

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,176,739.02	49,915,278.34
10	6153	ACCOUNTS RECEIVABLE	40,870.88	86,085.00
TOTAL ASSETS			-2,135,868.14	50,001,363.34
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	35,454.75	-405,043.39
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	113,978.99	12,382.88
10	7469A	ELIZABETHTOWN CITY TAX	.00	-17.24
10	7469C	VINE GROVE CITY TAX	.00	.01
10	7470	WORKERS COMP BD PAID	-41,813.50	-328,310.56
10	7472	FICA WITHHELD PAYABLE	48.62	803.92
10	7473	STATE TAX WITHHELD PAYABLE	.00	-66.13
10	7474	KTRS WITHHELD PAYABLE	379.32	2,876.03
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	2,042.36
10	7475	CERS WITHHELD PAYABLE	35.61	1,338.34
10	7493-B	DENTAL INSURANCE	.00	-35,343.47
10	7499-B	MISC EMPLOYEE REFUNDS	-100.00	-268.80
10	7499-C	RETIREMENT TAXABLE REFUNDS	23.40	-2,356.50
10	7499G	GARNISHMENT OF WAGES	.00	857.37
10	7603	PURCHASE OBLIGATIONS	-10,028.10	1,259,361.50
TOTAL LIABILITIES			97,879.09	453,252.76
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,192,481.24	-117,433,327.54
10	7602	EXPENDITURES CONTROL	8,220,442.19	74,092,835.24
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	10,028.10	-1,259,361.50
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			2,037,989.05	-50,454,616.10
TOTAL LIABILITIES + FUND BALANCE			2,135,868.14	-50,001,363.34

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-381,114.23	1,551,495.08
20	6153	ACCOUNTS RECEIVABLE		-12,220.00	12,506.60
TOTAL ASSETS				-393,334.23	1,564,001.68
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-14,937.56	-653,793.05
20	7481A	DEFERRED REVENUE		.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS		472,106.76	5,280,479.78
TOTAL LIABILITIES				457,169.20	4,625,561.73
FUND BALANCE					
20	6302	REVENUES CONTROL		-2,278,975.88	-20,209,980.14
20	7602	EXPENDITURES CONTROL		2,687,247.67	19,776,202.85
20	8731	RESTRICTED GRANTS		.00	-475,306.34
20	8753	ASSIGNED-PURCH OBL - CURRENT		-472,106.76	-5,280,479.78
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	577,094.52
20	8770	UNASSIGNED FUND BALANCE		.00	-577,094.52
TOTAL FUND BALANCE				-63,834.97	-6,189,563.41
TOTAL LIABILITIES + FUND BALANCE				393,334.23	-1,564,001.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK	-10,642.46	687,239.80	
	TOTAL ASSETS		-10,642.46	687,239.80	
LIABILITIES					
22	7421	ACCOUNTS PAYABLE	7,964.02	-20,674.62	
22	7603	PURCHASE OBLIGATIONS	25,678.59	81,424.26	
	TOTAL LIABILITIES		33,642.61	60,749.64	
FUND BALANCE					
22	6302	REVENUES CONTROL	-34,723.54	-362,849.25	
22	7602	EXPENDITURES CONTROL	37,401.98	310,777.57	
22	8737	RESTRICTED - OTHER	.00	-614,493.50	
22	8753	ASSIGNED-PURCH OBL - CURRENT	-25,678.59	-81,424.26	
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,852.76	
22	8770	UNASSIGNED FUND BALANCE	.00	-4,852.76	
	TOTAL FUND BALANCE		-23,000.15	-747,989.44	
	TOTAL LIABILITIES + FUND BALANCE		10,642.46	-687,239.80	

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

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 10

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 10

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,509,814.52	49,331,642.76
	TOTAL ASSETS			-1,509,814.52	49,331,642.76
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-1,500,981.76	42,008,673.25
	TOTAL LIABILITIES			-1,500,981.76	42,008,673.25
FUND BALANCE					
36	6302	REVENUES CONTROL		-34,553.05	-53,171,515.22
36	7602	EXPENDITURES CONTROL		1,544,367.57	10,123,246.79
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-6,283,374.33
36	8753	ASSIGNED-PURCH OBL - CURRENT		1,500,981.76	-42,008,673.25
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			3,010,796.28	-91,340,316.01
	TOTAL LIABILITIES + FUND BALANCE			1,509,814.52	-49,331,642.76

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,043,602.18	-10,065,473.99
			TOTAL ASSETS	-1,043,602.18	-10,065,473.99
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,043,602.18	10,352,972.17
	40	8736	RESTRICTED - DEBT SERVICE	.00	-287,498.20
	40	8770	UNASSIGNED FUND BALANCE	.00	.02
			TOTAL FUND BALANCE	1,043,602.18	10,065,473.99
			TOTAL LIABILITIES + FUND BALANCE	1,043,602.18	10,065,473.99

