

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-118,449.55	39,075,127.20
10	6153	ACCOUNTS RECEIVABLE	4,460,230.37	4,427,403.66
TOTAL ASSETS			4,341,780.82	43,502,530.86
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	15,016.64	-346,312.50
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	6,886.30
10	74611	HI EMPLOYER COST	-875.00	-875.00
10	7461A	MATC FBO HCS 403(B) PLAN	2,533.33	12,666.65
10	7461B	STATE LIFE INSURANCE	-4.60	.00
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-3,487.07	11,837.57
10	7469B	RADCLIFF CITY TAX	-12.00	.00
10	7470	WORKERS COMP BD PAID	-52,202.51	-198,183.02
10	7474	KTRS WITHHELD PAYABLE	-84.55	100,557.62
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	-144.96
10	7493-B	DENTAL INSURANCE	-44.62	.00
10	7499-A	STATE HEALTH INSURANCE RMB	-137.06	-312.02
10	7499-B	MISC EMPLOYEE REFUNDS	-220.11	-4,608.52
10	7499G	GARNISHMENT OF WAGES	.00	715.71
10	7603	PURCHASE OBLIGATIONS	-226,336.50	3,575,040.63
TOTAL LIABILITIES			-265,854.05	3,157,807.61
FUND BALANCE				
10	6302	REVENUES CONTROL	-14,824,063.38	-63,126,269.15
10	7602	EXPENDITURES CONTROL	10,521,800.11	40,020,994.37
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	226,336.50	-3,575,040.63
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	943,519.55
10	8770	UNASSIGNED FUND BALANCE	.00	-1,098,707.36
TOTAL FUND BALANCE			-4,075,926.77	-46,660,338.47
TOTAL LIABILITIES + FUND BALANCE			-4,341,780.82	-43,502,530.86

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 2      SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-653,252.77		373,496.07
20	6153	ACCOUNTS RECEIVABLE	.00		286.60
TOTAL ASSETS			-653,252.77		373,782.67
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	105,333.66		-119,228.99
20	7481A	DEFERRED REVENUE	.00		-1,125.00
20	7603	PURCHASE OBLIGATIONS	31,550.77		377,292.14
TOTAL LIABILITIES			136,884.43		256,938.15
FUND BALANCE					
20	6302	REVENUES CONTROL	-1,151,238.16		-5,878,018.04
20	7602	EXPENDITURES CONTROL	1,699,157.27		6,727,826.34
20	8731	RESTRICTED GRANTS	.00		-1,103,236.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	-31,550.77		-377,292.14
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		661,364.06
20	8770	UNASSIGNED FUND BALANCE	.00		-661,364.06
TOTAL FUND BALANCE			516,368.34		-630,720.82
TOTAL LIABILITIES + FUND BALANCE			653,252.77		-373,782.67

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 22    DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		694.56	742,943.12
	TOTAL ASSETS			694.56	742,943.12
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-14,759.20	-27,229.86
22	7603	PURCHASE OBLIGATIONS		4,531.81	44,927.08
	TOTAL LIABILITIES			-10,227.39	17,697.22
FUND BALANCE					
22	6302	REVENUES CONTROL		-32,019.90	-213,115.18
22	7602	EXPENDITURES CONTROL		46,084.54	204,909.75
22	8737	RESTRICTED - OTHER		.00	-707,507.83
22	8753	ASSIGNED-PURCH OBL - CURRENT		-4,531.81	-44,927.08
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	24,629.02
22	8770	UNASSIGNED FUND BALANCE		.00	-24,629.02
	TOTAL FUND BALANCE			9,532.83	-760,640.34
	TOTAL LIABILITIES + FUND BALANCE			-694.56	-742,943.12

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,539,426.23	52,719,831.93
	TOTAL ASSETS			-1,539,426.23	52,719,831.93
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		-1,071.29	-1,071.29
36	7603	PURCHASE OBLIGATIONS		-1,084,613.84	41,461,574.41
	TOTAL LIABILITIES			-1,085,685.13	41,460,503.12
FUND BALANCE					
36	6302	REVENUES CONTROL		-113,926.34	-6,142,895.65
36	7602	EXPENDITURES CONTROL		1,654,423.86	23,325,195.64
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-69,901,060.63
36	8753	ASSIGNED-PURCH OBL - CURRENT		1,084,613.84	-41,461,574.41
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			2,625,111.36	-94,180,335.05
	TOTAL LIABILITIES + FUND BALANCE			1,539,426.23	-52,719,831.93

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-356,160.29	-7,583,194.78
			TOTAL ASSETS	-356,160.29	-7,583,194.78
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	356,160.29	7,912,629.37
	40	8736	RESTRICTED - DEBT SERVICE	.00	-329,434.59
			TOTAL FUND BALANCE	356,160.29	7,583,194.78
			TOTAL LIABILITIES + FUND BALANCE	356,160.29	7,583,194.78



# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-93,095.09		2,355,272.86
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
51	65410	FUNDED OPEB ASSET	.00		133,347.00
TOTAL ASSETS			-93,095.09		4,395,095.24
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	-31,773.19		-114,384.29
51	7541P	UNFUNDED PENSION LIABILITY	.00		-6,199,943.00
51	7603	PURCHASE OBLIGATIONS	-730,644.78		4,025,607.23
51	77000	DEFERRED INFLOW OPEB	.00		-2,151,762.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00		-678,148.00
TOTAL LIABILITIES			-762,417.97		-5,118,630.06
FUND BALANCE					
51	6302	REVENUES CONTROL	-1,049,464.42		-7,152,964.38
51	7602	EXPENDITURES CONTROL	1,174,332.70		4,731,221.57
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		-76,199.14
51	8753	ASSIGNED-PURCH OBL - CURRENT	730,644.78		-4,025,607.23
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		32,132.75
51	8770	UNASSIGNED FUND BALANCE	.00		-32,132.75
TOTAL FUND BALANCE			855,513.06		723,534.82
TOTAL LIABILITIES + FUND BALANCE			93,095.09		-4,395,095.24

