

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	73,767.56	27,721,760.91
10	6153	ACCOUNTS RECEIVABLE	1,152,517.13	1,115,040.82
TOTAL ASSETS			1,226,284.69	28,836,801.73
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	79,242.20	-339,949.15
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	2,583.33	12,866.65
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-3,082.36	9,760.31
10	7470	WORKERS COMP BD PAID	-56,208.27	561,251.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-71.13
10	7472	FICA WITHHELD PAYABLE	.00	28.12
10	7473	STATE TAX WITHHELD PAYABLE	.00	-23.71
10	7474	KTRS WITHHELD PAYABLE	.00	-10,359.86
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	1,029.99
10	7475	CERS WITHHELD PAYABLE	-2,848.43	-2,848.43
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	7,464.72
10	7499-B	MISC EMPLOYEE REFUNDS	-420.20	-1,117.23
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-4,597.12
10	7499G	GARNISHMENT OF WAGES	38.02	1,325.19
10	7603	PURCHASE OBLIGATIONS	622,990.88	4,058,785.61
TOTAL LIABILITIES			642,295.17	4,521,758.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-11,389,636.64	-56,553,118.87
10	7602	EXPENDITURES CONTROL	10,144,047.66	39,331,324.83
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,537,086.98
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8750	ASSIGNED FUND BALANCE	.00	-8,238,812.69
10	8753	ASSIGNED-PURCH OBL - CURRENT	-622,990.88	-4,058,785.61
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	350,464.29
TOTAL FUND BALANCE			-1,868,579.86	-33,358,560.28
TOTAL LIABILITIES + FUND BALANCE			-1,226,284.69	-28,836,801.73

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		507,056.17	101,067.26
20	6153	ACCOUNTS RECEIVABLE		.00	286.60
TOTAL ASSETS				507,056.17	101,353.86
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		-67,930.22	-208,764.53
20	7481A	DEFERRED REVENUE		.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS		-24,720.40	315,990.75
TOTAL LIABILITIES				-92,650.62	106,101.22
FUND BALANCE					
20	6302	REVENUES CONTROL		-2,099,623.52	-5,086,922.61
20	7602	EXPENDITURES CONTROL		1,660,497.57	5,581,044.68
20	8731	RESTRICTED GRANTS		.00	-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT		24,720.40	-315,990.75
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	70,187.09
20	8770	UNASSIGNED FUND BALANCE		.00	-70,187.09
TOTAL FUND BALANCE				-414,405.55	-207,455.08
TOTAL LIABILITIES + FUND BALANCE				-507,056.17	-101,353.86

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	22	6101 CASH IN BANK	28,184.83	892,284.15
		TOTAL ASSETS	28,184.83	892,284.15
LIABILITIES				
	22	7421 ACCOUNTS PAYABLE	-4,452.32	-26,655.10
	22	7603 PURCHASE OBLIGATIONS	2,650.03	51,944.95
		TOTAL LIABILITIES	-1,802.29	25,289.85
FUND BALANCE				
	22	6302 REVENUES CONTROL	-65,440.38	-258,891.46
	22	7602 EXPENDITURES CONTROL	41,707.87	200,252.10
	22	8737 RESTRICTED - OTHER	.00	-806,989.69
	22	8753 ASSIGNED-PURCH OBL - CURRENT	-2,650.03	-51,944.95
	22	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	19,976.87
	22	8770 UNASSIGNED FUND BALANCE	.00	-19,976.87
		TOTAL FUND BALANCE	-26,382.54	-917,574.00
		TOTAL LIABILITIES + FUND BALANCE	-28,184.83	-892,284.15

