

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 1    GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	4,225,849.29	64,123,937.45
10	6153	ACCOUNTS RECEIVABLE	-98,184.71	40,315.85
TOTAL ASSETS			4,127,664.58	64,164,253.30
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-420,396.95	-785,641.97
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	-4,879.70	6,306.93
10	7469B	RADCLIFF CITY TAX	.00	-77.91
10	7469C	VINE GROVE CITY TAX	.00	-201.54
10	7470	WORKERS COMP BD PAID	-44,508.24	-372,948.13
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	5,772.78
10	7474A	KTRS OMITTED CONTRIBUTIONS	-328.76	3,459.92
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	-692.76	-9,872.42
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-10,550.99
10	7499E	CHARTIABLE CONTRIBUTIONS	.00	-2.00
10	7499G	GARNISHMENT OF WAGES	.00	3,557.95
10	7603	PURCHASE OBLIGATIONS	-2,745,434.01	2,257,658.35
TOTAL LIABILITIES			-3,216,240.42	1,095,482.23
FUND BALANCE				
10	6302	REVENUES CONTROL	-13,219,578.78	-127,669,776.46
10	7602	EXPENDITURES CONTROL	9,562,720.61	90,815,361.03
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	2,745,434.01	-2,257,658.35
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	-1,100,897.86
10	8770	UNASSIGNED FUND BALANCE	.00	452,495.36
TOTAL FUND BALANCE			-911,424.16	-65,259,735.53
TOTAL LIABILITIES + FUND BALANCE			-4,127,664.58	-64,164,253.30

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		58,070.93	562,217.71
20	6153	ACCOUNTS RECEIVABLE		.00	25,574.42
TOTAL ASSETS				58,070.93	587,792.13
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-3,012,338.01	-3,532,378.82
20	7481A	DEFERRED REVENUE		.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS		-2,171,044.19	1,579,045.95
TOTAL LIABILITIES				-5,183,382.20	-1,954,457.87
FUND BALANCE					
20	6302	REVENUES CONTROL		-1,840,900.19	-24,729,987.77
20	7602	EXPENDITURES CONTROL		4,795,167.27	28,798,106.39
20	8731	RESTRICTED GRANTS		.00	-370,561.89
20	8753	ASSIGNED-PURCH OBL - CURRENT		2,171,044.19	-1,579,045.95
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	4,287,986.30
20	8770	UNASSIGNED FUND BALANCE		.00	-5,039,831.34
TOTAL FUND BALANCE				5,125,311.27	1,366,665.74
TOTAL LIABILITIES + FUND BALANCE				-58,070.93	-587,792.13

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		14,528.68	759,962.75
	TOTAL ASSETS			14,528.68	759,962.75
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-47,589.17	-63,810.84
22	7603	PURCHASE OBLIGATIONS		-34,528.96	46,966.03
	TOTAL LIABILITIES			-82,118.13	-16,844.81
FUND BALANCE					
22	6302	REVENUES CONTROL		-64,681.23	-517,618.02
22	7602	EXPENDITURES CONTROL		97,741.72	516,873.20
22	8737	RESTRICTED - OTHER		.00	-741,638.19
22	8753	ASSIGNED-PURCH OBL - CURRENT		34,528.96	-46,966.03
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	46,231.10
	TOTAL FUND BALANCE			67,589.45	-743,117.94
	TOTAL LIABILITIES + FUND BALANCE			-14,528.68	-759,962.75

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

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 11

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-19,548,293.00	-2,607,947.50
			TOTAL ASSETS	-19,548,293.00	-2,607,947.50
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-16,907,076.00
	32	7602	EXPENDITURES CONTROL	19,548,293.00	19,889,661.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-374,637.50
			TOTAL FUND BALANCE	19,548,293.00	2,607,947.50
			TOTAL LIABILITIES + FUND BALANCE	19,548,293.00	2,607,947.50

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-2,215,954.13	15,059,299.56
TOTAL ASSETS			-2,215,954.13	15,059,299.56
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	5,343,261.17	50,746,945.57
TOTAL LIABILITIES			5,343,261.17	50,746,945.57
FUND BALANCE				
36	6302	REVENUES CONTROL	-40.14	-2,633,528.06
36	7602	EXPENDITURES CONTROL	2,215,994.27	20,547,263.61
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-56,709,153.57
36	8753	ASSIGNED-PURCH OBL - CURRENT	-5,343,261.17	-50,746,945.57
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,984,273.42
36	8770	UNASSIGNED FUND BALANCE	.00	751,845.04
TOTAL FUND BALANCE			-3,127,307.04	-65,806,245.13
TOTAL LIABILITIES + FUND BALANCE			2,215,954.13	-15,059,299.56

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	11,279,075.68	-780,182.75
			TOTAL ASSETS	11,279,075.68	-780,182.75
FUND BALANCE					
	40	6302	REVENUES CONTROL	-12,795,814.93	-13,174,902.93
	40	7602	EXPENDITURES CONTROL	1,516,739.25	14,248,629.60
	40	8736	RESTRICTED - DEBT SERVICE	.00	-293,543.92
			TOTAL FUND BALANCE	-11,279,075.68	780,182.75
			TOTAL LIABILITIES + FUND BALANCE	-11,279,075.68	780,182.75

