

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-253,113.77	43,945,477.37
10	6153	ACCOUNTS RECEIVABLE	-1,035,056.27	-43,177.24
		TOTAL ASSETS	-1,288,170.04	43,902,300.13
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,010,320.49	-997,493.08
10	7461	ACCR SALARIES & BENEFIT PAYABLE	250,778.80	6,886.30
10	7461A	MATC FBO HCS 403(B) PLAN	2,533.33	2,533.33
10	7469	UNEMPLOYMENT BD PAID	18,221.86	18,221.86
10	7470	WORKERS COMP BD PAID	-16,600.88	-61,258.73
10	7474A	KTRS OMITTED CONTRIBUTIONS	-100.00	-100.00
10	7499-A	STATE HEALTH INSURANCE RMB	-312.02	-312.02
10	7499-B	MISC EMPLOYEE REFUNDS	-2,729.09	-2,729.09
10	7499G	GARNISHMENT OF WAGES	.00	797.33
10	7603	PURCHASE OBLIGATIONS	2,186,450.49	3,129,970.04
		TOTAL LIABILITIES	3,448,562.98	2,096,515.94
FUND BALANCE				
10	6302	REVENUES CONTROL	-28,271,175.28	-28,271,175.28
10	7602	EXPENDITURES CONTROL	5,196,720.05	5,196,720.05
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-2,172,290.00
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8750	ASSIGNED FUND BALANCE	5,000,000.00	-15,000,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,186,450.49	-3,129,970.04
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	943,519.55
10	8770	UNASSIGNED FUND BALANCE	18,100,512.78	-913,075.10
		TOTAL FUND BALANCE	-2,160,392.94	-45,998,816.07
		TOTAL LIABILITIES + FUND BALANCE	1,288,170.04	-43,902,300.13

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	623,082.64	947,120.62
20	6153	ACCOUNTS RECEIVABLE	-3,686,153.77	286.60
		TOTAL ASSETS	-3,063,071.13	947,407.22
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	956,992.08	-279,217.18
20	7481A	DEFERRED REVENUE	1,669,907.11	-1,125.00
20	7603	PURCHASE OBLIGATIONS	122,838.48	784,202.54
		TOTAL LIABILITIES	2,749,737.67	503,860.36
FUND BALANCE				
20	6302	REVENUES CONTROL	-283,925.86	-283,925.86
20	7602	EXPENDITURES CONTROL	720,097.80	720,097.80
20	8731	RESTRICTED GRANTS	.00	-6,564,815.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	-122,838.48	-784,202.54
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	661,364.06
20	8770	UNASSIGNED FUND BALANCE	.00	4,800,214.50
		TOTAL FUND BALANCE	313,333.46	-1,451,267.58
		TOTAL LIABILITIES + FUND BALANCE	3,063,071.13	-947,407.22

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	29,697.53	750,223.41
		TOTAL ASSETS	29,697.53	750,223.41
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	8,021.31	-4,996.74
22	7603	PURCHASE OBLIGATIONS	33,882.70	58,511.72
		TOTAL LIABILITIES	41,904.01	53,514.98
FUND BALANCE				
22	6302	REVENUES CONTROL	-59,042.00	-59,042.00
22	7602	EXPENDITURES CONTROL	21,323.16	21,323.16
22	8737	RESTRICTED - OTHER	.00	-707,507.83
22	8753	ASSIGNED-PURCH OBL - CURRENT	-33,882.70	-58,511.72
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	24,629.02
22	8770	UNASSIGNED FUND BALANCE	.00	-24,629.02
		TOTAL FUND BALANCE	-71,601.54	-803,738.39
		TOTAL LIABILITIES + FUND BALANCE	-29,697.53	-750,223.41

BALANCE SHEET FOR 2025 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6106 CASH IN BANK-SCHOOLS	.00	1,358,796.02
		TOTAL ASSETS	.00	1,358,796.02
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-1,358,796.02
		TOTAL FUND BALANCE	.00	-1,358,796.02
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,358,796.02

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	645,000.00	645,000.00
		TOTAL ASSETS	645,000.00	645,000.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-645,000.00	-645,000.00
		TOTAL FUND BALANCE	-645,000.00	-645,000.00
		TOTAL LIABILITIES + FUND BALANCE	-645,000.00	-645,000.00

