

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-11,557,648.97	55,047,464.31
10	6102	CASH IN PAYROLL CLEARING ACCT	-194.02	.00
10	6153	ACCOUNTS RECEIVABLE	7,443.44	119,444.45
	TOTAL ASSETS		-11,550,399.55	55,166,908.76
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	31,714.70	-177,709.59
10	7421B	ACTIVE CARD INTEGRATION PAYABL	.00	-700.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-14,999.94
10	7461F	AMERICAN FAMILY ASSURANCE CO	-40,644.10	-40,685.63
10	7461I	MUTUAL OF OMAHA	.00	142.86
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-65,220.67	-52,538.44
10	7469A	ELIZABETHTOWN CITY TAX	.00	-17.24
10	7469B	RADCLIFF CITY TAX	-8.52	.00
10	7469C	VINE GROVE CITY TAX	.00	.01
10	7470	WORKERS COMP BD PAID	-38,065.00	-208,812.11
10	7472	FICA WITHHELD PAYABLE	-213.86	803.92
10	7473	STATE TAX WITHHELD PAYABLE	-16.94	-66.13
10	7474	KTRS WITHHELD PAYABLE	-2,652.03	2,496.71
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	2,342.36
10	7475	CERS WITHHELD PAYABLE	-124.82	1,338.34
10	7493-B	DENTAL INSURANCE	-35,343.47	-35,343.47
10	7499-C	RETIREMENT TAXABLE REFUNDS	87.82	-2,379.90
10	7499G	GARNISHMENT OF WAGES	.00	857.37
10	7603	PURCHASE OBLIGATIONS	-302,631.48	1,877,755.67
	TOTAL LIABILITIES		-453,218.37	1,353,023.94
FUND BALANCE				
10	6302	REVENUES CONTROL	3,557,684.06	-97,826,039.31
10	7602	EXPENDITURES CONTROL	8,143,302.38	49,038,624.58
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	302,631.48	-1,877,755.67
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,017,611.41
10	8770	UNASSIGNED FUND BALANCE	.00	-3,219,828.46
	TOTAL FUND BALANCE		12,003,617.92	-56,519,932.70
	TOTAL LIABILITIES + FUND BALANCE		11,550,399.55	-55,166,908.76

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-180,295.96	1,529,811.13
20	6153	ACCOUNTS RECEIVABLE		.00	286.60
TOTAL ASSETS				-180,295.96	1,530,097.73
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-721,607.29	-881,331.51
20	7481A	DEFERRED REVENUE		.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS		-596,109.28	3,528,176.09
TOTAL LIABILITIES				-1,317,716.57	2,645,719.58
FUND BALANCE					
20	6302	REVENUES CONTROL		-1,426,319.41	-12,810,835.88
20	7602	EXPENDITURES CONTROL		2,328,222.66	12,638,501.00
20	8731	RESTRICTED GRANTS		.00	-475,306.34
20	8753	ASSIGNED-PURCH OBL - CURRENT		596,109.28	-3,528,176.09
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	577,094.52
20	8770	UNASSIGNED FUND BALANCE		.00	-577,094.52
TOTAL FUND BALANCE				1,498,012.53	-4,175,817.31
TOTAL LIABILITIES + FUND BALANCE				180,295.96	-1,530,097.73

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		9,864.51	663,168.09
	TOTAL ASSETS			9,864.51	663,168.09
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		1,431.97	-6,704.75
22	7603	PURCHASE OBLIGATIONS		-9,456.08	36,109.55
	TOTAL LIABILITIES			-8,024.11	29,404.80
FUND BALANCE					
22	6302	REVENUES CONTROL		-44,975.85	-233,261.02
22	7602	EXPENDITURES CONTROL		33,679.37	191,291.18
22	8737	RESTRICTED - OTHER		.00	-614,493.50
22	8753	ASSIGNED-PURCH OBL - CURRENT		9,456.08	-36,109.55
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	4,852.76
22	8770	UNASSIGNED FUND BALANCE		.00	-4,852.76
	TOTAL FUND BALANCE			-1,840.40	-692,572.89
	TOTAL LIABILITIES + FUND BALANCE			-9,864.51	-663,168.09

