

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-3,049,058.13	59,898,088.16
10	6153	ACCOUNTS RECEIVABLE	139,548.30	138,500.56
		<b>TOTAL ASSETS</b>	<b>-2,909,509.83</b>	<b>60,036,588.72</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-109,527.67	-365,245.02
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	124,600.58	11,186.63
10	7469B	RADCLIFF CITY TAX	.00	-77.91
10	7469C	VINE GROVE CITY TAX	.00	-201.54
10	7470	WORKERS COMP BD PAID	-45,650.77	-328,439.89
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	5,755.40	5,772.78
10	7474A	KTRS OMITTED CONTRIBUTIONS	2,661.75	3,788.68
10	7475	CERS WITHHELD PAYABLE	.00	958.73
10	7493-B	DENTAL INSURANCE	.00	-276.66
10	7499-A	STATE HEALTH INSURANCE RMB	.00	-174.44
10	7499-B	MISC EMPLOYEE REFUNDS	-719.63	-9,179.66
10	7499-C	RETIREMENT TAXABLE REFUNDS	-4,098.71	-10,550.99
10	7499E	CHARITABLE CONTRIBUTIONS	.00	-2.00
10	7499G	GARNISHMENT OF WAGES	.00	3,557.95
10	7603	PURCHASE OBLIGATIONS	3,790,725.73	5,003,092.36
		<b>TOTAL LIABILITIES</b>	<b>3,763,746.68</b>	<b>4,311,722.65</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,863,764.45	-114,450,197.68
10	7602	EXPENDITURES CONTROL	8,800,253.33	81,252,640.42
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	-3,790,725.73	-5,003,092.36
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>-854,236.85</b>	<b>-64,348,311.37</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,909,509.83</b>	<b>-60,036,588.72</b>

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-1,651,392.29	-247,698.26
20	6153	ACCOUNTS RECEIVABLE	.00	25,574.42
		<b>TOTAL ASSETS</b>	<b>-1,651,392.29</b>	<b>-222,123.84</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	49,346.61	-520,040.81
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	-2,860,716.98	3,747,990.14
		<b>TOTAL LIABILITIES</b>	<b>-2,811,370.37</b>	<b>3,226,824.33</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-3,449,800.63	-22,889,087.58
20	7602	EXPENDITURES CONTROL	5,051,846.31	24,002,939.12
20	8731	RESTRICTED GRANTS	.00	-370,561.89
20	8753	ASSIGNED-PURCH OBL - CURRENT	2,860,716.98	-3,747,990.14
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>4,462,762.66</b>	<b>-3,004,700.49</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,651,392.29</b>	<b>222,123.84</b>

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 10

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	1,530.06	745,434.07
		<b>TOTAL ASSETS</b>	<b>1,530.06</b>	<b>745,434.07</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	5,969.52	-16,221.67
22	7603	PURCHASE OBLIGATIONS	20,691.46	81,494.99
		<b>TOTAL LIABILITIES</b>	<b>26,660.98</b>	<b>65,273.32</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-37,699.51	-452,936.79
22	7602	EXPENDITURES CONTROL	30,199.93	419,131.48
22	8737	RESTRICTED - OTHER	.00	-741,638.19
22	8753	ASSIGNED-PURCH OBL - CURRENT	-20,691.46	-81,494.99
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	46,231.10
		<b>TOTAL FUND BALANCE</b>	<b>-28,191.04</b>	<b>-810,707.39</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,530.06</b>	<b>-745,434.07</b>

## BALANCE SHEET FOR 2024 10

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 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	16,940,345.50
	TOTAL ASSETS		.00	16,940,345.50
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-16,907,076.00
32	7602	EXPENDITURES CONTROL	.00	341,368.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-374,637.50
	TOTAL FUND BALANCE		.00	-16,940,345.50
	TOTAL LIABILITIES + FUND BALANCE		.00	-16,940,345.50

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-910,917.19	18,027,098.73
		TOTAL ASSETS	-910,917.19	18,027,098.73
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	33,902,647.28	45,403,684.40
		TOTAL LIABILITIES	33,902,647.28	45,403,684.40
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-6,147.23	-2,633,487.92
36	7602	EXPENDITURES CONTROL	917,064.42	18,331,269.34
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-56,709,153.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	-33,902,647.28	-45,403,684.40
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,984,273.42
		TOTAL FUND BALANCE	-32,991,730.09	-63,430,783.13
		TOTAL LIABILITIES + FUND BALANCE	910,917.19	-18,027,098.73

## BALANCE SHEET FOR 2024 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-12,059,258.43
		TOTAL ASSETS	.00	-12,059,258.43
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-379,088.00
40	7602	EXPENDITURES CONTROL	.00	12,731,890.35
40	8736	RESTRICTED - DEBT SERVICE	.00	-293,543.92
		TOTAL FUND BALANCE	.00	12,059,258.43
		TOTAL LIABILITIES + FUND BALANCE	.00	12,059,258.43



# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	213,048.69	4,210,294.57
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>213,048.69</b>	<b>6,155,814.86</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	25,758.91	-71,640.14
51	75410	DEFERRED INFLOW- OPEB	.00	-1,957,296.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,170,529.00
51	7603	PURCHASE OBLIGATIONS	-516,317.36	989,946.85
51	77000	DEFERRED INFLOW OPEB	.00	-779,165.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-197,744.00
TOTAL LIABILITIES			<b>-490,558.45</b>	<b>-9,186,427.29</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-1,255,046.57	-13,916,077.42
51	7602	EXPENDITURES CONTROL	1,016,238.97	9,384,445.64
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	516,317.36	-989,946.85
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,626.47
TOTAL FUND BALANCE			<b>277,509.76</b>	<b>3,030,612.43</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-213,048.69</b>	<b>-6,155,814.86</b>