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	4,441,425.00	4,816,062.50
	TOTAL ASSETS		4,441,425.00	4,816,062.50
FUND BALANCE				
32	6302	REVENUES CONTROL	-4,441,425.00	-4,441,425.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-374,637.50
	TOTAL FUND BALANCE		-4,441,425.00	-4,816,062.50
	TOTAL LIABILITIES + FUND BALANCE		-4,441,425.00	-4,816,062.50

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-5,076,250.89	69,027,359.72
		TOTAL ASSETS	-5,076,250.89	69,027,359.72
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	3,989,088.99	-9,765.49
36	7603	PURCHASE OBLIGATIONS	-2,079,989.12	48,531,550.29
		TOTAL LIABILITIES	1,909,099.87	48,521,784.80
FUND BALANCE				
36	6302	REVENUES CONTROL	-89.84	-89.84
36	7602	EXPENDITURES CONTROL	1,087,251.74	1,087,251.74
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-70,104,756.13
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,079,989.12	-48,531,550.29
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	50,611,539.41
36	8770	UNASSIGNED FUND BALANCE	.00	-50,611,539.41
		TOTAL FUND BALANCE	3,167,151.02	-117,549,144.52
		TOTAL LIABILITIES + FUND BALANCE	5,076,250.89	-69,027,359.72

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-5,659,907.61	-5,330,473.02
		TOTAL ASSETS	-5,659,907.61	-5,330,473.02
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	5,659,907.61	5,659,907.61
40	8736	RESTRICTED - DEBT SERVICE	.00	-329,434.59
		TOTAL FUND BALANCE	5,659,907.61	5,330,473.02
		TOTAL LIABILITIES + FUND BALANCE	5,659,907.61	5,330,473.02

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	36,718.92	3,486,155.64
51	6153	ACCOUNTS RECEIVABLE	-169,663.14	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	257,053.38
51	64000	DEFERRED OUTFLOW- OPEB	.00	430,601.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,218,821.00
	TOTAL ASSETS		-132,944.22	5,392,631.02
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-77,825.66	-145,734.82
51	75410	DEFERRED INFLOW- OPEB	.00	133,347.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,199,943.00
51	7603	PURCHASE OBLIGATIONS	6,702,229.54	6,734,362.29
51	77000	DEFERRED INFLOW OPEB	.00	-2,151,762.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-678,148.00
	TOTAL LIABILITIES		6,624,403.88	-2,307,878.53
FUND BALANCE				
51	6302	REVENUES CONTROL	-3,779,697.93	-3,779,697.93
51	7602	EXPENDITURES CONTROL	258,422.87	258,422.87
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	2,417,052.00
51	8737P	RESTRICTED-OTHER PENSION	.00	5,659,270.00
51	8739	RESTRICTED-NEW ASSETS	3,732,044.94	-905,437.14
51	8753	ASSIGNED-PURCH OBL - CURRENT	-6,702,229.54	-6,734,362.29
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	32,132.75
51	8770	UNASSIGNED FUND BALANCE	.00	-32,132.75
	TOTAL FUND BALANCE		-6,491,459.66	-3,084,752.49
	TOTAL LIABILITIES + FUND BALANCE		132,944.22	-5,392,631.02

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 1

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	32,723.23	2,698,022.27
52	64000	DEFERRED OUTFLOW- OPEB	.00	80,010.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	225,705.00
TOTAL ASSETS			32,723.23	3,003,737.27
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	86.23	.00
52	75410	DEFERRED INFLOW- OPEB	.00	24,777.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	2,422.22	73,042.65
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			2,508.45	-1,576,969.35
FUND BALANCE				
52	6302	REVENUES CONTROL	-2,607,629.21	-2,607,629.21
52	7602	EXPENDITURES CONTROL	3,071.94	3,071.94
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	295,034.00
52	8737P	RESTRICTED-OTHER PENSION	.00	44,816.00
52	8739	RESTRICTED-NEW ASSETS	2,571,747.81	910,982.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-2,422.22	-73,042.65
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,620.43
52	8770	UNASSIGNED FUND BALANCE	.00	-70,620.43
TOTAL FUND BALANCE			-35,231.68	-1,426,767.92
TOTAL LIABILITIES + FUND BALANCE			-32,723.23	-3,003,737.27