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,185,321.10
			TOTAL ASSETS	.00	1,185,321.10
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,185,321.10
			TOTAL FUND BALANCE	.00	-1,185,321.10
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,185,321.10

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	11,353,668.00	14,194,304.43
			TOTAL ASSETS	11,353,668.00	14,194,304.43
FUND BALANCE					
	32	6302	REVENUES CONTROL	-11,353,668.00	-14,115,995.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-78,309.43
			TOTAL FUND BALANCE	-11,353,668.00	-14,194,304.43
			TOTAL LIABILITIES + FUND BALANCE	-11,353,668.00	-14,194,304.43

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-543,741.16	52,965,685.20
		TOTAL ASSETS		-543,741.16	52,965,685.20
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-616,636.44	45,644,673.12
		TOTAL LIABILITIES		-616,636.44	45,644,673.12
FUND BALANCE					
	36	6302	REVENUES CONTROL	-50,170.48	-53,021,411.63
	36	7602	EXPENDITURES CONTROL	593,911.64	6,339,100.76
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-6,283,374.33
	36	8753	ASSIGNED-PURCH OBL - CURRENT	616,636.44	-45,644,673.12
	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		1,160,377.60	-98,610,358.32
		TOTAL LIABILITIES + FUND BALANCE		543,741.16	-52,965,685.20

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
40	6101	CASH IN BANK	-2,607,323.41	-5,573,741.12	
TOTAL ASSETS			-2,607,323.41	-5,573,741.12	
FUND BALANCE					
40	7602	EXPENDITURES CONTROL	2,607,323.41	5,861,239.30	
40	8736	RESTRICTED - DEBT SERVICE	.00	-287,498.20	
40	8770	UNASSIGNED FUND BALANCE	.00	.02	
TOTAL FUND BALANCE			2,607,323.41	5,573,741.12	
TOTAL LIABILITIES + FUND BALANCE			2,607,323.41	5,573,741.12	

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	145,972.44	2,775,424.03
51	6171	INVENTORIES FOR CONSUMPTION	.00	256,136.22
51	64000	DEFERRED OUTFLOW- OPEB	.00	1,329,203.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,733,326.00
TOTAL ASSETS			145,972.44	6,094,089.25
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	10,685.36	-96,609.72
51	75410	DEFERRED INFLOW- OPEB	.00	-2,865,139.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-9,103,332.00
51	7603	PURCHASE OBLIGATIONS	-115,650.20	1,211,286.32
51	77000	DEFERRED INFLOW OPEB	.00	-555,740.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-172,572.00
TOTAL LIABILITIES			-104,964.84	-11,582,106.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-857,677.27	-6,310,188.99
51	7602	EXPENDITURES CONTROL	701,019.47	4,489,029.41
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	2,091,676.00
51	8737P	RESTRICTED-OTHER PENSION	.00	7,542,578.00
51	8739	RESTRICTED-NEW ASSETS	.00	-1,113,790.95
51	8753	ASSIGNED-PURCH OBL - CURRENT	115,650.20	-1,211,286.32
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,570.74
51	8770	UNASSIGNED FUND BALANCE	.00	-22,570.74
TOTAL FUND BALANCE			-41,007.60	5,488,017.15
TOTAL LIABILITIES + FUND BALANCE			-145,972.44	-6,094,089.25

