

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-14,125,055.76	67,930,397.61
10	6153	ACCOUNTS RECEIVABLE	10,929.56	6,587.91
		<b>TOTAL ASSETS</b>	<b>-14,114,126.20</b>	<b>67,936,985.52</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-99,270.64	-327,496.80
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	7462	PAYROLL DEDUCTIONS	.00	505.25
10	7469	UNEMPLOYMENT BD PAID	-72,838.63	-61,809.40
10	7469B	RADCLIFF CITY TAX	.00	-77.91
10	7469C	VINE GROVE CITY TAX	.00	-201.54
10	7470	WORKERS COMP BD PAID	-45,257.09	-192,374.94
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	-1,477.64
10	7474	KTRS WITHHELD PAYABLE	.00	17.38
10	7474A	KTRS OMITTED CONTRIBUTIONS	-528.76	2,184.45
10	7475	CERS WITHHELD PAYABLE	.00	-4,613.30
10	7493-B	DENTAL INSURANCE	-47.46	-276.66
10	7499-A	STATE HEALTH INSURANCE RMB	-53.46	-174.44
10	7499-B	MISC EMPLOYEE REFUNDS	-1,446.12	-6,294.28
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-6,452.28
10	7499E	CHARITABLE CONTRIBUTIONS	.00	-2.00
10	7499G	GARNISHMENT OF WAGES	.00	3,557.95
10	7603	PURCHASE OBLIGATIONS	-109,190.93	1,722,011.72
		<b>TOTAL LIABILITIES</b>	<b>-328,633.09</b>	<b>1,125,511.58</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	5,110,355.53	-94,717,696.48
10	7602	EXPENDITURES CONTROL	9,223,212.83	53,524,872.85
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	109,190.93	-1,722,011.72
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-1,100,897.86
10	8770	UNASSIGNED FUND BALANCE	.00	452,495.36
		<b>TOTAL FUND BALANCE</b>	<b>14,442,759.29</b>	<b>-69,062,497.10</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>14,114,126.20</b>	<b>-67,936,985.52</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	601,107.62	973,577.76
20	6153	ACCOUNTS RECEIVABLE	.00	25,574.42
		<b>TOTAL ASSETS</b>	<b>601,107.62</b>	<b>999,152.18</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-37,119.06	-299,921.61
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	133,698.56	6,360,644.65
		<b>TOTAL LIABILITIES</b>	<b>96,579.50</b>	<b>6,059,598.04</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-2,372,494.47	-14,895,796.79
20	7602	EXPENDITURES CONTROL	1,808,505.91	14,568,253.11
20	8731	RESTRICTED GRANTS	.00	-370,561.89
20	8753	ASSIGNED-PURCH OBL - CURRENT	-133,698.56	-6,360,644.65
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>-697,687.12</b>	<b>-7,058,750.22</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-601,107.62</b>	<b>-999,152.18</b>

## BALANCE SHEET FOR 2024 7

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	13,376.35	723,198.79
	TOTAL ASSETS		<b>13,376.35</b>	<b>723,198.79</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	-12,878.08	-26,611.17
22	7603	PURCHASE OBLIGATIONS	28,338.85	58,104.33
	TOTAL LIABILITIES		<b>15,460.77</b>	<b>31,493.16</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-45,701.32	-297,055.82
22	7602	EXPENDITURES CONTROL	45,203.05	295,875.29
22	8737	RESTRICTED - OTHER	.00	-741,638.19
22	8753	ASSIGNED-PURCH OBL - CURRENT	-28,338.85	-58,104.33
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	46,231.10
	TOTAL FUND BALANCE		<b>-28,837.12</b>	<b>-754,691.95</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>-13,376.35</b>	<b>-723,198.79</b>

## BALANCE SHEET FOR 2024 7

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 7

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	-657,596.00
		TOTAL ASSETS	.00	-657,596.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-647,500.00
31	7602	EXPENDITURES CONTROL	.00	1,305,096.00
		TOTAL FUND BALANCE	.00	657,596.00
		TOTAL LIABILITIES + FUND BALANCE	.00	657,596.00

## BALANCE SHEET FOR 2024 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	13,439,220.00	17,281,713.50
	TOTAL ASSETS		13,439,220.00	17,281,713.50
FUND BALANCE				
32	6302	REVENUES CONTROL	-13,439,220.00	-16,907,076.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-374,637.50
	TOTAL FUND BALANCE		-13,439,220.00	-17,281,713.50
	TOTAL LIABILITIES + FUND BALANCE		-13,439,220.00	-17,281,713.50

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-2,209,021.20	20,292,767.54
		TOTAL ASSETS	-2,209,021.20	20,292,767.54
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-675,147.58	11,816,670.90
		TOTAL LIABILITIES	-675,147.58	11,816,670.90
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-20.52	-1,906,014.98
36	7602	EXPENDITURES CONTROL	2,209,041.72	15,338,127.59
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-56,709,153.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	675,147.58	-11,816,670.90
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,984,273.42
		TOTAL FUND BALANCE	2,884,168.78	-32,109,438.44
		TOTAL LIABILITIES + FUND BALANCE	2,209,021.20	-20,292,767.54

## BALANCE SHEET FOR 2024 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-573,748.96	-7,903,296.62
		TOTAL ASSETS	-573,748.96	-7,903,296.62
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	573,748.96	8,196,840.54
40	8736	RESTRICTED - DEBT SERVICE	.00	-293,543.92
		TOTAL FUND BALANCE	573,748.96	7,903,296.62
		TOTAL LIABILITIES + FUND BALANCE	573,748.96	7,903,296.62



# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	572,645.94	4,115,526.20
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>572,645.94</b>	<b>6,061,046.49</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	22,713.60	-54,792.94
51	75410	DEFERRED INFLOW- OPEB	.00	-1,957,296.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,170,529.00
51	7603	PURCHASE OBLIGATIONS	-500,805.98	2,003,107.41
51	77000	DEFERRED INFLOW OPEB	.00	-779,165.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-197,744.00
TOTAL LIABILITIES			<b>-478,092.38</b>	<b>-8,156,419.53</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-1,649,641.80	-10,702,805.23
51	7602	EXPENDITURES CONTROL	1,054,282.26	6,249,094.62
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	500,805.98	-2,003,107.41
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,626.47
TOTAL FUND BALANCE			<b>-94,553.56</b>	<b>2,095,373.04</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-572,645.94</b>	<b>-6,061,046.49</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 7

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-158,537.70	2,287,777.20
52	64000	DEFERRED OUTFLOW- OPEB	.00	126,003.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	170,609.00
	<b>TOTAL ASSETS</b>		<b>-158,537.70</b>	<b>2,584,389.20</b>
<b>LIABILITIES</b>				
52	75410	DEFERRED INFLOW- OPEB	.00	-335,936.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,230,695.00
52	7603	PURCHASE OBLIGATIONS	-254.05	120,921.11
52	77000	DEFERRED INFLOW OPEB	.00	-133,750.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,993.00
	<b>TOTAL LIABILITIES</b>		<b>-254.05</b>	<b>-1,613,452.89</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	88,772.89	-2,717,543.71
52	7602	EXPENDITURES CONTROL	69,764.81	571,047.59
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	254.05	-120,921.11
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	177,887.40
	<b>TOTAL FUND BALANCE</b>		<b>158,791.75</b>	<b>-970,936.31</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>158,537.70</b>	<b>-2,584,389.20</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 7

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-941.46	15,793.81
53	6153	ACCOUNTS RECEIVABLE	-238.22	6,918.00
		<b>TOTAL ASSETS</b>	<b>-1,179.68</b>	<b>22,711.81</b>
<b>LIABILITIES</b>				
53	7421	ACCOUNTS PAYABLE	796.36	-132.81
53	7603	PURCHASE OBLIGATIONS	1,604.51	3,417.41
		<b>TOTAL LIABILITIES</b>	<b>2,400.87</b>	<b>3,284.60</b>
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-4,149.50	-45,158.60
53	7602	EXPENDITURES CONTROL	4,532.82	22,579.60
53	8753	ASSIGNED-PURCH OBL - CURRENT	-1,604.51	-3,417.41
		<b>TOTAL FUND BALANCE</b>	<b>-1,221.19</b>	<b>-25,996.41</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,179.68</b>	<b>-22,711.81</b>

## BALANCE SHEET FOR 2024 7

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
55	6101	CASH IN BANK	2,067.38	72,559.69
55	6153	ACCOUNTS RECEIVABLE	291.27	5,417.20
		<b>TOTAL ASSETS</b>	<b>2,358.65</b>	<b>77,976.89</b>
<b>LIABILITIES</b>				
55	7421	ACCOUNTS PAYABLE	-5,027.12	-6,862.90
55	7603	PURCHASE OBLIGATIONS	307.94	923.68
		<b>TOTAL LIABILITIES</b>	<b>-4,719.18</b>	<b>-5,939.22</b>
<b>FUND BALANCE</b>				
55	6302	REVENUES CONTROL	-6,130.10	-111,382.62
55	7602	EXPENDITURES CONTROL	8,798.57	40,268.63
55	8739	RESTRICTED-NEW ASSETS	.00	-291.78
55	8753	ASSIGNED-PURCH OBL - CURRENT	-307.94	-923.68
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	291.78
		<b>TOTAL FUND BALANCE</b>	<b>2,360.53</b>	<b>-72,037.67</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-2,358.65</b>	<b>-77,976.89</b>

## BALANCE SHEET FOR 2024 7

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	56	6101 CASH IN BANK	401.59	2,584.89
		TOTAL ASSETS	401.59	2,584.89
FUND BALANCE				
	56	6302 REVENUES CONTROL	-401.59	-2,584.89
		TOTAL FUND BALANCE	-401.59	-2,584.89
		TOTAL LIABILITIES + FUND BALANCE	-401.59	-2,584.89

## BALANCE SHEET FOR 2024 7

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	.15	157,513.93
		TOTAL ASSETS	.15	157,513.93
FUND BALANCE				
	70	6302 REVENUES CONTROL	-.15	-157,513.93
		TOTAL FUND BALANCE	-.15	-157,513.93
		TOTAL LIABILITIES + FUND BALANCE	-.15	-157,513.93

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 7

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	-11,305.18	3,986,348.92
80	6232	ACCUMULATED DEP TECH EQUIP	11,305.18	-3,770,804.30
80	6241	VEHICLES	.00	20,812,345.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-14,026,223.97
80	6251	GENERAL EQUIPMENT	.00	10,237,258.14
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	.00	-289,134,924.79
	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 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	-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	9,620.69	4,854,234.94
81	6252	ACCUMULATED DEP GEN EQUIPMENT	6,561.07	-3,317,175.81
81	6302	REVENUES CONTROL	9,208.50	9,208.50
81	8711	INVESTMENT IN BUSINESS ASSETS	-26,196.00	-1,650,765.30
TOTAL ASSETS			-805.74	-805.74
LIABILITIES				
81	7602	EXPENDITURES CONTROL	805.74	805.74
TOTAL LIABILITIES			805.74	805.74
TOTAL LIABILITIES + FUND BALANCE			805.74	805.74

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