

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-3,328,096.11	43,563,232.67
10	6153	ACCOUNTS RECEIVABLE	4,476.91	-43,502.60
	<b>TOTAL ASSETS</b>		<b>-3,323,619.20</b>	<b>43,519,730.07</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	340,174.59	-557,794.52
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	6,886.30
10	7461A	MATC FBO HCS 403(B) PLAN	2,533.33	7,599.99
10	7469	UNEMPLOYMENT BD PAID	-5,517.57	7,193.87
10	7470	WORKERS COMP BD PAID	-35,144.70	-93,722.82
10	7474	KTRS WITHHELD PAYABLE	.00	100,557.62
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	-144.96
10	7499-A	STATE HEALTH INSURANCE RMB	.00	-312.02
10	7499-B	MISC EMPLOYEE REFUNDS	-222.80	-4,089.94
10	7499G	GARNISHMENT OF WAGES	.00	797.33
10	7603	PURCHASE OBLIGATIONS	-405,162.23	3,784,261.81
	<b>TOTAL LIABILITIES</b>		<b>-103,339.38</b>	<b>3,251,232.66</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-7,186,056.47	-42,234,270.37
10	7602	EXPENDITURES CONTROL	10,207,852.82	19,227,592.51
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	.00	-15,000,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	405,162.23	-3,784,261.81
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	943,519.55
10	8770	UNASSIGNED FUND BALANCE	.00	-1,098,707.36
	<b>TOTAL FUND BALANCE</b>		<b>3,426,958.58</b>	<b>-46,770,962.73</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>3,323,619.20</b>	<b>-43,519,730.07</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-479,501.10	954,924.69
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		<b>TOTAL ASSETS</b>	<b>-479,501.10</b>	<b>955,211.29</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	207,426.85	-127,586.53
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	66,635.58	461,530.29
		<b>TOTAL LIABILITIES</b>	<b>274,062.43</b>	<b>332,818.76</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,178,418.60	-2,960,361.27
20	7602	EXPENDITURES CONTROL	1,450,492.85	3,237,098.49
20	8731	RESTRICTED GRANTS	.00	-6,564,815.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	-66,635.58	-461,530.29
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	661,364.06
20	8770	UNASSIGNED FUND BALANCE	.00	4,800,214.50
		<b>TOTAL FUND BALANCE</b>	<b>205,438.67</b>	<b>-1,288,030.05</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>479,501.10</b>	<b>-955,211.29</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-43,719.25	740,900.43
		<b>TOTAL ASSETS</b>	<b>-43,719.25</b>	<b>740,900.43</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	17,591.57	-24,512.89
22	7603	PURCHASE OBLIGATIONS	-20,754.20	47,742.20
		<b>TOTAL LIABILITIES</b>	<b>-3,162.63</b>	<b>23,229.31</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-28,027.23	-132,897.63
22	7602	EXPENDITURES CONTROL	54,154.91	124,017.92
22	8737	RESTRICTED - OTHER	.00	-707,507.83
22	8753	ASSIGNED-PURCH OBL - CURRENT	20,754.20	-47,742.20
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	24,629.02
22	8770	UNASSIGNED FUND BALANCE	.00	-24,629.02
		<b>TOTAL FUND BALANCE</b>	<b>46,881.88</b>	<b>-764,129.74</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>43,719.25</b>	<b>-740,900.43</b>

## BALANCE SHEET FOR 2025 3

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 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	645,000.00
		TOTAL ASSETS	.00	645,000.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-645,000.00
		TOTAL FUND BALANCE	.00	-645,000.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-645,000.00

## BALANCE SHEET FOR 2025 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-374,637.50	4,441,425.00
	TOTAL ASSETS		-374,637.50	4,441,425.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-374,637.50	-4,816,062.50
32	7602	EXPENDITURES CONTROL	374,637.50	374,637.50
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	374,637.50	.00
	TOTAL FUND BALANCE		374,637.50	-4,441,425.00
	TOTAL LIABILITIES + FUND BALANCE		374,637.50	-4,441,425.00