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	80,564.61	995,627.83
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			80,564.61	1,941,334.83
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,860.13	-2,855.95
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	-6,669.81	45,364.64
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-8,529.94	-3,817,043.31
FUND BALANCE				
52	6302	REVENUES CONTROL	-103,450.50	-1,155,562.11
52	7602	EXPENDITURES CONTROL	24,746.02	162,790.23
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	6,669.81	-45,364.64
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,288.81
52	8770	UNASSIGNED FUND BALANCE	.00	-8,288.81
TOTAL FUND BALANCE			-72,034.67	1,875,708.48
TOTAL LIABILITIES + FUND BALANCE			-80,564.61	-1,941,334.83

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-1,068.26	12,919.25
	53	6153	ACCOUNTS RECEIVABLE	284.00	41,241.00
	TOTAL ASSETS			-784.26	54,160.25
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-95.57	-298.83
	53	7603	PURCHASE OBLIGATIONS	-448.60	635.00
	TOTAL LIABILITIES			-544.17	336.17
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,496.80	-65,962.45
	53	7602	EXPENDITURES CONTROL	2,376.63	12,101.03
	53	8753	ASSIGNED-PURCH OBL - CURRENT	448.60	-635.00
	TOTAL FUND BALANCE			1,328.43	-54,496.42
	TOTAL LIABILITIES + FUND BALANCE			784.26	-54,160.25

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-442.55	25,467.82
	55	6153	ACCOUNTS RECEIVABLE	11,653.70	14,511.00
	55	64000	DEFERRED OUTFLOW- OPEB	.00	12,485.00
	55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	16,280.00
		TOTAL ASSETS		11,211.15	68,743.82
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-939.58	-1,076.55
	55	75410	DEFERRED INFLOW- OPEB	.00	-26,911.00
	55	7541P	UNFUNDED PENSION LIABILITY	.00	-85,503.00
	55	7603	PURCHASE OBLIGATIONS	282.72	714.77
	55	77000	DEFERRED INFLOW OPEB	.00	-5,220.00
	55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,621.00
		TOTAL LIABILITIES		-656.86	-119,616.78
FUND BALANCE					
	55	6302	REVENUES CONTROL	-14,224.75	-64,106.04
	55	7602	EXPENDITURES CONTROL	3,953.18	25,203.77
	55	87370	OTHER OPEB LIAB ENTER FUNDS	.00	19,646.00
	55	8737P	RESTRICTED-OTHER PENSION	.00	70,844.00
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-282.72	-714.77
		TOTAL FUND BALANCE		-10,554.29	50,872.96
		TOTAL LIABILITIES + FUND BALANCE		-11,211.15	-68,743.82

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	151.59	160,023.59
			TOTAL ASSETS	151.59	160,023.59
FUND BALANCE					
	70	6302	REVENUES CONTROL	-151.59	-160,023.59
			TOTAL FUND BALANCE	-151.59	-160,023.59
			TOTAL LIABILITIES + FUND BALANCE	-151.59	-160,023.59

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

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	-272,397.79	6,154,112.79
80	6232	ACCUMULATED DEP TECH EQUIP	272,397.79	-5,974,205.52
80	6241	VEHICLES	.00	19,458,995.56
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,693,741.53
80	6251	GENERAL EQUIPMENT	-17,749.88	8,258,224.40
80	6252	ACCUMULATED DEP GEN EQUIPMENT	17,731.23	-6,667,164.39
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	64,484,602.14
80	6302	REVENUES CONTROL	.00	28,257.77
80	8710	INVESTMENT IN GOV. ASSETS	.00	-264,322,234.90
TOTAL ASSETS			-18.65	-1,080.80
LIABILITIES				
80	7602	EXPENDITURES CONTROL	18.65	1,080.80
TOTAL LIABILITIES			18.65	1,080.80
TOTAL LIABILITIES + FUND BALANCE			18.65	1,080.80

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

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	4,270,538.34
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,021,206.66
81	6302	REVENUES CONTROL	.00	26,913.55
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,334,644.26
TOTAL ASSETS			.00	-2,577.66
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	2,577.66
TOTAL LIABILITIES			.00	2,577.66
TOTAL LIABILITIES + FUND BALANCE			.00	2,577.66

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