

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	3,024,753.08	48,419,585.76
10	6130	INTERFUND RECEIVABLES	-1,125,639.11	.00
10	6153	ACCOUNTS RECEIVABLE	-585,475.55	-38,790.36
TOTAL ASSETS			1,313,638.42	48,380,795.40
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-78,669.61	-606,890.16
10	7461	ACCR SALARIES & BENEFIT PAYABLE	407,201.77	407,201.77
10	7461B	STATE LIFE INSURANCE	-36.56	-36.56
10	7461F	AMERICAN FAMILY ASSURANCE CO	-186.61	-186.61
10	7461T	TRANS AMERICA	-49.22	-49.22
10	7469	UNEMPLOYMENT BD PAID	18,643.20	18,643.20
10	7469B	RADCLIFF CITY TAX	-77.91	-77.91
10	7469C	VINE GROVE CITY TAX	-201.54	-201.54
10	7470	WORKERS COMP BD PAID	-14,417.58	-14,417.58
10	7471	FEDERAL TAX WITHHELD PAYABLE	-4,320.73	-4,320.73
10	7472	FICA WITHHELD PAYABLE	-2,920.86	-2,920.86
10	7473	STATE TAX WITHHELD PAYABLE	-1,102.13	-1,102.13
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	-100.00
10	7475	CERS WITHHELD PAYABLE	-8,006.96	-8,006.96
10	7493-B	DENTAL INSURANCE	-276.66	-276.66
10	7499-A	STATE HEALTH INSURANCE RMB	-174.44	-174.44
10	7499-B	MISC EMPLOYEE REFUNDS	-50.00	-50.00
10	7499E	CHARTIABLE CONTRIBUTIONS	-2.00	-2.00
10	7499G	GARNISHMENT OF WAGES	3,047.86	3,047.86
10	7603	PURCHASE OBLIGATIONS	1,663,493.60	2,088,206.98
TOTAL LIABILITIES			1,981,793.62	1,878,286.45
FUND BALANCE				
10	6302	REVENUES CONTROL	-26,332,098.39	-26,332,098.39
10	7602	EXPENDITURES CONTROL	4,265,000.93	4,265,000.93
10	8732	RESTRICTED- SICK LEAVE PAYABLE	-1,000,000.00	-1,845,268.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8750	ASSIGNED FUND BALANCE	-10,000,000.00	-20,000,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,663,493.60	-2,088,206.98
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-1,100,897.86
10	8770	UNASSIGNED FUND BALANCE	31,435,159.02	-505,066.30
TOTAL FUND BALANCE			-3,295,432.04	-50,259,081.85
TOTAL LIABILITIES + FUND BALANCE			-1,313,638.42	-48,380,795.40

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,421,786.20	1,421,786.20
	20	6153	ACCOUNTS RECEIVABLE	-5,274,189.53	25,574.42
		TOTAL ASSETS		-3,852,403.33	1,447,360.62
LIABILITIES					
	20	7400	INTERFUND PAYABLES	1,125,639.11	.00
	20	7421	ACCOUNTS PAYABLE	563,820.41	-1,003,461.92
	20	7481A	DEFERRED REVENUE	2,353,740.86	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	1,716,026.66	6,004,012.96
		TOTAL LIABILITIES		5,759,227.04	4,999,426.04
FUND BALANCE					
	20	6302	REVENUES CONTROL	-1,879,203.14	-1,879,203.14
	20	7602	EXPENDITURES CONTROL	1,688,406.09	1,688,406.09
	20	8731	RESTRICTED GRANTS	.00	-251,976.65
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-1,716,026.66	-6,004,012.96
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,287,986.30
	20	8770	UNASSIGNED FUND BALANCE	.00	-4,287,986.30
		TOTAL FUND BALANCE		-1,906,823.71	-6,446,786.66
		TOTAL LIABILITIES + FUND BALANCE		3,852,403.33	-1,447,360.62

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		3,146.51	706,246.15
	TOTAL ASSETS			3,146.51	706,246.15
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-4,851.22	-12,543.77
22	7603	PURCHASE OBLIGATIONS		18,383.58	64,614.68
	TOTAL LIABILITIES			13,532.36	52,070.91
FUND BALANCE					
22	6302	REVENUES CONTROL		-14,529.35	-14,529.35
22	7602	EXPENDITURES CONTROL		16,234.06	16,234.06
22	8737	RESTRICTED - OTHER		-46,231.10	-741,638.19
22	8753	ASSIGNED-PURCH OBL - CURRENT		-18,383.58	-64,614.68
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	46,231.10
22	8770	UNASSIGNED FUND BALANCE		46,231.10	.00
	TOTAL FUND BALANCE			-16,678.87	-758,317.06
	TOTAL LIABILITIES + FUND BALANCE			-3,146.51	-706,246.15