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,441,163.68
			TOTAL ASSETS	.00	1,441,163.68
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,441,163.68
			TOTAL FUND BALANCE	.00	-1,441,163.68
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,441,163.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-595,000.00
			TOTAL ASSETS	.00	-595,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-640,000.00
	31	7602	EXPENDITURES CONTROL	.00	1,235,000.00
			TOTAL FUND BALANCE	.00	595,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	595,000.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	2,090,600.00
			TOTAL ASSETS	.00	2,090,600.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-3,750,600.00
	32	7602	EXPENDITURES CONTROL	.00	1,660,000.00
			TOTAL FUND BALANCE	.00	-2,090,600.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-2,090,600.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-5,350,947.66	75,619,705.76
	TOTAL ASSETS			-5,350,947.66	75,619,705.76
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-4,142,242.49	64,716,550.99
	TOTAL LIABILITIES			-4,142,242.49	64,716,550.99
FUND BALANCE					
36	6302	REVENUES CONTROL		-69,714.82	-3,156,262.73
36	7602	EXPENDITURES CONTROL		5,420,662.48	21,654,891.81
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-94,118,334.84
36	8753	ASSIGNED-PURCH OBL - CURRENT		4,142,242.49	-64,716,550.99
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	80,690,133.40
36	8770	UNASSIGNED FUND BALANCE		.00	-80,690,133.40
	TOTAL FUND BALANCE			9,493,190.15	-140,336,256.75
	TOTAL LIABILITIES + FUND BALANCE			5,350,947.66	-75,619,705.76

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,851,835.23	-9,606,352.75
			TOTAL ASSETS	-1,851,835.23	-9,606,352.75
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,851,835.23	9,721,582.71
	40	8736	RESTRICTED - DEBT SERVICE	.00	-115,229.96
			TOTAL FUND BALANCE	1,851,835.23	9,606,352.75
			TOTAL LIABILITIES + FUND BALANCE	1,851,835.23	9,606,352.75

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	73,281.84	353,438.89	
51	6171	INVENTORIES FOR CONSUMPTION	.00	180,100.35	
51	64000	DEFERRED OUTFLOW- OPEB	.00	430,601.00	
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,218,821.00	
51	65410	FUNDED OPEB ASSET	.00	133,347.00	
TOTAL ASSETS			73,281.84	2,316,308.24	
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	21,212.15	-41,754.60	
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,199,943.00	
51	7603	PURCHASE OBLIGATIONS	-493,464.36	3,566,193.52	
51	77000	DEFERRED INFLOW OPEB	.00	-2,151,762.00	
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-678,148.00	
TOTAL LIABILITIES			-472,252.21	-5,505,414.08	
FUND BALANCE					
51	6302	REVENUES CONTROL	-1,099,064.91	-4,795,962.92	
51	7602	EXPENDITURES CONTROL	1,004,570.92	4,430,056.98	
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	1,587,814.00	
51	8737P	RESTRICTED-OTHER PENSION	.00	5,659,270.00	
51	8739	RESTRICTED-NEW ASSETS	.00	-125,878.70	
51	8753	ASSIGNED-PURCH OBL - CURRENT	493,464.36	-3,566,193.52	
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,812,442.56	
51	8770	UNASSIGNED FUND BALANCE	.00	-1,812,442.56	
TOTAL FUND BALANCE			398,970.37	3,189,105.84	
TOTAL LIABILITIES + FUND BALANCE			-73,281.84	-2,316,308.24	

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-106,538.46	1,730,139.30
52	64000	DEFERRED OUTFLOW- OPEB	.00	80,010.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	225,705.00
52	65410	FUNDED OPEB ASSET	.00	24,777.00
TOTAL ASSETS			-106,538.46	2,060,631.30
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	22,294.72	-13,439.58
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	-11,490.95	75,814.75
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			10,803.77	-1,612,413.83
FUND BALANCE				
52	6302	REVENUES CONTROL	-147,452.18	-2,520,231.39
52	7602	EXPENDITURES CONTROL	231,695.92	803,531.67
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	295,034.00
52	8737P	RESTRICTED-OTHER PENSION	.00	1,049,263.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	11,490.95	-75,814.75
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,379.44
52	8770	UNASSIGNED FUND BALANCE	.00	-4,379.44
TOTAL FUND BALANCE			95,734.69	-448,217.47
TOTAL LIABILITIES + FUND BALANCE			106,538.46	-2,060,631.30