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	57,395.82	4,267,690.39
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			57,395.82	6,213,210.68
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	7,442.41	-64,197.73
51	75410	DEFERRED INFLOW- OPEB	.00	-1,957,296.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,170,529.00
51	7603	PURCHASE OBLIGATIONS	-279,101.12	710,845.73
51	77000	DEFERRED INFLOW OPEB	.00	-779,165.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-197,744.00
TOTAL LIABILITIES			-271,658.71	-9,458,086.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-900,150.09	-14,816,227.51
51	7602	EXPENDITURES CONTROL	835,311.86	10,219,757.50
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	279,101.12	-710,845.73
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,626.47
TOTAL FUND BALANCE			214,262.89	3,244,875.32
TOTAL LIABILITIES + FUND BALANCE			-57,395.82	-6,213,210.68

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	79,418.73	2,677,556.08
52	64000	DEFERRED OUTFLOW- OPEB	.00	126,003.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	170,609.00
TOTAL ASSETS			79,418.73	2,974,168.08
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	11,382.52	-132.48
52	75410	DEFERRED INFLOW- OPEB	.00	-335,936.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,230,695.00
52	7603	PURCHASE OBLIGATIONS	-91,393.30	81,211.21
52	77000	DEFERRED INFLOW OPEB	.00	-133,750.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,993.00
TOTAL LIABILITIES			-80,010.78	-1,653,295.27
FUND BALANCE				
52	6302	REVENUES CONTROL	-177,329.62	-3,420,814.25
52	7602	EXPENDITURES CONTROL	86,528.37	884,671.73
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	91,393.30	-81,211.21
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	177,887.40
TOTAL FUND BALANCE			592.05	-1,320,872.81
TOTAL LIABILITIES + FUND BALANCE			-79,418.73	-2,974,168.08

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-4,089.01	19,941.64
	53	6153	ACCOUNTS RECEIVABLE	4,361.00	7,985.00
		TOTAL ASSETS		271.99	27,926.64
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-272.84	-647.02
	53	7603	PURCHASE OBLIGATIONS	-2,399.85	3,224.52
		TOTAL LIABILITIES		-2,672.69	2,577.50
FUND BALANCE					
	53	6302	REVENUES CONTROL	-5,661.00	-72,194.30
	53	7602	EXPENDITURES CONTROL	5,661.85	44,914.68
	53	8753	ASSIGNED-PURCH OBL - CURRENT	2,399.85	-3,224.52
		TOTAL FUND BALANCE		2,400.70	-30,504.14
		TOTAL LIABILITIES + FUND BALANCE		-271.99	-27,926.64

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-6,642.94	65,504.70
	55	6153	ACCOUNTS RECEIVABLE	3,274.90	4,457.75
		TOTAL ASSETS		-3,368.04	69,962.45
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	3,402.35	-4,478.49
	55	7603	PURCHASE OBLIGATIONS	2,472.00	5,401.98
		TOTAL LIABILITIES		5,874.35	923.49
FUND BALANCE					
	55	6302	REVENUES CONTROL	-5,530.45	-129,432.83
	55	7602	EXPENDITURES CONTROL	5,496.14	63,948.87
	55	8739	RESTRICTED-NEW ASSETS	.00	-291.78
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-2,472.00	-5,401.98
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	291.78
		TOTAL FUND BALANCE		-2,506.31	-70,885.94
		TOTAL LIABILITIES + FUND BALANCE		3,368.04	-69,962.45

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 56 SCHOOL ENTREPRENEURSHIP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
56	6101	CASH IN BANK		550.00	2,773.48
	TOTAL ASSETS			550.00	2,773.48
LIABILITIES					
56	7603	PURCHASE OBLIGATIONS		-46.54	380.12
	TOTAL LIABILITIES			-46.54	380.12
FUND BALANCE					
56	6302	REVENUES CONTROL		-856.80	-4,023.29
56	7602	EXPENDITURES CONTROL		306.80	1,249.81
56	8753	ASSIGNED-PURCH OBL - CURRENT		46.54	-380.12
	TOTAL FUND BALANCE			-503.46	-3,153.60
	TOTAL LIABILITIES + FUND BALANCE			-550.00	-2,773.48

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	2.32	158,557.18
			TOTAL ASSETS	2.32	158,557.18
FUND BALANCE					
	70	6302	REVENUES CONTROL	-802.32	-159,357.18
	70	7602	EXPENDITURES CONTROL	800.00	800.00
			TOTAL FUND BALANCE	-2.32	-158,557.18
			TOTAL LIABILITIES + FUND BALANCE	-2.32	-158,557.18

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

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	343,571,447.35
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-114,648,404.16
80	6231	TECHNOLOGY EQUIPMENT	-155,241.60	3,457,003.91
80	6232	ACCUMULATED DEP TECH EQUIP	155,241.60	-3,243,038.28
80	6241	VEHICLES	2,811,286.00	26,490,302.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,765,600.92
80	6251	GENERAL EQUIPMENT	23,045.54	10,099,623.39
80	6252	ACCUMULATED DEP GEN EQUIPMENT	36,393.16	-7,310,700.96
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	36,863,387.97
80	6302	REVENUES CONTROL	739.10	89,769.40
80	8710	INVESTMENT IN GOV. ASSETS	-2,871,789.00	-295,265,937.78
TOTAL ASSETS			-325.20	-8,046.79
LIABILITIES				
80	7602	EXPENDITURES CONTROL	325.20	8,046.79
TOTAL LIABILITIES			325.20	8,046.79
TOTAL LIABILITIES + FUND BALANCE			325.20	8,046.79

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2024 11

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	4,811,171.31
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-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 \*\*