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,297,757.24
			TOTAL ASSETS	.00	1,297,757.24
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,297,757.24
			TOTAL FUND BALANCE	.00	-1,297,757.24
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,297,757.24

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	647,500.00	647,500.00
			TOTAL ASSETS	647,500.00	647,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-647,500.00	-647,500.00
			TOTAL FUND BALANCE	-647,500.00	-647,500.00
			TOTAL LIABILITIES + FUND BALANCE	-647,500.00	-647,500.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	3,467,856.00	3,842,493.50
			TOTAL ASSETS	3,467,856.00	3,842,493.50
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,467,856.00	-3,467,856.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-374,637.50
			TOTAL FUND BALANCE	-3,467,856.00	-3,842,493.50
			TOTAL LIABILITIES + FUND BALANCE	-3,467,856.00	-3,842,493.50

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-2,097,162.68	33,953,696.00
	TOTAL ASSETS			-2,097,162.68	33,953,696.00
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		719,962.16	.00
36	7603	PURCHASE OBLIGATIONS		-1,432,974.64	21,551,298.78
	TOTAL LIABILITIES			-713,012.48	21,551,298.78
FUND BALANCE					
36	6302	REVENUES CONTROL		-46,184.78	-46,184.78
36	7602	EXPENDITURES CONTROL		1,423,385.30	1,423,385.30
36	8735	RESTRICTED-FUTURE CONSTR BG-1		-22,984,273.42	-58,315,169.94
36	8753	ASSIGNED-PURCH OBL - CURRENT		1,432,974.64	-21,551,298.78
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	22,984,273.42
36	8770	UNASSIGNED FUND BALANCE		22,984,273.42	.00
	TOTAL FUND BALANCE			2,810,175.16	-55,504,994.78
	TOTAL LIABILITIES + FUND BALANCE			2,097,162.68	-33,953,696.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-5,198,551.96	-4,905,008.04
			TOTAL ASSETS	-5,198,551.96	-4,905,008.04
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	5,198,551.96	5,198,551.96
	40	8736	RESTRICTED - DEBT SERVICE	.00	-293,543.92
			TOTAL FUND BALANCE	5,198,551.96	4,905,008.04
			TOTAL LIABILITIES + FUND BALANCE	5,198,551.96	4,905,008.04

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	62,093.65	5,015,787.23
51	6171	INVENTORIES FOR CONSUMPTION	.00	506,649.95
51	64000	DEFERRED OUTFLOW- OPEB	.00	734,028.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	993,719.00
TOTAL ASSETS			62,093.65	7,250,184.18
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-110,561.24	-113,966.80
51	75410	DEFERRED INFLOW- OPEB	.00	-1,957,296.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,170,529.00
51	7603	PURCHASE OBLIGATIONS	5,388,625.85	5,478,252.32
51	77000	DEFERRED INFLOW OPEB	.00	-779,165.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-197,744.00
TOTAL LIABILITIES			5,278,064.61	-4,740,448.48
FUND BALANCE				
51	6302	REVENUES CONTROL	-5,668,917.55	-5,668,917.55
51	7602	EXPENDITURES CONTROL	220,419.01	220,419.01
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	2,002,433.00
51	8737P	RESTRICTED-OTHER PENSION	.00	6,374,554.00
51	8739	RESTRICTED-NEW ASSETS	5,407,339.66	-49,598.31
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,388,625.85	-5,478,252.32
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,626.47
51	8770	UNASSIGNED FUND BALANCE	89,626.47	.00
TOTAL FUND BALANCE			-5,340,158.26	-2,509,735.70
TOTAL LIABILITIES + FUND BALANCE			-62,093.65	-7,250,184.18