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 10

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	97,457.54	2,598,137.35
52	64000	DEFERRED OUTFLOW- OPEB	.00	126,003.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	170,609.00
<b>TOTAL ASSETS</b>			<b>97,457.54</b>	<b>2,894,749.35</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	-11,265.00	-11,515.00
52	75410	DEFERRED INFLOW- OPEB	.00	-335,936.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,230,695.00
52	7603	PURCHASE OBLIGATIONS	-14,554.50	172,604.51
52	77000	DEFERRED INFLOW OPEB	.00	-133,750.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,993.00
<b>TOTAL LIABILITIES</b>			<b>-25,819.50</b>	<b>-1,573,284.49</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-169,513.13	-3,243,484.63
52	7602	EXPENDITURES CONTROL	83,320.59	798,143.36
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	14,554.50	-172,604.51
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	177,887.40
<b>TOTAL FUND BALANCE</b>			<b>-71,638.04</b>	<b>-1,321,464.86</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-97,457.54</b>	<b>-2,894,749.35</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 10

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	1,577.87	24,030.65
53	6153	ACCOUNTS RECEIVABLE	-2,829.00	3,624.00
		<b>TOTAL ASSETS</b>	<b>-1,251.13</b>	<b>27,654.65</b>
<b>LIABILITIES</b>				
53	7421	ACCOUNTS PAYABLE	190.32	-374.18
53	7603	PURCHASE OBLIGATIONS	1,227.67	5,624.37
		<b>TOTAL LIABILITIES</b>	<b>1,417.99</b>	<b>5,250.19</b>
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-3,545.00	-66,533.30
53	7602	EXPENDITURES CONTROL	4,605.81	39,252.83
53	8753	ASSIGNED-PURCH OBL - CURRENT	-1,227.67	-5,624.37
		<b>TOTAL FUND BALANCE</b>	<b>-166.86</b>	<b>-32,904.84</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,251.13</b>	<b>-27,654.65</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 10

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
55	6101	CASH IN BANK	5,422.30	72,147.64
55	6153	ACCOUNTS RECEIVABLE	-1,924.60	1,182.85
		<b>TOTAL ASSETS</b>	<b>3,497.70</b>	<b>73,330.49</b>
<b>LIABILITIES</b>				
55	7421	ACCOUNTS PAYABLE	-5,552.26	-7,880.84
55	7603	PURCHASE OBLIGATIONS	-287.78	2,929.98
		<b>TOTAL LIABILITIES</b>	<b>-5,840.04</b>	<b>-4,950.86</b>
<b>FUND BALANCE</b>				
55	6302	REVENUES CONTROL	-6,183.85	-123,902.38
55	7602	EXPENDITURES CONTROL	8,238.41	58,452.73
55	8739	RESTRICTED-NEW ASSETS	.00	-291.78
55	8753	ASSIGNED-PURCH OBL - CURRENT	287.78	-2,929.98
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	291.78
		<b>TOTAL FUND BALANCE</b>	<b>2,342.34</b>	<b>-68,379.63</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-3,497.70</b>	<b>-73,330.49</b>

## BALANCE SHEET FOR 2024 10

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
56	6101	CASH IN BANK	-307.79	2,223.48
		TOTAL ASSETS	-307.79	2,223.48
<b>LIABILITIES</b>				
56	7603	PURCHASE OBLIGATIONS	40.67	426.66
		TOTAL LIABILITIES	40.67	426.66
<b>FUND BALANCE</b>				
56	6302	REVENUES CONTROL	-158.08	-3,166.49
56	7602	EXPENDITURES CONTROL	465.87	943.01
56	8753	ASSIGNED-PURCH OBL - CURRENT	-40.67	-426.66
		TOTAL FUND BALANCE	267.12	-2,650.14
		TOTAL LIABILITIES + FUND BALANCE	307.79	-2,223.48

## BALANCE SHEET FOR 2024 10

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	54.06	158,554.86
		TOTAL ASSETS	54.06	158,554.86
FUND BALANCE				
	70	6302 REVENUES CONTROL	-54.06	-158,554.86
		TOTAL FUND BALANCE	-54.06	-158,554.86
		TOTAL LIABILITIES + FUND BALANCE	-54.06	-158,554.86

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 10

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	343,571,447.35
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-114,648,404.16
80	6231	TECHNOLOGY EQUIPMENT	-157,882.62	3,612,245.51
80	6232	ACCUMULATED DEP TECH EQUIP	157,882.62	-3,398,279.88
80	6241	VEHICLES	3,034,503.00	23,679,016.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,765,600.92
80	6251	GENERAL EQUIPMENT	2,549.00	10,076,577.85
80	6252	ACCUMULATED DEP GEN EQUIPMENT	3,800.00	-7,347,094.12
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	36,863,387.97
80	6302	REVENUES CONTROL	.00	89,030.30
80	8710	INVESTMENT IN GOV. ASSETS	-3,040,852.00	-292,394,148.78
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>-7,721.59</b>
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	.00	7,721.59
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>7,721.59</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>7,721.59</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2024 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	-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	-3,522.12	4,811,171.31
81	6252	ACCUMULATED DEP GEN EQUIPMENT	3,522.12	-3,274,112.18
81	6302	REVENUES CONTROL	.00	9,208.50
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,650,765.30
TOTAL ASSETS			.00	-805.74
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	805.74
TOTAL LIABILITIES			.00	805.74
TOTAL LIABILITIES + FUND BALANCE			.00	805.74

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