

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,471,347.13	60,705,946.80
10	6153	ACCOUNTS RECEIVABLE	-57,168.32	-8,102.46
TOTAL ASSETS			-3,528,515.45	60,697,844.34
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-566,303.27	-1,048,756.90
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	6,886.30
10	74611	HI EMPLOYER COST	.00	-875.00
10	7461A	MATC FBO HCS 403(B) PLAN	2,533.33	25,333.30
10	7461B	STATE LIFE INSURANCE	32.60	17.30
10	7461T	TRANS AMERICA	.00	-424.29
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	132,552.55	11,226.57
10	7470	WORKERS COMP BD PAID	-52,132.06	-452,426.81
10	7474	KTRS WITHHELD PAYABLE	.00	100,561.95
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	-144.96
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	5,131.90
10	7493-B	DENTAL INSURANCE	.00	-72.48
10	7499-A	STATE HEALTH INSURANCE RMB	228.44	-6,383.94
10	7499-B	MISC EMPLOYEE REFUNDS	-348.47	5,487.15
10	7499G	GARNISHMENT OF WAGES	.00	715.71
10	7603	PURCHASE OBLIGATIONS	-387,324.10	2,664,019.99
TOTAL LIABILITIES			-870,760.98	1,310,834.94
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,932,551.98	-139,487,685.40
10	7602	EXPENDITURES CONTROL	10,944,504.31	100,123,049.17
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	387,324.10	-2,664,019.99
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			4,399,276.43	-62,008,679.28
TOTAL LIABILITIES + FUND BALANCE			3,528,515.45	-60,697,844.34

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-829,261.69	-200,722.62
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
TOTAL ASSETS			-829,261.69	-200,436.02
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	45,541.05	-293,888.51
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	316,133.25	731,174.21
TOTAL LIABILITIES			361,674.30	436,160.70
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,346,598.54	-13,461,399.24
20	7602	EXPENDITURES CONTROL	2,130,319.18	15,060,085.75
20	8731	RESTRICTED GRANTS	.00	-1,103,236.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	-316,133.25	-731,174.21
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	661,364.06
20	8770	UNASSIGNED FUND BALANCE	.00	-661,364.06
TOTAL FUND BALANCE			467,587.39	-235,724.68
TOTAL LIABILITIES + FUND BALANCE			829,261.69	200,436.02

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 22    DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		41,633.07	870,955.66
	TOTAL ASSETS			41,633.07	870,955.66
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-15,912.44	-38,206.38
22	7603	PURCHASE OBLIGATIONS		-3,325.17	55,129.94
	TOTAL LIABILITIES			-19,237.61	16,923.56
FUND BALANCE					
22	6302	REVENUES CONTROL		-73,424.58	-519,437.95
22	7602	EXPENDITURES CONTROL		47,703.95	394,196.50
22	8737	RESTRICTED - OTHER		.00	-707,507.83
22	8753	ASSIGNED-PURCH OBL - CURRENT		3,325.17	-55,129.94
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	24,629.02
22	8770	UNASSIGNED FUND BALANCE		.00	-24,629.02
	TOTAL FUND BALANCE			-22,395.46	-887,879.22
	TOTAL LIABILITIES + FUND BALANCE			-41,633.07	-870,955.66

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

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 10

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-659,351.00
			TOTAL ASSETS	.00	-659,351.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-645,000.00
	31	7602	EXPENDITURES CONTROL	.00	1,304,351.00
			TOTAL FUND BALANCE	.00	659,351.00
			TOTAL LIABILITIES + FUND BALANCE	.00	659,351.00

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	293,838.50	11,338,272.00
			TOTAL ASSETS	293,838.50	11,338,272.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-293,838.50	-19,689,415.00
	32	7602	EXPENDITURES CONTROL	.00	8,351,143.00
			TOTAL FUND BALANCE	-293,838.50	-11,338,272.00
			TOTAL LIABILITIES + FUND BALANCE	-293,838.50	-11,338,272.00

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-4,166,978.96	107,050,370.38	
	TOTAL ASSETS		-4,166,978.96	107,050,370.38	
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	2,871.49	.00	
36	7603	PURCHASE OBLIGATIONS	-3,753,774.66	93,111,971.57	
	TOTAL LIABILITIES		-3,750,903.17	93,111,971.57	
FUND BALANCE					
36	6302	REVENUES CONTROL	-815,820.63	-82,805,949.18	
36	7602	EXPENDITURES CONTROL	4,979,928.10	45,656,639.43	
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-69,901,060.63	
36	8753	ASSIGNED-PURCH OBL - CURRENT	3,753,774.66	-93,111,971.57	
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		7,917,882.13	-200,162,341.95	
	TOTAL LIABILITIES + FUND BALANCE		4,166,978.96	-107,050,370.38	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-4,322,877.69	-16,353,062.76
			TOTAL ASSETS	-4,322,877.69	-16,353,062.76
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	4,322,877.69	16,682,497.35
	40	8736	RESTRICTED - DEBT SERVICE	.00	-329,434.59
			TOTAL FUND BALANCE	4,322,877.69	16,353,062.76
			TOTAL LIABILITIES + FUND BALANCE	4,322,877.69	16,353,062.76



# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	311,700.18	1,949,256.63	
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			311,700.18	3,989,079.01	
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	53,610.99	-85,687.23	
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,199,943.00	
51	7603	PURCHASE OBLIGATIONS	-981,713.09	2,636,567.02	
51	77000	DEFERRED INFLOW OPEB	.00	-2,151,762.00	
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-678,148.00	
TOTAL LIABILITIES			-928,102.10	-6,478,973.21	
FUND BALANCE					
51	6302	REVENUES CONTROL	-1,199,386.67	-11,625,972.09	
51	7602	EXPENDITURES CONTROL	834,075.50	9,581,548.45	
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	981,713.09	-2,636,567.02	
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	32,132.75	
51	8770	UNASSIGNED FUND BALANCE	.00	-32,132.75	
TOTAL FUND BALANCE			616,401.92	2,489,894.20	
TOTAL LIABILITIES + FUND BALANCE			-311,700.18	-3,989,079.01	

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-55,741.68	2,834,330.42
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			-55,741.68	3,164,822.42
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	13,240.60	-737.85
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	-3,469.13	29,585.31
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			9,771.47	-1,645,941.54
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-175,168.18	-4,111,981.39
52	7602	EXPENDITURES CONTROL	217,669.26	1,371,853.82
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	3,469.13	-29,585.31
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,620.43
52	8770	UNASSIGNED FUND BALANCE	.00	-70,620.43
TOTAL FUND BALANCE			45,970.21	-1,518,880.88
TOTAL LIABILITIES + FUND BALANCE			55,741.68	-3,164,822.42

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		-1,104.19	19,928.89
53	6153	ACCOUNTS RECEIVABLE		517.00	3,975.00
TOTAL ASSETS				-587.19	23,903.89
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		-1,297.27	-1,524.22
53	7603	PURCHASE OBLIGATIONS		1,921.50	12,033.67
TOTAL LIABILITIES				624.23	10,509.45
FUND BALANCE					
53	6302	REVENUES CONTROL		-1,700.00	-58,490.63
53	7602	EXPENDITURES CONTROL		3,584.46	36,110.96
53	8753	ASSIGNED-PURCH OBL - CURRENT		-1,921.50	-12,033.67
53	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	18.93
53	8770	UNASSIGNED FUND BALANCE		.00	-18.93
TOTAL FUND BALANCE				-37.04	-34,413.34
TOTAL LIABILITIES + FUND BALANCE				587.19	-23,903.89

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-13,259.36	42,962.64
	55	6153	ACCOUNTS RECEIVABLE	35,481.10	38,016.40
TOTAL ASSETS				22,221.74	80,979.04
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-216.14	-2,115.29
	55	7603	PURCHASE OBLIGATIONS	-9,170.47	2,562.39
TOTAL LIABILITIES				-9,386.61	447.10
FUND BALANCE					
	55	6302	REVENUES CONTROL	-37,186.34	-145,179.30
	55	7602	EXPENDITURES CONTROL	15,180.74	66,315.55
	55	8753	ASSIGNED-PURCH OBL - CURRENT	9,170.47	-2,562.39
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,198.98
	55	8770	UNASSIGNED FUND BALANCE	.00	-5,198.98
TOTAL FUND BALANCE				-12,835.13	-81,426.14
TOTAL LIABILITIES + FUND BALANCE				-22,221.74	-80,979.04

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 56 SCHOOL ENTREPRENEURSHIP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
56	6101	CASH IN BANK		731.16	5,265.98
TOTAL ASSETS				731.16	5,265.98
LIABILITIES					
56	7421	ACCOUNTS PAYABLE		1,097.54	-201.30
TOTAL LIABILITIES				1,097.54	-201.30
FUND BALANCE					
56	6302	REVENUES CONTROL		-2,462.00	-6,719.95
56	7602	EXPENDITURES CONTROL		633.30	4,352.52
56	8739	RESTRICTED-NEW ASSETS		.00	-2,697.25
TOTAL FUND BALANCE				-1,828.70	-5,064.68
TOTAL LIABILITIES + FUND BALANCE				-731.16	-5,265.98

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	176.57	162,763.40
			TOTAL ASSETS	176.57	162,763.40
FUND BALANCE					
	70	6302	REVENUES CONTROL	-176.57	-162,763.40
			TOTAL FUND BALANCE	-176.57	-162,763.40
			TOTAL LIABILITIES + FUND BALANCE	-176.57	-162,763.40

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

FUND: 8      GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	9,484,003.87
80	6211	LAND IMPROVEMENTS	.00	15,320,813.11
80	6212	ACCUMULATED DEP LAND IMPR	.00	-7,001,879.74
80	6221	BUILDINGS & BUILDING IMPROVE	.00	347,189,473.46
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-122,283,364.76
80	6231	TECHNOLOGY EQUIPMENT	.00	3,044,564.37
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-2,690,111.63
80	6241	VEHICLES	.00	26,005,421.28
80	6242	ACCUMULATED DEP VEHICLES	.00	-14,702,448.26
80	6251	GENERAL EQUIPMENT	.00	9,620,387.58
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-6,789,926.93
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	54,985,472.28
80	6302	REVENUES CONTROL	.00	20,797.23
80	8710	INVESTMENT IN GOV. ASSETS	.00	-312,213,703.77
TOTAL ASSETS			.00	-10,501.91
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	10,501.91
TOTAL LIABILITIES			.00	10,501.91
TOTAL LIABILITIES + FUND BALANCE			.00	10,501.91

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 10

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	4,717,715.11
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,947,101.86
81	6302	REVENUES CONTROL	.00	5,259.80
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,893,159.53
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 \*\*