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	110,704.41	3,054,466.35
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			110,704.41	3,384,958.35
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	840.01	-37.99
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	1,464.96	11,334.81
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			2,304.97	-1,663,492.18
FUND BALANCE				
52	6302	REVENUES CONTROL	-188,169.64	-3,289,225.24
52	7602	EXPENDITURES CONTROL	76,625.22	328,261.88
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	295,034.00
52	8737P	RESTRICTED-OTHER PENSION	.00	1,049,263.00
52	8739	RESTRICTED-NEW ASSETS	.00	-93,465.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-1,464.96	-11,334.81
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,620.43
52	8770	UNASSIGNED FUND BALANCE	.00	-70,620.43
TOTAL FUND BALANCE			-113,009.38	-1,721,466.17
TOTAL LIABILITIES + FUND BALANCE			-110,704.41	-3,384,958.35

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		-7,546.43	14,284.14
53	6153	ACCOUNTS RECEIVABLE		4,171.00	10,490.00
TOTAL ASSETS				-3,375.43	24,774.14
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		584.08	-219.56
53	7603	PURCHASE OBLIGATIONS		-1,004.89	10,259.08
TOTAL LIABILITIES				-420.81	10,039.52
FUND BALANCE					
53	6302	REVENUES CONTROL		-4,171.00	-41,314.63
53	7602	EXPENDITURES CONTROL		6,962.35	16,760.05
53	8753	ASSIGNED-PURCH OBL - CURRENT		1,004.89	-10,259.08
53	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	18.93
53	8770	UNASSIGNED FUND BALANCE		.00	-18.93
TOTAL FUND BALANCE				3,796.24	-34,813.66
TOTAL LIABILITIES + FUND BALANCE				3,375.43	-24,774.14

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-318.82	64,072.31
	55	6153	ACCOUNTS RECEIVABLE	-85.45	5,270.00
		TOTAL ASSETS		-404.27	69,342.31
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-90.73	-2,335.92
	55	7603	PURCHASE OBLIGATIONS	-1,485.28	8,120.85
		TOTAL LIABILITIES		-1,576.01	5,784.93
FUND BALANCE					
	55	6302	REVENUES CONTROL	-5,404.70	-95,979.03
	55	7602	EXPENDITURES CONTROL	5,899.70	28,972.64
	55	8753	ASSIGNED-PURCH OBL - CURRENT	1,485.28	-8,120.85
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,198.98
	55	8770	UNASSIGNED FUND BALANCE	.00	-5,198.98
		TOTAL FUND BALANCE		1,980.28	-75,127.24
		TOTAL LIABILITIES + FUND BALANCE		404.27	-69,342.31

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	42.94	3,962.60
TOTAL ASSETS			42.94	3,962.60
LIABILITIES				
56	7603	PURCHASE OBLIGATIONS	-386.05	323.75
TOTAL LIABILITIES			-386.05	323.75
FUND BALANCE				
56	6302	REVENUES CONTROL	-520.75	-3,439.95
56	7602	EXPENDITURES CONTROL	477.81	2,174.60
56	8739	RESTRICTED-NEW ASSETS	.00	-2,697.25
56	8753	ASSIGNED-PURCH OBL - CURRENT	386.05	-323.75
TOTAL FUND BALANCE			343.11	-4,286.35
TOTAL LIABILITIES + FUND BALANCE			-42.94	-3,962.60

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	36.94	160,005.65
			TOTAL ASSETS	36.94	160,005.65
FUND BALANCE					
	70	6302	REVENUES CONTROL	-36.94	-160,005.65
			TOTAL FUND BALANCE	-36.94	-160,005.65
			TOTAL LIABILITIES + FUND BALANCE	-36.94	-160,005.65

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 5

FUND: 8      GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,484,003.87
80	6211	LAND IMPROVEMENTS	.00	15,358,238.19
80	6212	ACCUMULATED DEP LAND IMPR	.00	-7,039,304.82
80	6221	BUILDINGS & BUILDING IMPROVE	.00	347,209,061.21
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-122,294,539.38
80	6231	TECHNOLOGY EQUIPMENT	-40,738.69	3,569,205.54
80	6232	ACCUMULATED DEP TECH EQUIP	40,738.69	-3,214,527.23
80	6241	VEHICLES	.00	25,876,919.72
80	6242	ACCUMULATED DEP VEHICLES	.00	-14,705,448.26
80	6251	GENERAL EQUIPMENT	-3,984.00	10,421,505.13
80	6252	ACCUMULATED DEP GEN EQUIPMENT	3,984.00	-7,769,618.82
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	54,985,472.28
80	6302	REVENUES CONTROL	.00	-3,636.20
80	8710	INVESTMENT IN GOV. ASSETS	.00	-311,883,887.26
TOTAL ASSETS			.00	-6,556.03
LIABILITIES				
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 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	-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	.00	5,245,818.44
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,472,085.85
81	6302	REVENUES CONTROL	.00	5,259.80
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,896,278.87
TOTAL ASSETS			.00	-189.20
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	189.20
TOTAL LIABILITIES			.00	189.20
TOTAL LIABILITIES + FUND BALANCE			.00	189.20

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