

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,613,437.15	52,201,728.79
10	6153	ACCOUNTS RECEIVABLE	-11,183.38	45,228.12
TOTAL ASSETS			-1,624,620.53	52,246,956.91
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	277,499.98	-440,498.14
10	7421B	ACTIVE CARD INTEGRATION PAYABL	700.00	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-14,999.94
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-40,685.63
10	7461I	MUTUAL OF OMAHA	.00	142.86
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-15,515.90	-101,596.11
10	7469A	ELIZABETHTOWN CITY TAX	.00	-17.24
10	7469C	VINE GROVE CITY TAX	.00	.01
10	7470	WORKERS COMP BD PAID	-39,480.96	-286,497.06
10	7472	FICA WITHHELD PAYABLE	-48.62	755.30
10	7473	STATE TAX WITHHELD PAYABLE	.00	-66.13
10	7474	KTRS WITHHELD PAYABLE	.00	2,496.71
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	2,142.36
10	7475	CERS WITHHELD PAYABLE	-35.61	1,302.73
10	7493-B	DENTAL INSURANCE	.00	-35,343.47
10	7499-B	MISC EMPLOYEE REFUNDS	-68.80	-168.80
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-2,379.90
10	7499G	GARNISHMENT OF WAGES	.00	857.37
10	7603	PURCHASE OBLIGATIONS	-285,388.85	1,269,389.60
TOTAL LIABILITIES			-62,438.76	355,373.67
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,856,335.22	-111,240,860.30
10	7602	EXPENDITURES CONTROL	8,258,005.66	65,762,681.62
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	285,388.85	-1,269,389.60
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			1,687,059.29	-52,602,330.58
TOTAL LIABILITIES + FUND BALANCE			1,624,620.53	-52,246,956.91

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-536,019.70	1,822,897.88
	20	6153	ACCOUNTS RECEIVABLE	24,440.00	24,726.60
	TOTAL ASSETS			-511,579.70	1,847,624.48
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-368,298.79	-638,855.49
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	1,034,418.55	4,808,373.02
	TOTAL LIABILITIES			666,119.76	4,168,392.53
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,520,426.75	-17,931,004.26
	20	7602	EXPENDITURES CONTROL	2,400,305.24	17,198,666.61
	20	8731	RESTRICTED GRANTS	.00	-475,306.34
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-1,034,418.55	-4,808,373.02
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	577,094.52
	20	8770	UNASSIGNED FUND BALANCE	.00	-577,094.52
	TOTAL FUND BALANCE			-154,540.06	-6,016,017.01
	TOTAL LIABILITIES + FUND BALANCE			511,579.70	-1,847,624.48

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		26,149.99	697,882.26
	TOTAL ASSETS			26,149.99	697,882.26
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-15,273.69	-28,638.64
22	7603	PURCHASE OBLIGATIONS		-10,010.62	55,745.67
	TOTAL LIABILITIES			-25,284.31	27,107.03
FUND BALANCE					
22	6302	REVENUES CONTROL		-63,797.27	-328,125.71
22	7602	EXPENDITURES CONTROL		52,920.97	273,375.59
22	8737	RESTRICTED - OTHER		.00	-614,493.50
22	8753	ASSIGNED-PURCH OBL - CURRENT		10,010.62	-55,745.67
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	4,852.76
22	8770	UNASSIGNED FUND BALANCE		.00	-4,852.76
	TOTAL FUND BALANCE			-865.68	-724,989.29
	TOTAL LIABILITIES + FUND BALANCE			-26,149.99	-697,882.26

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

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 9

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 9

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,142,618.01	50,841,457.28
	TOTAL ASSETS			-1,142,618.01	50,841,457.28
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		194.02	.00
36	7603	PURCHASE OBLIGATIONS		-916,100.25	43,509,655.01
	TOTAL LIABILITIES			-915,906.23	43,509,655.01
FUND BALANCE					
36	6302	REVENUES CONTROL		-92,496.52	-53,136,962.17
36	7602	EXPENDITURES CONTROL		1,234,920.51	8,578,879.22
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-6,283,374.33
36	8753	ASSIGNED-PURCH OBL - CURRENT		916,100.25	-43,509,655.01
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			2,058,524.24	-94,351,112.29
	TOTAL LIABILITIES + FUND BALANCE			1,142,618.01	-50,841,457.28

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-3,448,130.69	-9,021,871.81
			TOTAL ASSETS	-3,448,130.69	-9,021,871.81
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	3,448,130.69	9,309,369.99
	40	8736	RESTRICTED - DEBT SERVICE	.00	-287,498.20
	40	8770	UNASSIGNED FUND BALANCE	.00	.02
			TOTAL FUND BALANCE	3,448,130.69	9,021,871.81
			TOTAL LIABILITIES + FUND BALANCE	3,448,130.69	9,021,871.81

