

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,716,931.78	33,624,399.47
10	6153	ACCOUNTS RECEIVABLE	11,329.30	78,989.02
TOTAL ASSETS			-2,705,602.48	33,703,388.49
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-42,663.19	-324,478.25
10	7421B	ACTIVE CARD INTEGRATION PAYABL	.00	-700.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	9,922.74	-14,999.94
10	7461C	KENTUCKY STATE TREASURER	2,223.56	.00
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-41.53
10	7461I	MUTUAL OF OMAHA	.00	142.86
10	7462	PAYROLL DEDUCTIONS	539.15	539.15
10	7469	UNEMPLOYMENT BD PAID	8,222.78	19,061.92
10	7469A	ELIZABETHTOWN CITY TAX	.00	-17.24
10	7469C	VINE GROVE CITY TAX	-13,427.38	.01
10	7470	WORKERS COMP BD PAID	-40,370.19	-104,789.39
10	7472	FICA WITHHELD PAYABLE	.00	803.92
10	7473	STATE TAX WITHHELD PAYABLE	.00	-66.13
10	7474	KTRS WITHHELD PAYABLE	.00	2,496.71
10	7474A	KTRS OMITTED CONTRIBUTIONS	-200.00	-700.00
10	7475	CERS WITHHELD PAYABLE	.00	1,338.34
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-2,467.72
10	7499G	GARNISHMENT OF WAGES	-1,110.51	-253.14
10	7603	PURCHASE OBLIGATIONS	-505,742.41	2,719,437.25
TOTAL LIABILITIES			-582,605.45	2,295,306.82
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,643,384.61	-51,263,545.65
10	7602	EXPENDITURES CONTROL	8,425,850.13	23,662,813.08
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	505,742.41	-2,719,437.25
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,017,611.41
10	8770	UNASSIGNED FUND BALANCE	.00	-3,043,591.65
TOTAL FUND BALANCE			3,288,207.93	-35,998,695.31
TOTAL LIABILITIES + FUND BALANCE			2,705,602.48	-33,703,388.49

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-1,029,962.32		341,037.23
20	6153	ACCOUNTS RECEIVABLE	.00		286.60
TOTAL ASSETS			-1,029,962.32		341,323.83
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	30,711.60		-364,954.80
20	7481A	DEFERRED REVENUE	.00		-1,125.00
20	7603	PURCHASE OBLIGATIONS	2,041,288.19		5,435,412.09
TOTAL LIABILITIES			2,071,999.79		5,069,332.29
FUND BALANCE					
20	6302	REVENUES CONTROL	-1,189,908.12		-6,474,218.21
20	7602	EXPENDITURES CONTROL	2,189,158.84		6,890,092.52
20	8731	RESTRICTED GRANTS	.00		-395,563.04
20	8753	ASSIGNED-PURCH OBL - CURRENT	-2,041,288.19		-5,435,412.09
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		577,094.52
20	8770	UNASSIGNED FUND BALANCE	.00		-572,649.82
TOTAL FUND BALANCE			-1,042,037.47		-5,410,656.12
TOTAL LIABILITIES + FUND BALANCE			1,029,962.32		-341,323.83

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 22    DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK	27,303.68	668,133.13	
	TOTAL ASSETS		27,303.68	668,133.13	
LIABILITIES					
22	7421	ACCOUNTS PAYABLE	-2,691.38	-11,011.78	
22	7603	PURCHASE OBLIGATIONS	12,261.94	86,602.03	
	TOTAL LIABILITIES		9,570.56	75,590.25	
FUND BALANCE					
22	6302	REVENUES CONTROL	-50,162.42	-117,537.87	
22	7602	EXPENDITURES CONTROL	25,550.12	74,910.02	
22	8737	RESTRICTED - OTHER	.00	-614,493.50	
22	8753	ASSIGNED-PURCH OBL - CURRENT	-12,261.94	-86,602.03	
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,852.76	
22	8770	UNASSIGNED FUND BALANCE	.00	-4,852.76	
	TOTAL FUND BALANCE		-36,874.24	-743,723.38	
	TOTAL LIABILITIES + FUND BALANCE		-27,303.68	-668,133.13	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

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 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	671,987.00
			TOTAL ASSETS	.00	671,987.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-671,987.00
			TOTAL FUND BALANCE	.00	-671,987.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-671,987.00

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,116,110.33	55,529,943.01	
	TOTAL ASSETS		-1,116,110.33	55,529,943.01	
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	-1,580.91	-1,580.91	
36	7603	PURCHASE OBLIGATIONS	-881,908.96	48,261,132.29	
	TOTAL LIABILITIES		-883,489.87	48,259,551.38	
FUND BALANCE					
36	6302	REVENUES CONTROL	-24,016.91	-52,909,712.22	
36	7602	EXPENDITURES CONTROL	1,141,708.15	3,664,724.45	
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-6,283,374.33	
36	8753	ASSIGNED-PURCH OBL - CURRENT	881,908.96	-48,261,132.29	
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		1,999,600.20	-103,789,494.39	
	TOTAL LIABILITIES + FUND BALANCE		1,116,110.33	-55,529,943.01	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,113,028.87	-2,879,596.21
			TOTAL ASSETS	-1,113,028.87	-2,879,596.21
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,113,028.87	3,168,062.22
	40	8736	RESTRICTED - DEBT SERVICE	.00	-288,466.01
			TOTAL FUND BALANCE	1,113,028.87	2,879,596.21
			TOTAL LIABILITIES + FUND BALANCE	1,113,028.87	2,879,596.21



# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	893,554.71	1,805,311.15	
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			893,554.71	4,513,402.54	
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	-24,285.39	-96,910.03	
51	75410	DEFERRED INFLOW- OPEB	.00	-1,843,295.00	
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,708,218.00	
51	7603	PURCHASE OBLIGATIONS	-437,063.74	1,588,680.65	
51	77000	DEFERRED INFLOW OPEB	.00	-672,684.00	
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-324,296.00	
TOTAL LIABILITIES			-461,349.13	-9,056,722.38	
FUND BALANCE					
51	6302	REVENUES CONTROL	-1,706,846.87	-3,441,955.80	
51	7602	EXPENDITURES CONTROL	837,577.55	2,380,091.26	
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	-769,929.97	
51	8753	ASSIGNED-PURCH OBL - CURRENT	437,063.74	-1,588,680.65	
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,570.74	
51	8770	UNASSIGNED FUND BALANCE	.00	-22,570.74	
TOTAL FUND BALANCE			-432,205.58	4,543,319.84	
TOTAL LIABILITIES + FUND BALANCE			-893,554.71	-4,513,402.54	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	101,197.91	747,174.88
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			101,197.91	1,692,881.88
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-737.91	-1,331.84
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	25,032.60	41,805.49
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			24,294.69	-3,819,078.35
FUND BALANCE				
52	6302	REVENUES CONTROL	-124,213.00	-829,990.11
52	7602	EXPENDITURES CONTROL	23,753.00	84,147.07
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	648,471.00
52	8737P	RESTRICTED-OTHER PENSION	.00	2,265,374.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-25,032.60	-41,805.49
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,288.81
52	8770	UNASSIGNED FUND BALANCE	.00	-8,288.81
TOTAL FUND BALANCE			-125,492.60	2,126,196.47
TOTAL LIABILITIES + FUND BALANCE			-101,197.91	-1,692,881.88

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK	-335.56		7,126.19
53	6153	ACCOUNTS RECEIVABLE	-840.00		5,701.00
TOTAL ASSETS			-1,175.56		12,827.19
LIABILITIES					
53	7421	ACCOUNTS PAYABLE	236.83		.00
53	7603	PURCHASE OBLIGATIONS	312.00		677.00
TOTAL LIABILITIES			548.83		677.00
FUND BALANCE					
53	6302	REVENUES CONTROL	-100.00		-16,715.15
53	7602	EXPENDITURES CONTROL	1,038.73		3,887.96
53	8753	ASSIGNED-PURCH OBL - CURRENT	-312.00		-677.00
TOTAL FUND BALANCE			626.73		-13,504.19
TOTAL LIABILITIES + FUND BALANCE			1,175.56		-12,827.19

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-2,745.80	24,113.04
55	6153	ACCOUNTS RECEIVABLE	718.75	4,211.00
55	64000	DEFERRED OUTFLOW- OPEB	.00	6,883.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	17,039.00
TOTAL ASSETS			-2,027.05	52,246.04
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-2,939.89	-3,561.23
55	75410	DEFERRED INFLOW- OPEB	.00	-17,060.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-71,341.00
55	7603	PURCHASE OBLIGATIONS	-4,013.29	258.26
55	77000	DEFERRED INFLOW OPEB	.00	-6,226.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-3,001.00
TOTAL LIABILITIES			-6,953.18	-100,930.97
FUND BALANCE				
55	6302	REVENUES CONTROL	-3,006.25	-41,897.74
55	7602	EXPENDITURES CONTROL	7,973.19	17,134.93
55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	16,403.00
55	8737P	RESTRICTED-OTHER PENSION	.00	57,303.00
55	8753	ASSIGNED-PURCH OBL - CURRENT	4,013.29	-258.26
TOTAL FUND BALANCE			8,980.23	48,684.93
TOTAL LIABILITIES + FUND BALANCE			2,027.05	-52,246.04

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	68.77	159,042.61
			TOTAL ASSETS	68.77	159,042.61
FUND BALANCE					
	70	6302	REVENUES CONTROL	-68.77	-159,042.61
			TOTAL FUND BALANCE	-68.77	-159,042.61
			TOTAL LIABILITIES + FUND BALANCE	-68.77	-159,042.61

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

FUND: 8      GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,716,438.91
80	6211	LAND IMPROVEMENTS	.00	10,891,774.18
80	6212	ACCUMULATED DEP LAND IMPR	.00	-5,785,245.15
80	6221	BUILDINGS & BUILDING IMPROVE	.00	278,076,959.79
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-99,627,854.85
80	6231	TECHNOLOGY EQUIPMENT	-12,189.00	6,613,869.62
80	6232	ACCUMULATED DEP TECH EQUIP	12,189.00	-6,473,053.32
80	6241	VEHICLES	.00	19,458,995.56
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,693,741.53
80	6251	GENERAL EQUIPMENT	4,747.05	8,224,676.73
80	6252	ACCUMULATED DEP GEN EQUIPMENT	950.40	-6,686,081.57
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	42,907,092.86
80	6302	REVENUES CONTROL	211.20	20,701.74
80	8710	INVESTMENT IN GOV. ASSETS	-5,935.05	-242,645,595.12
TOTAL ASSETS			-26.40	-1,062.15
LIABILITIES				
80	7602	EXPENDITURES CONTROL	26.40	1,062.15
TOTAL LIABILITIES			26.40	1,062.15
TOTAL LIABILITIES + FUND BALANCE			26.40	1,062.15

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 4

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	.00	4,293,083.40
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,028,675.72
81	6302	REVENUES CONTROL	.00	12,652.47
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,334,644.26
TOTAL ASSETS			.00	-1,762.74
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	1,762.74
TOTAL LIABILITIES			.00	1,762.74
TOTAL LIABILITIES + FUND BALANCE			.00	1,762.74

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