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-4,965,247.88	59,631,711.11
		<b>TOTAL ASSETS</b>	<b>-4,965,247.88</b>	<b>59,631,711.11</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	242.57	-960.18
36	7603	PURCHASE OBLIGATIONS	-2,507,133.46	43,824,666.65
		<b>TOTAL LIABILITIES</b>	<b>-2,506,890.89</b>	<b>43,823,706.47</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-5,934,648.64	-5,959,104.40
36	7602	EXPENDITURES CONTROL	10,899,653.95	16,229,414.10
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-70,104,756.13
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,507,133.46	-43,824,666.65
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	50,611,539.41
36	8770	UNASSIGNED FUND BALANCE	.00	-50,407,843.91
		<b>TOTAL FUND BALANCE</b>	<b>7,472,138.77</b>	<b>-103,455,417.58</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>4,965,247.88</b>	<b>-59,631,711.11</b>

## BALANCE SHEET FOR 2025 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-882,176.16	-7,227,034.49
		TOTAL ASSETS	-882,176.16	-7,227,034.49
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	882,176.16	7,556,469.08
40	8736	RESTRICTED - DEBT SERVICE	.00	-329,434.59
		TOTAL FUND BALANCE	882,176.16	7,227,034.49
		TOTAL LIABILITIES + FUND BALANCE	882,176.16	7,227,034.49



# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-309,189.62	2,268,238.64
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
	<b>TOTAL ASSETS</b>		<b>-309,189.62</b>	<b>4,174,714.02</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	43,842.76	-120,531.57
51	75410	DEFERRED INFLOW- OPEB	.00	133,347.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,199,943.00
51	7603	PURCHASE OBLIGATIONS	-772,921.61	5,158,258.93
51	77000	DEFERRED INFLOW OPEB	.00	-2,151,762.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-678,148.00
	<b>TOTAL LIABILITIES</b>		<b>-729,078.85</b>	<b>-3,858,778.64</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-999,828.34	-4,895,453.23
51	7602	EXPENDITURES CONTROL	1,265,175.20	2,566,891.92
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	.00	-905,437.14
51	8753	ASSIGNED-PURCH OBL - CURRENT	772,921.61	-5,158,258.93
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	32,132.75
51	8770	UNASSIGNED FUND BALANCE	.00	-32,132.75
	<b>TOTAL FUND BALANCE</b>		<b>1,038,268.47</b>	<b>-315,935.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>309,189.62</b>	<b>-4,174,714.02</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	62,376.48	2,859,078.15
52	64000	DEFERRED OUTFLOW- OPEB	.00	80,010.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	225,705.00
TOTAL ASSETS			62,376.48	3,164,793.15
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	1,247.35	.00
52	75410	DEFERRED INFLOW- OPEB	.00	24,777.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	-46,000.00	4,603.19
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			-44,752.65	-1,645,408.81
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-190,111.31	-2,934,465.92
52	7602	EXPENDITURES CONTROL	126,487.48	168,852.77
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	.00	910,982.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	46,000.00	-4,603.19
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,620.43
52	8770	UNASSIGNED FUND BALANCE	.00	-70,620.43
TOTAL FUND BALANCE			-17,623.83	-1,519,384.34
TOTAL LIABILITIES + FUND BALANCE			-62,376.48	-3,164,793.15