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-737,643.33	2,165,125.97
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			-737,643.33	5,483,791.19
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-85,342.91	-147,477.58
51	75410	DEFERRED INFLOW- OPEB	.00	-2,865,139.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-9,103,332.00
51	7603	PURCHASE OBLIGATIONS	-250,549.53	993,279.53
51	77000	DEFERRED INFLOW OPEB	.00	-555,740.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-172,572.00
TOTAL LIABILITIES			-335,892.44	-11,850,981.05
FUND BALANCE				
51	6302	REVENUES CONTROL	-30,160.19	-7,228,592.83
51	7602	EXPENDITURES CONTROL	853,146.43	6,068,599.17
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	250,549.53	-993,279.53
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,570.74
51	8770	UNASSIGNED FUND BALANCE	.00	-22,570.74
TOTAL FUND BALANCE			1,073,535.77	6,367,189.86
TOTAL LIABILITIES + FUND BALANCE			737,643.33	-5,483,791.19

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	122,599.09	1,273,880.97
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			122,599.09	2,219,587.97
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-1,059.76	-1,311.72
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	-704.05	40,094.30
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-1,763.81	-3,820,769.42
FUND BALANCE				
52	6302	REVENUES CONTROL	-129,117.00	-1,385,698.61
52	7602	EXPENDITURES CONTROL	7,577.67	113,129.36
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	704.05	-40,094.30
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,288.81
52	8770	UNASSIGNED FUND BALANCE	.00	-8,288.81
TOTAL FUND BALANCE			-120,835.28	1,601,181.45
TOTAL LIABILITIES + FUND BALANCE			-122,599.09	-2,219,587.97

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		1,062.83	14,486.75
53	6153	ACCOUNTS RECEIVABLE		-1,627.50	39,640.96
TOTAL ASSETS				-564.67	54,127.71
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		-287.03	-287.03
53	7603	PURCHASE OBLIGATIONS		588.54	1,175.54
TOTAL LIABILITIES				301.51	888.51
FUND BALANCE					
53	6302	REVENUES CONTROL		-1,270.57	-71,093.72
53	7602	EXPENDITURES CONTROL		2,122.27	17,253.04
53	8753	ASSIGNED-PURCH OBL - CURRENT		-588.54	-1,175.54
TOTAL FUND BALANCE				263.16	-55,016.22
TOTAL LIABILITIES + FUND BALANCE				564.67	-54,127.71

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-2,475.67	32,255.01
55	6153	ACCOUNTS RECEIVABLE	-2,021.25	3,429.75
55	64000	DEFERRED OUTFLOW- OPEB	.00	12,485.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	16,280.00
TOTAL ASSETS			-4,496.92	64,449.76
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-2,191.04	-2,458.24
55	75410	DEFERRED INFLOW- OPEB	.00	-26,911.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-85,503.00
55	7603	PURCHASE OBLIGATIONS	-5,288.49	267.40
55	77000	DEFERRED INFLOW OPEB	.00	-5,220.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,621.00
TOTAL LIABILITIES			-7,479.53	-121,445.84
FUND BALANCE				
55	6302	REVENUES CONTROL	-4,583.53	-71,922.57
55	7602	EXPENDITURES CONTROL	11,271.49	38,696.05
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	5,288.49	-267.40
TOTAL FUND BALANCE			11,976.45	56,996.08
TOTAL LIABILITIES + FUND BALANCE			4,496.92	-64,449.76

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	43.44	160,138.02
			TOTAL ASSETS	43.44	160,138.02
FUND BALANCE					
	70	6302	REVENUES CONTROL	-43.44	-160,138.02
			TOTAL FUND BALANCE	-43.44	-160,138.02
			TOTAL LIABILITIES + FUND BALANCE	-43.44	-160,138.02

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

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	-61,339.37	278,015,620.42
80	6222	ACCUMULATED DEPREC BUILDINGS	61,339.37	-99,566,515.48
80	6231	TECHNOLOGY EQUIPMENT	-434,969.76	5,733,908.46
80	6232	ACCUMULATED DEP TECH EQUIP	434,969.76	-5,373,749.37
80	6241	VEHICLES	.00	19,922,355.56
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,693,741.53
80	6251	GENERAL EQUIPMENT	-44,149.26	8,204,236.14
80	6252	ACCUMULATED DEP GEN EQUIPMENT	40,967.48	-6,621,289.31
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	64,484,602.14
80	6302	REVENUES CONTROL	2,333.53	40,519.16
80	8710	INVESTMENT IN GOV. ASSETS	.00	-264,971,745.72
TOTAL ASSETS			-848.25	-2,831.59
LIABILITIES				
80	7602	EXPENDITURES CONTROL	848.25	2,831.59
TOTAL LIABILITIES			848.25	2,831.59
TOTAL LIABILITIES + FUND BALANCE			848.25	2,831.59

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 9

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	-15,261.10	4,242,677.24
81	6252	ACCUMULATED DEP GEN EQUIPMENT	15,261.10	-2,993,345.56
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 **