

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-17,056,462.84	47,067,333.21
10	6153	ACCOUNTS RECEIVABLE	-15,682.38	24,633.47
TOTAL ASSETS			-17,072,145.22	47,091,966.68
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	184,978.04	-600,663.93
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-249,892.50	-243,892.50
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	-4,302.24	2,004.69
10	7469B	RADCLIFF CITY TAX	.00	-77.91
10	7469C	VINE GROVE CITY TAX	.00	-201.54
10	7470	WORKERS COMP BD PAID	-103,816.71	-476,764.84
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	-1,086.28	2,373.64
10	7475	CERS WITHHELD PAYABLE	.00	958.73
10	7493-B	DENTAL INSURANCE	.00	-276.66
10	7499-A	STATE HEALTH INSURANCE RMB	312.02	137.58
10	7499-B	MISC EMPLOYEE REFUNDS	-858.89	-10,731.31
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	-1,138,980.76	1,118,677.59
TOTAL LIABILITIES			-1,313,647.32	-218,165.09
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,009,409.05	-134,679,185.51
10	7602	EXPENDITURES CONTROL	23,581,796.83	114,397,299.26
10	8732	RESTRICTED- SICK LEAVE PAYABLE	674,424.00	-2,172,290.00
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	1,138,980.76	-1,118,677.59
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			18,385,792.54	-46,873,801.59
TOTAL LIABILITIES + FUND BALANCE			17,072,145.22	-47,091,966.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-3,572,972.82	-3,010,755.11
20	6153	ACCOUNTS RECEIVABLE		.00	25,574.42
TOTAL ASSETS				-3,572,972.82	-2,985,180.69
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		2,368,526.44	-1,163,852.38
20	7481A	DEFERRED REVENUE		.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS		-894,256.84	685,693.59
TOTAL LIABILITIES				1,474,269.60	-479,283.79
FUND BALANCE					
20	6302	REVENUES CONTROL		-3,223,609.60	-27,953,597.37
20	7602	EXPENDITURES CONTROL		4,428,055.98	33,226,162.37
20	8731	RESTRICTED GRANTS		.00	-370,561.89
20	8753	ASSIGNED-PURCH OBL - CURRENT		894,256.84	-685,693.59
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				2,098,703.22	3,464,464.48
TOTAL LIABILITIES + FUND BALANCE				3,572,972.82	2,985,180.69

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-39,436.87	720,525.88
	TOTAL ASSETS		-39,436.87	720,525.88
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	53,106.99	-10,703.85
22	7603	PURCHASE OBLIGATIONS	-21,738.40	25,227.63
	TOTAL LIABILITIES		31,368.59	14,523.78
FUND BALANCE				
22	6302	REVENUES CONTROL	-45,809.00	-563,427.02
22	7602	EXPENDITURES CONTROL	32,138.88	549,012.08
22	8737	RESTRICTED - OTHER	.00	-741,638.19
22	8753	ASSIGNED-PURCH OBL - CURRENT	21,738.40	-25,227.63
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	46,231.10
	TOTAL FUND BALANCE		8,068.28	-735,049.66
	TOTAL LIABILITIES + FUND BALANCE		39,436.87	-720,525.88

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,297,931.24
			TOTAL ASSETS	.00	1,297,931.24
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,297,757.24
	25	8770	UNASSIGNED FUND BALANCE	.00	-174.00
			TOTAL FUND BALANCE	.00	-1,297,931.24
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,297,931.24

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-1,305,096.00
	31	7602 EXPENDITURES CONTROL	.00	1,305,096.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,982,585.00	374,637.50
			TOTAL ASSETS	2,982,585.00	374,637.50
FUND BALANCE					
	32	6302	REVENUES CONTROL	-2,982,585.00	-19,889,661.00
	32	7602	EXPENDITURES CONTROL	.00	19,889,661.00
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-374,637.50
			TOTAL FUND BALANCE	-2,982,585.00	-374,637.50
			TOTAL LIABILITIES + FUND BALANCE	-2,982,585.00	-374,637.50

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		13,099,619.56	74,103,610.61
	TOTAL ASSETS			13,099,619.56	74,103,610.61
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		433,118.24	51,180,063.81
	TOTAL LIABILITIES			433,118.24	51,180,063.81
FUND BALANCE					
36	6302	REVENUES CONTROL		-14,565,696.68	-63,143,916.23
36	7602	EXPENDITURES CONTROL		1,466,077.12	22,013,340.73
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-56,709,153.57
36	8753	ASSIGNED-PURCH OBL - CURRENT		-433,118.24	-51,180,063.81
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			-13,532,737.80	-125,283,674.42
	TOTAL LIABILITIES + FUND BALANCE			-13,099,619.56	-74,103,610.61

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	1,073,726.67	293,543.92
	TOTAL ASSETS		1,073,726.67	293,543.92
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,073,726.67	-14,248,629.60
40	7602	EXPENDITURES CONTROL	.00	14,248,629.60
40	8736	RESTRICTED - DEBT SERVICE	.00	-293,543.92
	TOTAL FUND BALANCE		-1,073,726.67	-293,543.92
	TOTAL LIABILITIES + FUND BALANCE		-1,073,726.67	-293,543.92