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	1,970,515.03	4,135,641.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	256,136.22
51	6400O	DEFERRED OUTFLOW- OPEB	.00	1,329,203.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,733,326.00
TOTAL ASSETS			1,970,515.03	7,454,306.22
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	95,671.31	-51,806.27
51	7541O	DEFERRED INFLOW- OPEB	.00	-2,865,139.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-9,103,332.00
51	7603	PURCHASE OBLIGATIONS	65,547.94	1,058,827.47
51	7700O	DEFERRED INFLOW OPEB	.00	-555,740.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-172,572.00
TOTAL LIABILITIES			161,219.25	-11,689,761.80
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,737,699.21	-9,966,292.04
51	7602	EXPENDITURES CONTROL	671,512.87	6,740,112.04
51	8737O	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	-65,547.94	-1,058,827.47
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,570.74
51	8770	UNASSIGNED FUND BALANCE	.00	-22,570.74
TOTAL FUND BALANCE			-2,131,734.28	4,235,455.58
TOTAL LIABILITIES + FUND BALANCE			-1,970,515.03	-7,454,306.22

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	96,990.71	1,370,871.68
52	64000	DEFERRED OUTFLOW- OPEB	.00	272,092.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	673,615.00
TOTAL ASSETS			96,990.71	2,316,578.68
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-362.25	-1,673.97
52	75410	DEFERRED INFLOW- OPEB	.00	-674,437.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-2,820,333.00
52	7603	PURCHASE OBLIGATIONS	-1,461.90	38,632.40
52	77000	DEFERRED INFLOW OPEB	.00	-246,126.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-118,656.00
TOTAL LIABILITIES			-1,824.15	-3,822,593.57
FUND BALANCE				
52	6302	REVENUES CONTROL	-105,694.00	-1,491,392.61
52	7602	EXPENDITURES CONTROL	9,065.54	122,194.90
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	1,461.90	-38,632.40
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	8,288.81
52	8770	UNASSIGNED FUND BALANCE	.00	-8,288.81
TOTAL FUND BALANCE			-95,166.56	1,506,014.89
TOTAL LIABILITIES + FUND BALANCE			-96,990.71	-2,316,578.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		912.18	15,398.93
53	6153	ACCOUNTS RECEIVABLE		844.85	2,520.85
TOTAL ASSETS				1,757.03	17,919.78
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		-99.96	-386.99
53	7603	PURCHASE OBLIGATIONS		1,668.86	2,844.40
TOTAL LIABILITIES				1,568.90	2,457.41
FUND BALANCE					
53	6302	REVENUES CONTROL		-3,425.85	-36,554.61
53	7602	EXPENDITURES CONTROL		1,768.78	19,021.82
53	8753	ASSIGNED-PURCH OBL - CURRENT		-1,668.86	-2,844.40
TOTAL FUND BALANCE				-3,325.93	-20,377.19
TOTAL LIABILITIES + FUND BALANCE				-1,757.03	-17,919.78

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	671.80	32,926.81
55	6153	ACCOUNTS RECEIVABLE	135.00	3,564.75
55	64000	DEFERRED OUTFLOW- OPEB	.00	12,485.00
55	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	16,280.00
TOTAL ASSETS			806.80	65,256.56
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	1,180.69	-1,277.55
55	75410	DEFERRED INFLOW- OPEB	.00	-26,911.00
55	7541P	UNFUNDED PENSION LIABILITY	.00	-85,503.00
55	7603	PURCHASE OBLIGATIONS	508.48	775.88
55	77000	DEFERRED INFLOW OPEB	.00	-5,220.00
55	7700P	DEFERRED INFLOW OF RESOURCES	.00	-1,621.00
TOTAL LIABILITIES			1,689.17	-119,756.67
FUND BALANCE				
55	6302	REVENUES CONTROL	-3,657.25	-75,579.82
55	7602	EXPENDITURES CONTROL	1,669.76	40,365.81
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	-508.48	-775.88
TOTAL FUND BALANCE			-2,495.97	54,500.11
TOTAL LIABILITIES + FUND BALANCE			-806.80	-65,256.56

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	-9,456.56	150,681.46
			TOTAL ASSETS	-9,456.56	150,681.46
FUND BALANCE					
	70	6302	REVENUES CONTROL	-567.82	-160,705.84
	70	7602	EXPENDITURES CONTROL	10,024.38	10,024.38
			TOTAL FUND BALANCE	9,456.56	-150,681.46
			TOTAL LIABILITIES + FUND BALANCE	9,456.56	-150,681.46

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

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	278,015,620.42
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-99,566,515.48
80	6231	TECHNOLOGY EQUIPMENT	-256,738.70	5,477,169.76
80	6232	ACCUMULATED DEP TECH EQUIP	256,738.70	-5,117,010.67
80	6241	VEHICLES	-632,415.00	19,289,940.56
80	6242	ACCUMULATED DEP VEHICLES	632,415.00	-13,061,326.53
80	6251	GENERAL EQUIPMENT	5,757.00	8,209,993.14
80	6252	ACCUMULATED DEP GEN EQUIPMENT	21,219.66	-6,600,069.65
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	64,484,602.14
80	6302	REVENUES CONTROL	144.25	40,663.41
80	8710	INVESTMENT IN GOV. ASSETS	-27,632.00	-264,999,377.72
TOTAL ASSETS			-511.09	-3,342.68
LIABILITIES				
80	7602	EXPENDITURES CONTROL	511.09	3,342.68
TOTAL LIABILITIES			511.09	3,342.68
TOTAL LIABILITIES + FUND BALANCE			511.09	3,342.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 10

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	4,242,677.24
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-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 **