL - CURRENT		-1,132.61	-1,132.61
TOTAL FUND BALANCE				-3,023.98	63,719.65
TOTAL LIABILITIES + FUND BALANCE				-1,703.71	-33,301.17

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	963.68	158,226.92
			TOTAL ASSETS	963.68	158,226.92
FUND BALANCE					
	70	6302	REVENUES CONTROL	-158,226.92	-158,226.92
	70	8739	RESTRICTED-NEW ASSETS	157,263.24	.00
			TOTAL FUND BALANCE	-963.68	-158,226.92
			TOTAL LIABILITIES + FUND BALANCE	-963.68	-158,226.92

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

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	-5,787,612.57
80	6221	BUILDINGS & BUILDING IMPROVE	.00	278,080,965.64
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-99,630,378.85
80	6231	TECHNOLOGY EQUIPMENT	.00	6,739,649.77
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-6,598,833.47
80	6241	VEHICLES	37,000.00	18,982,535.56
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,693,741.53
80	6251	GENERAL EQUIPMENT	.00	8,308,674.36
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-6,755,732.21
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	42,907,092.86
80	8710	INVESTMENT IN GOV. ASSETS	-37,000.00	-242,163,200.07
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 1

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	-189,014.35
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	-199,206.71
81	6251	GENERAL EQUIPMENT	81,647.00	4,454,386.07
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,192,421.14
81	8711	INVESTMENT IN BUSINESS ASSETS	-81,647.00	-1,317,786.30
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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