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-258,737.65	4,008,952.74
51	6171	INVENTORIES FOR CONSUMPTION	39,280.09	257,053.38
51	64000	DEFERRED OUTFLOW- OPEB	.00	734,028.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	993,719.00
TOTAL ASSETS			-219,457.56	5,993,753.12
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	25,480.19	-38,717.54
51	75410	DEFERRED INFLOW- OPEB	.00	-1,957,296.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-7,170,529.00
51	7603	PURCHASE OBLIGATIONS	-650,131.59	60,714.14
51	77000	DEFERRED INFLOW OPEB	.00	-779,165.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-197,744.00
TOTAL LIABILITIES			-624,651.40	-10,082,737.40
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,764,237.88	-16,580,465.39
51	7602	EXPENDITURES CONTROL	1,958,215.25	12,177,972.75
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	650,131.59	-60,714.14
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	89,626.47
TOTAL FUND BALANCE			844,108.96	4,088,984.28
TOTAL LIABILITIES + FUND BALANCE			219,457.56	-5,993,753.12

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-105,722.04	2,571,834.04
52	64000	DEFERRED OUTFLOW- OPEB	.00	126,003.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	170,609.00
TOTAL ASSETS			-105,722.04	2,868,446.04
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	70.61	-61.87
52	75410	DEFERRED INFLOW- OPEB	.00	-335,936.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,230,695.00
52	7603	PURCHASE OBLIGATIONS	-8,000.00	73,211.21
52	77000	DEFERRED INFLOW OPEB	.00	-133,750.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,993.00
TOTAL LIABILITIES			-7,929.39	-1,661,224.66
FUND BALANCE				
52	6302	REVENUES CONTROL	-88,979.13	-3,509,793.38
52	7602	EXPENDITURES CONTROL	194,630.56	1,079,302.29
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	8,000.00	-73,211.21
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	177,887.40
TOTAL FUND BALANCE			113,651.43	-1,207,221.38
TOTAL LIABILITIES + FUND BALANCE			105,722.04	-2,868,446.04

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	5,674.99	25,616.63
	53	6153	ACCOUNTS RECEIVABLE	-7,386.00	599.00
		TOTAL ASSETS		-1,711.01	26,215.63
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	514.02	-133.00
	53	7603	PURCHASE OBLIGATIONS	-1,243.02	1,981.50
		TOTAL LIABILITIES		-729.00	1,848.50
FUND BALANCE					
	53	6302	REVENUES CONTROL	.00	-72,194.30
	53	7602	EXPENDITURES CONTROL	1,196.99	46,111.67
	53	8753	ASSIGNED-PURCH OBL - CURRENT	1,243.02	-1,981.50
		TOTAL FUND BALANCE		2,440.01	-28,064.13
		TOTAL LIABILITIES + FUND BALANCE		1,711.01	-26,215.63

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	138.57	65,643.27
	55	6153	ACCOUNTS RECEIVABLE	-3,706.40	751.35
TOTAL ASSETS				-3,567.83	66,394.62
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	1,166.24	-3,312.25
	55	7603	PURCHASE OBLIGATIONS	-203.00	5,198.98
TOTAL LIABILITIES				963.24	1,886.73
FUND BALANCE					
	55	6302	REVENUES CONTROL	-2,907.05	-132,339.88
	55	7602	EXPENDITURES CONTROL	5,308.64	69,257.51
	55	8739	RESTRICTED-NEW ASSETS	.00	-291.78
	55	8753	ASSIGNED-PURCH OBL - CURRENT	203.00	-5,198.98
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	291.78
TOTAL FUND BALANCE				2,604.59	-68,281.35
TOTAL LIABILITIES + FUND BALANCE				3,567.83	-66,394.62

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	218.83	3,133.71
TOTAL ASSETS			218.83	3,133.71
LIABILITIES				
56	7421	ACCOUNTS PAYABLE	-436.46	-436.46
56	7603	PURCHASE OBLIGATIONS	-380.12	.00
TOTAL LIABILITIES			-816.58	-436.46
FUND BALANCE				
56	6302	REVENUES CONTROL	-218.83	-4,383.52
56	7602	EXPENDITURES CONTROL	436.46	1,686.27
56	8753	ASSIGNED-PURCH OBL - CURRENT	380.12	.00
TOTAL FUND BALANCE			597.75	-2,697.25
TOTAL LIABILITIES + FUND BALANCE			-218.83	-3,133.71

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	185.16	158,742.34
			TOTAL ASSETS	185.16	158,742.34
FUND BALANCE					
	70	6302	REVENUES CONTROL	-185.16	-159,542.34
	70	7602	EXPENDITURES CONTROL	.00	800.00
			TOTAL FUND BALANCE	-185.16	-158,742.34
			TOTAL LIABILITIES + FUND BALANCE	-185.16	-158,742.34

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

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	-5,440.94	3,451,562.97
80	6232	ACCUMULATED DEP TECH EQUIP	5,440.94	-3,237,597.34
80	6241	VEHICLES	40,745.00	26,531,047.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-13,765,600.92
80	6251	GENERAL EQUIPMENT	212,464.52	10,312,087.91
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,310,700.96
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	36,863,387.97
80	6302	REVENUES CONTROL	.00	89,769.40
80	8710	INVESTMENT IN GOV. ASSETS	-253,209.52	-295,519,147.30
TOTAL ASSETS			.00	-8,046.79
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	8,046.79
TOTAL LIABILITIES			.00	8,046.79
TOTAL LIABILITIES + FUND BALANCE			.00	8,046.79

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 12

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	80,645.00	4,891,816.31
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	-80,645.00	-1,731,410.30
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 **