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-230.56	25,386.07
53	6153	ACCOUNTS RECEIVABLE	.00	599.00
		TOTAL ASSETS	-230.56	25,985.07
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	133.00	.00
53	7603	PURCHASE OBLIGATIONS	9,981.07	10,000.00
		TOTAL LIABILITIES	10,114.07	10,000.00
FUND BALANCE				
53	6302	REVENUES CONTROL	-26,082.63	-26,082.63
53	7602	EXPENDITURES CONTROL	97.56	97.56
53	8739	RESTRICTED-NEW ASSETS	26,082.63	.00
53	8753	ASSIGNED-PURCH OBL - CURRENT	-9,981.07	-10,000.00
53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18.93
53	8770	UNASSIGNED FUND BALANCE	.00	-18.93
		TOTAL FUND BALANCE	-9,883.51	-35,985.07
		TOTAL LIABILITIES + FUND BALANCE	230.56	-25,985.07

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	3,648.83	69,292.10
55	6153	ACCOUNTS RECEIVABLE	4,777.10	5,528.45
		TOTAL ASSETS	8,425.93	74,820.55
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-3,592.28	-6,904.53
55	7603	PURCHASE OBLIGATIONS	-4,166.65	1,032.33
		TOTAL LIABILITIES	-7,758.93	-5,872.20
FUND BALANCE				
55	6302	REVENUES CONTROL	-75,355.06	-75,355.06
55	7602	EXPENDITURES CONTROL	7,439.04	7,439.04
55	8739	RESTRICTED-NEW ASSETS	63,082.37	.00
55	8753	ASSIGNED-PURCH OBL - CURRENT	4,166.65	-1,032.33
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,198.98
55	8770	UNASSIGNED FUND BALANCE	.00	-5,198.98
		TOTAL FUND BALANCE	-667.00	-68,948.35
		TOTAL LIABILITIES + FUND BALANCE	-8,425.93	-74,820.55

BALANCE SHEET FOR 2025 1

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	-322.46	2,811.25
		TOTAL ASSETS	-322.46	2,811.25
LIABILITIES				
56	7421	ACCOUNTS PAYABLE	436.46	.00
		TOTAL LIABILITIES	436.46	.00
FUND BALANCE				
56	6302	REVENUES CONTROL	-114.00	-114.00
56	8739	RESTRICTED-NEW ASSETS	.00	-2,697.25
		TOTAL FUND BALANCE	-114.00	-2,811.25
		TOTAL LIABILITIES + FUND BALANCE	322.46	-2,811.25

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	.21	158,742.55
		TOTAL ASSETS	.21	158,742.55
FUND BALANCE				
	70	6302 REVENUES CONTROL	-158,742.55	-158,742.55
	70	8739 RESTRICTED-NEW ASSETS	158,742.34	.00
		TOTAL FUND BALANCE	-.21	-158,742.55
		TOTAL LIABILITIES + FUND BALANCE	-.21	-158,742.55

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,484,003.87
80	6211	LAND IMPROVEMENTS	.00	15,359,029.85
80	6212	ACCUMULATED DEP LAND IMPR	.00	-7,040,096.48
80	6221	BUILDINGS & BUILDING IMPROVE	.00	347,209,061.21
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-122,294,539.38
80	6231	TECHNOLOGY EQUIPMENT	-6,453.42	3,645,109.55
80	6232	ACCUMULATED DEP TECH EQUIP	6,453.42	-3,294,067.44
80	6241	VEHICLES	.00	26,418,658.60
80	6242	ACCUMULATED DEP VEHICLES	-6,556.03	-15,313,287.14
80	6251	GENERAL EQUIPMENT	55,312.00	10,367,399.91
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,774,332.82
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	54,766,639.28
80	8710	INVESTMENT IN GOV. ASSETS	-55,312.00	-311,540,135.04
TOTAL ASSETS			-6,556.03	-6,556.03
LIABILITIES				
80	7602	EXPENDITURES CONTROL	6,556.03	6,556.03
TOTAL LIABILITIES			6,556.03	6,556.03
TOTAL LIABILITIES + FUND BALANCE			6,556.03	6,556.03

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

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	-192,136.09
81	6231	TECHNOLOGY EQUIPMENT	.00	1,779.25
81	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,779.26
81	6241	VEHICLES	.00	315,299.56
81	6242	ACCUMULATED DEP VEHICLES	.00	-223,572.06
81	6251	GENERAL EQUIPMENT	88,686.52	5,020,876.77
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,472,085.85
81	8711	INVESTMENT IN BUSINESS ASSETS	-88,686.52	-1,665,888.20
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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