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-187,116.67	1,683,044.66
52	64000	DEFERRED OUTFLOW- OPEB	.00	126,003.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	170,609.00
TOTAL ASSETS			-187,116.67	1,979,656.66
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	234,198.29	.00
52	75410	DEFERRED INFLOW- OPEB	.00	-335,936.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,230,695.00
52	7603	PURCHASE OBLIGATIONS	3,000.00	180,887.40
52	77000	DEFERRED INFLOW OPEB	.00	-133,750.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,993.00
TOTAL LIABILITIES			237,198.29	-1,553,486.60
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,716,404.12	-1,716,404.12
52	7602	EXPENDITURES CONTROL	-1,824.83	-1,824.83
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	343,683.00
52	8737P	RESTRICTED-OTHER PENSION	.00	1,094,079.00
52	8739	RESTRICTED-NEW ASSETS	1,493,259.93	-142,703.11
52	8753	ASSIGNED-PURCH OBL - CURRENT	-3,000.00	-180,887.40
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	177,887.40
52	8770	UNASSIGNED FUND BALANCE	177,887.40	.00
TOTAL FUND BALANCE			-50,081.62	-426,170.06
TOTAL LIABILITIES + FUND BALANCE			187,116.67	-1,979,656.66

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-367.39	15,896.68
	53	6153	ACCOUNTS RECEIVABLE	.00	599.00
		TOTAL ASSETS		-367.39	16,495.68
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	367.39	.00
	53	7603	PURCHASE OBLIGATIONS	83.00	83.00
		TOTAL LIABILITIES		450.39	83.00
FUND BALANCE					
	53	6302	REVENUES CONTROL	-16,495.68	-16,495.68
	53	8739	RESTRICTED-NEW ASSETS	16,495.68	.00
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-83.00	-83.00
		TOTAL FUND BALANCE		-83.00	-16,578.68
		TOTAL LIABILITIES + FUND BALANCE		367.39	-16,495.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	3,790.87	56,606.89
	55	6153	ACCOUNTS RECEIVABLE	-72.98	12,667.74
TOTAL ASSETS				3,717.89	69,274.63
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	731.74	-2,009.28
	55	7603	PURCHASE OBLIGATIONS	241.93	533.71
TOTAL LIABILITIES				973.67	-1,475.57
FUND BALANCE					
	55	6302	REVENUES CONTROL	-69,320.66	-69,320.66
	55	7602	EXPENDITURES CONTROL	2,055.31	2,055.31
	55	8739	RESTRICTED-NEW ASSETS	62,523.94	-291.78
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-241.93	-533.71
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	291.78
	55	8770	UNASSIGNED FUND BALANCE	291.78	.00
TOTAL FUND BALANCE				-4,691.56	-67,799.06
TOTAL LIABILITIES + FUND BALANCE				-3,717.89	-69,274.63

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	211.64	155,586.94
			TOTAL ASSETS	211.64	155,586.94
FUND BALANCE					
	70	6302	REVENUES CONTROL	-155,586.94	-155,586.94
	70	8739	RESTRICTED-NEW ASSETS	155,375.30	.00
			TOTAL FUND BALANCE	-211.64	-155,586.94
			TOTAL LIABILITIES + FUND BALANCE	-211.64	-155,586.94

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,787,006.81
80	6211	LAND IMPROVEMENTS	.00	11,532,846.41
80	6212	ACCUMULATED DEP LAND IMPR	.00	-6,665,752.53
80	6221	BUILDINGS & BUILDING IMPROVE	-85,363.10	343,576,546.35
80	6222	ACCUMULATED DEPREC BUILDINGS	31,584.28	-114,648,531.63
80	6231	TECHNOLOGY EQUIPMENT	-2,382.50	3,999,858.93
80	6232	ACCUMULATED DEP TECH EQUIP	2,382.50	-3,784,314.31
80	6241	VEHICLES	.00	20,740,850.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-14,026,223.97
80	6251	GENERAL EQUIPMENT	5,650.00	9,989,630.43
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,603,281.80
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	34,661,418.04
80	6302	REVENUES CONTROL	53,636.55	53,636.55
80	8710	INVESTMENT IN GOV. ASSETS	-5,650.00	-286,613,832.15
TOTAL ASSETS			-142.27	-142.27
LIABILITIES				
80	7602	EXPENDITURES CONTROL	142.27	142.27
TOTAL LIABILITIES			142.27	142.27
TOTAL LIABILITIES + FUND BALANCE			142.27	142.27

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 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	-191,095.51
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,779.26
81	6241	VEHICLES	.00	277,849.56
81	6242	ACCUMULATED DEP VEHICLES	.00	-200,567.99
81	6251	GENERAL EQUIPMENT	.00	4,804,302.62
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,323,736.88
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,584,257.67
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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