## BALANCE SHEET FOR 2025 3

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-1,101.86	23,442.51
53	6153	ACCOUNTS RECEIVABLE	255.00	1,619.00
		<b>TOTAL ASSETS</b>	<b>-846.86</b>	<b>25,061.51</b>
<b>LIABILITIES</b>				
53	7603	PURCHASE OBLIGATIONS	588.62	12,645.61
		<b>TOTAL LIABILITIES</b>	<b>588.62</b>	<b>12,645.61</b>
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-3,056.00	-31,423.63
53	7602	EXPENDITURES CONTROL	3,902.86	6,362.12
53	8753	ASSIGNED-PURCH OBL - CURRENT	-588.62	-12,645.61
53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18.93
53	8770	UNASSIGNED FUND BALANCE	.00	-18.93
		<b>TOTAL FUND BALANCE</b>	<b>258.24</b>	<b>-37,707.12</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>846.86</b>	<b>-25,061.51</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
55	6101	CASH IN BANK	-225.31	70,714.40
55	6153	ACCOUNTS RECEIVABLE	-1,112.70	4,165.25
		<b>TOTAL ASSETS</b>	<b>-1,338.01</b>	<b>74,879.65</b>
<b>LIABILITIES</b>				
55	7421	ACCOUNTS PAYABLE	-2,617.30	-3,634.20
55	7603	PURCHASE OBLIGATIONS	-970.89	3,776.05
		<b>TOTAL LIABILITIES</b>	<b>-3,588.19</b>	<b>141.85</b>
<b>FUND BALANCE</b>				
55	6302	REVENUES CONTROL	-2,222.45	-86,539.26
55	7602	EXPENDITURES CONTROL	6,177.76	15,293.81
55	8753	ASSIGNED-PURCH OBL - CURRENT	970.89	-3,776.05
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,198.98
55	8770	UNASSIGNED FUND BALANCE	.00	-5,198.98
		<b>TOTAL FUND BALANCE</b>	<b>4,926.20</b>	<b>-75,021.50</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,338.01</b>	<b>-74,879.65</b>

## BALANCE SHEET FOR 2025 3

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
56	6101	CASH IN BANK	-93.77	2,717.48
	TOTAL ASSETS		-93.77	2,717.48
<b>LIABILITIES</b>				
56	7421	ACCOUNTS PAYABLE	702.55	-160.98
56	7603	PURCHASE OBLIGATIONS	-88.71	585.99
	TOTAL LIABILITIES		613.84	425.01
<b>FUND BALANCE</b>				
56	6302	REVENUES CONTROL	-1,160.20	-1,274.20
56	7602	EXPENDITURES CONTROL	551.42	1,414.95
56	8753	ASSIGNED-PURCH OBL - CURRENT	88.71	-585.99
56	8770	UNASSIGNED FUND BALANCE	.00	-2,697.25
	TOTAL FUND BALANCE		-520.07	-3,142.49
TOTAL LIABILITIES + FUND BALANCE			93.77	-2,717.48

## BALANCE SHEET FOR 2025 3

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	158.07	159,762.73
		TOTAL ASSETS	158.07	159,762.73
FUND BALANCE				
	70	6302 REVENUES CONTROL	-158.07	-159,762.73
		TOTAL FUND BALANCE	-158.07	-159,762.73
		TOTAL LIABILITIES + FUND BALANCE	-158.07	-159,762.73

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	-1,537.12	3,643,572.43
80	6232	ACCUMULATED DEP TECH EQUIP	1,537.12	-3,292,530.32
80	6241	VEHICLES	66,100.00	26,484,758.60
80	6242	ACCUMULATED DEP VEHICLES	.00	-15,313,287.14
80	6251	GENERAL EQUIPMENT	33,544.00	10,426,219.13
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	-99,644.00	-311,665,054.26
TOTAL ASSETS			.00	-6,556.03
<b>LIABILITIES</b>				
80	7602	EXPENDITURES CONTROL	.00	6,556.03
TOTAL LIABILITIES			.00	6,556.03
TOTAL LIABILITIES + FUND BALANCE			.00	6,556.03

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 3

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	208,594.67	5,245,818.44
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,472,085.85
81	6302	REVENUES CONTROL	5,259.80	5,259.80
81	8711	INVESTMENT IN BUSINESS ASSETS	-214,043.67	-1,896,278.87
	TOTAL ASSETS		-189.20	-189.20
LIABILITIES				
81	7602	EXPENDITURES CONTROL	189.20	189.20
	TOTAL LIABILITIES		189.20	189.20
	TOTAL LIABILITIES + FUND BALANCE		189.20	189.20

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