

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-3,703,303.40	47,690,794.69
10	6153	ACCOUNTS RECEIVABLE	25,575.26	-15,649.91
		<b>TOTAL ASSETS</b>	<b>-3,677,728.14</b>	<b>47,675,144.78</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	411,074.74	-269,850.94
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	6,000.00
10	7461B	STATE LIFE INSURANCE	.00	-36.56
10	7461F	AMERICAN FAMILY ASSURANCE CO	.00	-186.61
10	7461T	TRANS AMERICA	.00	-49.22
10	7469	UNEMPLOYMENT BD PAID	-4,598.01	8,951.38
10	7469B	RADCLIFF CITY TAX	.00	-77.91
10	7469C	VINE GROVE CITY TAX	.00	-201.54
10	7470	WORKERS COMP BD PAID	-10,840.69	-39,804.17
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-4,320.73
10	7472	FICA WITHHELD PAYABLE	.00	-2,920.86
10	7473	STATE TAX WITHHELD PAYABLE	.00	-1,102.13
10	7474A	KTRS OMITTED CONTRIBUTIONS	-528.76	-728.76
10	7475	CERS WITHHELD PAYABLE	.00	-8,006.96
10	7493-B	DENTAL INSURANCE	.00	-276.66
10	7499-A	STATE HEALTH INSURANCE RMB	.00	-174.44
10	7499-B	MISC EMPLOYEE REFUNDS	-1,856.75	-1,956.75
10	7499-C	RETIREMENT TAXABLE REFUNDS	-6,452.28	-6,452.28
10	7499E	CHARTIABLE CONTRIBUTIONS	.00	-2.00
10	7499G	GARNISHMENT OF WAGES	.00	3,557.95
10	7603	PURCHASE OBLIGATIONS	-113,335.26	1,825,125.73
		<b>TOTAL LIABILITIES</b>	<b>273,462.99</b>	<b>1,507,486.54</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,543,625.20	-37,514,037.40
10	7602	EXPENDITURES CONTROL	8,834,555.09	16,304,246.76
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-2,846,714.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8750	ASSIGNED FUND BALANCE	.00	-20,000,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	113,335.26	-1,825,125.73
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-1,100,897.86
10	8770	UNASSIGNED FUND BALANCE	.00	452,442.16
		<b>TOTAL FUND BALANCE</b>	<b>3,404,265.15</b>	<b>-49,182,631.32</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>3,677,728.14</b>	<b>-47,675,144.78</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	338,600.02	2,053,380.76
20	6153	ACCOUNTS RECEIVABLE	.00	25,574.42
		<b>TOTAL ASSETS</b>	<b>338,600.02</b>	<b>2,078,955.18</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	1,399,602.55	-261,407.74
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	315,110.88	3,659,521.03
		<b>TOTAL LIABILITIES</b>	<b>1,714,713.43</b>	<b>3,396,988.29</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-3,574,872.98	-8,032,264.16
20	7602	EXPENDITURES CONTROL	1,836,670.41	6,586,350.41
20	8731	RESTRICTED GRANTS	.00	-370,508.69
20	8753	ASSIGNED-PURCH OBL - CURRENT	-315,110.88	-3,659,521.03
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,287,986.30
20	8770	UNASSIGNED FUND BALANCE	.00	-4,287,986.30
		<b>TOTAL FUND BALANCE</b>	<b>-2,053,313.45</b>	<b>-5,475,943.47</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-338,600.02</b>	<b>-2,078,955.18</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	4,732.63	679,042.49
		<b>TOTAL ASSETS</b>	<b>4,732.63</b>	<b>679,042.49</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	25,512.94	-3,661.55
22	7603	PURCHASE OBLIGATIONS	18,805.14	53,080.13
		<b>TOTAL LIABILITIES</b>	<b>44,318.08</b>	<b>49,418.58</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-40,880.50	-81,890.17
22	7602	EXPENDITURES CONTROL	10,634.93	101,916.32
22	8737	RESTRICTED - OTHER	.00	-741,638.19
22	8753	ASSIGNED-PURCH OBL - CURRENT	-18,805.14	-53,080.13
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	46,231.10
		<b>TOTAL FUND BALANCE</b>	<b>-49,050.71</b>	<b>-728,461.07</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-4,732.63</b>	<b>-679,042.49</b>

## BALANCE SHEET FOR 2024 3

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

## BALANCE SHEET FOR 2024 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	647,500.00
		TOTAL ASSETS	.00	647,500.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-647,500.00
		TOTAL FUND BALANCE	.00	-647,500.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-647,500.00

## BALANCE SHEET FOR 2024 3

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

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-3,182,451.99	27,709,081.61
	TOTAL ASSETS		-3,182,451.99	27,709,081.61
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-56.70	-56.70
36	7603	PURCHASE OBLIGATIONS	-2,193,536.73	16,976,089.68
	TOTAL LIABILITIES		-2,193,593.43	16,976,032.98
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-19,933.95	-97,843.97
36	7602	EXPENDITURES CONTROL	3,202,442.64	6,113,699.21
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-56,709,153.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,193,536.73	-16,976,089.68
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,984,273.42
	TOTAL FUND BALANCE		5,376,045.42	-44,685,114.59
	TOTAL LIABILITIES + FUND BALANCE		3,182,451.99	-27,709,081.61

## BALANCE SHEET FOR 2024 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-931,723.24	-6,035,732.53
		TOTAL ASSETS	-931,723.24	-6,035,732.53
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	931,723.24	6,329,276.45
40	8736	RESTRICTED - DEBT SERVICE	.00	-293,543.92
		TOTAL FUND BALANCE	931,723.24	6,035,732.53
		TOTAL LIABILITIES + FUND BALANCE	931,723.24	6,035,732.53



# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-426,208.31	3,750,220.80
51	6171	INVENTORIES FOR CONSUMPTION	.00	217,773.29
51	64000	DEFERRED OUTFLOW- OPEB	.00	734,028.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	993,719.00
TOTAL ASSETS			<b>-426,208.31</b>	<b>5,695,741.09</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	69,649.76	-43,024.24
51	75410	DEFERRED INFLOW- OPEB	.00	-1,957,296.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,170,529.00
51	7603	PURCHASE OBLIGATIONS	-660,601.63	4,049,534.41
51	77000	DEFERRED INFLOW OPEB	.00	-779,165.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-197,744.00
TOTAL LIABILITIES			<b>-590,951.87</b>	<b>-6,098,223.83</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-913,461.88	-6,499,746.89
51	7602	EXPENDITURES CONTROL	1,270,020.43	2,399,572.98
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	.00	85,577.59
51	8753	ASSIGNED-PURCH OBL - CURRENT	660,601.63	-4,049,534.41
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,626.47
TOTAL FUND BALANCE			<b>1,017,160.18</b>	<b>402,482.74</b>
TOTAL LIABILITIES + FUND BALANCE			<b>426,208.31</b>	<b>-5,695,741.09</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	59,283.02	1,898,418.28
52	64000	DEFERRED OUTFLOW- OPEB	.00	126,003.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	170,609.00
	<b>TOTAL ASSETS</b>		<b>59,283.02</b>	<b>2,195,030.28</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	54,979.02	-19.98
52	75410	DEFERRED INFLOW- OPEB	.00	-335,936.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,230,695.00
52	7603	PURCHASE OBLIGATIONS	-6,483.52	121,436.54
52	77000	DEFERRED INFLOW OPEB	.00	-133,750.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,993.00
	<b>TOTAL LIABILITIES</b>		<b>48,495.50</b>	<b>-1,612,957.44</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-181,369.44	-2,063,250.31
52	7602	EXPENDITURES CONTROL	67,107.40	306,133.09
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	.00	-319,168.48
52	8753	ASSIGNED-PURCH OBL - CURRENT	6,483.52	-121,436.54
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	177,887.40
	<b>TOTAL FUND BALANCE</b>		<b>-107,778.52</b>	<b>-582,072.84</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-59,283.02</b>	<b>-2,195,030.28</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-3,835.40	10,212.77
53	6153	ACCOUNTS RECEIVABLE	3,964.20	6,183.20
	TOTAL ASSETS		128.80	16,395.97
<b>LIABILITIES</b>				
53	7421	ACCOUNTS PAYABLE	420.75	.00
53	7603	PURCHASE OBLIGATIONS	-1,808.29	646.93
	TOTAL LIABILITIES		-1,387.54	646.93
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-5,494.20	-23,879.88
53	7602	EXPENDITURES CONTROL	4,944.65	7,483.91
53	8753	ASSIGNED-PURCH OBL - CURRENT	1,808.29	-646.93
	TOTAL FUND BALANCE		1,258.74	-17,042.90
TOTAL LIABILITIES + FUND BALANCE			-128.80	-16,395.97

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
55	6101	CASH IN BANK	12,433.82	74,898.55
55	6153	ACCOUNTS RECEIVABLE	3,379.75	13,317.19
		<b>TOTAL ASSETS</b>	<b>15,813.57</b>	<b>88,215.74</b>
<b>LIABILITIES</b>				
55	7421	ACCOUNTS PAYABLE	848.49	-1,737.67
55	7603	PURCHASE OBLIGATIONS	-1,756.28	7,690.58
		<b>TOTAL LIABILITIES</b>	<b>-907.79</b>	<b>5,952.91</b>
<b>FUND BALANCE</b>				
55	6302	REVENUES CONTROL	-19,957.00	-95,611.91
55	7602	EXPENDITURES CONTROL	3,294.94	9,133.84
55	8739	RESTRICTED-NEW ASSETS	.00	-291.78
55	8753	ASSIGNED-PURCH OBL - CURRENT	1,756.28	-7,690.58
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	291.78
		<b>TOTAL FUND BALANCE</b>	<b>-14,905.78</b>	<b>-94,168.65</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-15,813.57</b>	<b>-88,215.74</b>

## BALANCE SHEET FOR 2024 3

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	112.70	156,662.31
		TOTAL ASSETS	112.70	156,662.31
FUND BALANCE				
	70	6302 REVENUES CONTROL	-112.70	-156,662.31
		TOTAL FUND BALANCE	-112.70	-156,662.31
		TOTAL LIABILITIES + FUND BALANCE	-112.70	-156,662.31

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 3

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	.00	343,576,546.35
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-114,648,531.63
80	6231	TECHNOLOGY EQUIPMENT	-179.00	3,999,679.93
80	6232	ACCUMULATED DEP TECH EQUIP	179.00	-3,784,135.31
80	6241	VEHICLES	62,500.00	20,803,350.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-14,026,223.97
80	6251	GENERAL EQUIPMENT	64,990.08	10,120,045.51
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,603,281.80
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	36,863,387.97
80	6302	REVENUES CONTROL	.00	53,636.55
80	8710	INVESTMENT IN GOV. ASSETS	-127,490.08	-289,008,717.16
	TOTAL ASSETS		.00	-142.27
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	142.27
	TOTAL LIABILITIES		.00	142.27
	TOTAL LIABILITIES + FUND BALANCE		.00	142.27

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 3

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 \*\*