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK	-6,317.51		-73.35
53	6153	ACCOUNTS RECEIVABLE	4,216.00		9,745.00
TOTAL ASSETS			-2,101.51		9,671.65
LIABILITIES					
53	7421	ACCOUNTS PAYABLE	626.47		-38.70
53	7603	PURCHASE OBLIGATIONS	330.52		9,632.45
TOTAL LIABILITIES			956.99		9,593.75
FUND BALANCE					
53	6302	REVENUES CONTROL	-4,756.00		-30,197.46
53	7602	EXPENDITURES CONTROL	6,231.04		20,564.51
53	8753	ASSIGNED-PURCH OBL - CURRENT	-330.52		-9,632.45
TOTAL FUND BALANCE			1,144.52		-19,265.40
TOTAL LIABILITIES + FUND BALANCE			2,101.51		-9,671.65

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	55	6101 CASH IN BANK	-15,474.80	58,345.04
	55	6153 ACCOUNTS RECEIVABLE	-1,526.50	2,020.00
		TOTAL ASSETS	-17,001.30	60,365.04
LIABILITIES				
	55	7421 ACCOUNTS PAYABLE	1,144.59	-5,538.18
	55	7603 PURCHASE OBLIGATIONS	-5,937.28	5,152.21
		TOTAL LIABILITIES	-4,792.69	-385.97
FUND BALANCE				
	55	6302 REVENUES CONTROL	-63.00	-104,474.23
	55	7602 EXPENDITURES CONTROL	15,919.71	49,647.37
	55	8753 ASSIGNED-PURCH OBL - CURRENT	5,937.28	-5,152.21
		TOTAL FUND BALANCE	21,793.99	-59,979.07
		TOTAL LIABILITIES + FUND BALANCE	17,001.30	-60,365.04

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	-460.26	6,864.39
TOTAL ASSETS			-460.26	6,864.39
LIABILITIES				
56	7421	ACCOUNTS PAYABLE	287.35	-440.41
56	7603	PURCHASE OBLIGATIONS	86.50	86.50
TOTAL LIABILITIES			373.85	-353.91
FUND BALANCE				
56	6302	REVENUES CONTROL	-267.50	-7,998.64
56	7602	EXPENDITURES CONTROL	440.41	1,574.66
56	8753	ASSIGNED-PURCH OBL - CURRENT	-86.50	-86.50
TOTAL FUND BALANCE			86.41	-6,510.48
TOTAL LIABILITIES + FUND BALANCE			460.26	-6,864.39

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	152.29	165,197.16
			TOTAL ASSETS	152.29	165,197.16
FUND BALANCE					
	70	6302	REVENUES CONTROL	-152.29	-165,197.16
			TOTAL FUND BALANCE	-152.29	-165,197.16
			TOTAL LIABILITIES + FUND BALANCE	-152.29	-165,197.16

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	17,531,618.47
80	6202	ACCUMULATED DEPRECIATION LAND	.00	-10,000.00
80	6211	LAND IMPROVEMENTS	.00	15,429,400.35
80	6212	ACCUMULATED DEP LAND IMPR	.00	-7,552,161.77
80	6221	BUILDINGS & BUILDING IMPROVE	.00	349,995,319.77
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-130,109,115.29
80	6231	TECHNOLOGY EQUIPMENT	.00	3,028,612.37
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-2,765,762.41
80	6241	VEHICLES	.00	25,957,733.28
80	6242	ACCUMULATED DEP VEHICLES	.00	-16,436,267.81
80	6251	GENERAL EQUIPMENT	26,668.00	10,120,400.45
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,224,148.94
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	106,755,400.88
80	8710	INVESTMENT IN GOV. ASSETS	-26,668.00	-364,721,029.35
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 5

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	-193,176.67
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,779.26
81	6241	VEHICLES	.00	288,895.16
81	6242	ACCUMULATED DEP VEHICLES	.00	-221,502.66
81	6251	GENERAL EQUIPMENT	338,079.42	5,185,911.20
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,170,844.65
81	8711	INVESTMENT IN BUSINESS ASSETS	-338,079.42	-2,106,788.25
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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