

HENDERSON COUNTY BOARD OF EDUCATION

CONSOLIDATED BALANCE SHEET FOR 2027 2

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
6101	CASH IN BANK	-2,581,629.52	86,791,741.65
6102	CASH IN PAYROLL CLEARING ACCT	-29,623.92	2,044,246.82
6104	PETTY CASH	.00	1,928.37
6106	CASH IN BANK - ACT ACCTS	.00	1,255,612.73
6106C	CASH - CTE CHARITABLE GAMING	.00	467.00
6130	INTERFUND RECEIVABLES	-12,000.00	-12,000.00
6171	INVENTORIES FOR CONSUMPTION	.00	101,173.65
6400O	DEFERRED OUTFLOWS OPEB	.00	96,806.00
6400P	DEFERRED OUTFLOWS PENSION	.00	258,776.00
6541O	FUNDED OPEB ASSET	.00	32,789.00
	TOTAL ASSETS	-2,623,253.44	90,571,541.22
LIABILITIES			
7421	ACCOUNTS PAYABLE	-379,596.21	-1,854,954.28
7461C	A/P GARNISHMENTS	-487.45	-134.55
7461HI	HEALTH INSURANCE DEDUCTIONS	45,350.07	14,145.58
7461KY	FEDERAL GRANT FLEX INS ADMIN	44,930.74	-30,318.21
7461LI	LIFE INSURANCE WITHHOLDINGS	1,960.77	6,020.56
7461SL	ACCRUED PAYROLL-SICK LEAVE	.00	-136,059.83
7461TD	TAX DEFERRED ANNUITY DEDUCTION	1,041.94	-50.00
7461WC	Accrued Workmen's Compensation	-27,369.93	-42,055.53
7471	FEDERAL TAX WITHHELD PAYABLE	-191.23	.00
7472	FICA WITHHELD PAYABLE	32.92	.00
7473	STATE TAX WITHHELD PAYABLE	-70.38	.00
7473HC	WITHHOLDING CITY PAYROLL TAX	-53.46	.00
7474	KTRS WITHHELD PAYABLE	413.89	927.63
7475	CERS WITHHELD PAYABLE	5,400.82	-12,184.44
7499UE	UNEMPLOYMENT INSURANCE	-2,264.45	-2,756.23
7541P	UNFUNDED PENSION LIABILITIES	.00	-1,132,486.00
7603	PURCHASE OBLIGATIONS	90,727,682.10	124,624,842.78
7700O	DEFERRED INFLOW OPEB	.00	-371,607.00
7700P	DEFERRED INFLOW PENSION	.00	-250,933.00
	TOTAL LIABILITIES	90,416,780.14	120,812,397.48
FUND BALANCE			
6302	REVENUES CONTROL	-6,612,381.74	-11,696,554.72
7602	EXPENDITURES CONTROL	9,546,537.14	15,608,293.14
8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-102,775.70
8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-25,242,357.56
8736	RESTRICTED - DEBT SERVICE	.00	-613,306.25
8737	RESTRICTED - OTHER	.00	-2,889,725.94
8737O	RESTRICTED - OTHER OPEB	.00	242,243.00
8737P	REST-OTH UNFUNDED PENSION LIAB	.00	1,124,412.00
8739	RESTRICTED-NET ASSETS	.00	-8,216,576.64

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FUND BALANCE			
8739I	RESTRICTED NET POSITION	.00	-101,173.65
8742	COMMITTED - SICK LEAVE PAYABLE	.00	-676,605.83
8753	ASSIGNED-PURCH OBL - CURRENT	-90,727,682.10	-124,624,842.78
8753A	ASSIGNED-FUTURE CONSTRUCTION	.00	-1,000,000.00
8753B	ASSIGNED-FUTURE TECHNOLOGY	.00	-2,000,000.00
8753C	ASSIGNED-FUTURE BUS PURCH	.00	-2,000,000.00
8753D	ASSIGNED-FUTURE HAVAC REPAIRS	.00	-2,000,000.00
8753E	ASSIGNED-ROOF REPAIRS	-4,000,000.00	-7,000,000.00
8753F	ASSIGNED-PRESCHOOL	-1,500,000.00	-1,500,000.00
8753G	ASSIGNED- CHILDCARE	-1,000,000.00	-1,000,000.00
8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	33,479,259.84
8770	UNASSIGNED FUND BALANCE	6,500,000.00	-71,174,227.61
	TOTAL FUND BALANCE	-87,793,526.70	-211,383,938.70
	TOTAL LIABILITIES + FUND BALANCE	2,623,253.44	-90,571,541.22

** END OF REPORT - Generated by AMY MORRIS **