

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-4,839,009.70	55,866,937.10
10	6153	ACCOUNTS RECEIVABLE	-1,066.08	-31,212.67
TOTAL ASSETS			-4,840,075.78	55,835,724.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	373,290.47	-675,466.43
10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	6,886.30
10	74611	HI EMPLOYER COST	.00	-875.00
10	7461A	MATC FBO HCS 403(B) PLAN	2,533.33	27,866.63
10	7461B	STATE LIFE INSURANCE	-32.60	-15.30
10	7461T	TRANS AMERICA	.00	-424.29
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-3,233.38	7,993.19
10	7470	WORKERS COMP BD PAID	-50,774.72	-503,201.53
10	7474	KTRS WITHHELD PAYABLE	.00	100,561.95
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	-144.96
10	7475	CERS WITHHELD PAYABLE	15,704.71	15,704.71
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	5,131.90
10	7493-B	DENTAL INSURANCE	.00	-72.48
10	7499-A	STATE HEALTH INSURANCE RMB	-398.92	-6,782.86
10	7499-B	MISC EMPLOYEE REFUNDS	-485.04	5,002.11
10	7499G	GARNISHMENT OF WAGES	.00	715.71
10	7603	PURCHASE OBLIGATIONS	196,455.98	2,860,475.97
TOTAL LIABILITIES			533,059.83	1,843,894.77
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,446,155.32	-145,933,840.72
10	7602	EXPENDITURES CONTROL	10,949,627.25	111,094,720.55
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	-196,455.98	-2,860,475.97
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			4,307,015.95	-57,679,619.20
TOTAL LIABILITIES + FUND BALANCE			4,840,075.78	-55,835,724.43

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,597,506.48	1,396,783.86
	20	6153	ACCOUNTS RECEIVABLE	.00	286.60
TOTAL ASSETS				1,597,506.48	1,397,070.46
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-86,764.59	-380,653.10
	20	7481A	DEFERRED REVENUE	.00	-1,125.00
	20	7603	PURCHASE OBLIGATIONS	144,185.28	875,359.49
TOTAL LIABILITIES				57,420.69	493,581.39
FUND BALANCE					
	20	6302	REVENUES CONTROL	-3,385,259.34	-16,846,658.58
	20	7602	EXPENDITURES CONTROL	1,874,517.45	16,934,603.20
	20	8731	RESTRICTED GRANTS	.00	-1,103,236.98
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-144,185.28	-875,359.49
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	661,364.06
	20	8770	UNASSIGNED FUND BALANCE	.00	-661,364.06
TOTAL FUND BALANCE				-1,654,927.17	-1,890,651.85
TOTAL LIABILITIES + FUND BALANCE				-1,597,506.48	-1,397,070.46

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-928.88	870,026.78
		TOTAL ASSETS	-928.88	870,026.78
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	-867.48	-39,073.86
22	7603	PURCHASE OBLIGATIONS	769.92	55,899.86
		TOTAL LIABILITIES	-97.56	16,826.00
FUND BALANCE				
22	6302	REVENUES CONTROL	-50,870.34	-570,308.29
22	7602	EXPENDITURES CONTROL	52,666.70	446,863.20
22	8737	RESTRICTED - OTHER	.00	-707,507.83
22	8753	ASSIGNED-PURCH OBL - CURRENT	-769.92	-55,899.86
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	24,629.02
22	8770	UNASSIGNED FUND BALANCE	.00	-24,629.02
		TOTAL FUND BALANCE	1,026.44	-886,852.78
		TOTAL LIABILITIES + FUND BALANCE	928.88	-870,026.78

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

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 11

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

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

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-4,168,431.99	102,881,938.39
	TOTAL ASSETS			-4,168,431.99	102,881,938.39
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-5,358,957.57	87,753,014.00
	TOTAL LIABILITIES			-5,358,957.57	87,753,014.00
FUND BALANCE					
36	6302	REVENUES CONTROL		-1,205,538.83	-84,011,488.01
36	7602	EXPENDITURES CONTROL		5,373,970.82	51,030,610.25
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-69,901,060.63
36	8753	ASSIGNED-PURCH OBL - CURRENT		5,358,957.57	-87,753,014.00
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			9,527,389.56	-190,634,952.39
	TOTAL LIABILITIES + FUND BALANCE			4,168,431.99	-102,881,938.39

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-4,212,366.50	-20,565,429.26
			TOTAL ASSETS	-4,212,366.50	-20,565,429.26
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	4,212,366.50	20,894,863.85
	40	8736	RESTRICTED - DEBT SERVICE	.00	-329,434.59
			TOTAL FUND BALANCE	4,212,366.50	20,565,429.26
			TOTAL LIABILITIES + FUND BALANCE	4,212,366.50	20,565,429.26



# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 51    FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-77,290.50		1,871,966.13
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			-77,290.50		3,911,788.51
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	55,070.61		-30,616.62
51	7541P	UNFUNDED PENSION LIABILITY	.00		-6,199,943.00
51	7603	PURCHASE OBLIGATIONS	-446,551.35		2,190,015.67
51	77000	DEFERRED INFLOW OPEB	.00		-2,151,762.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00		-678,148.00
TOTAL LIABILITIES			-391,480.74		-6,870,453.95
FUND BALANCE					
51	6302	REVENUES CONTROL	-894,183.28		-12,520,155.37
51	7602	EXPENDITURES CONTROL	916,403.17		10,497,951.62
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	446,551.35		-2,190,015.67
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		32,132.75
51	8770	UNASSIGNED FUND BALANCE	.00		-32,132.75
TOTAL FUND BALANCE			468,771.24		2,958,665.44
TOTAL LIABILITIES + FUND BALANCE			77,290.50		-3,911,788.51

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	7,488.31	2,841,818.73
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			7,488.31	3,172,310.73
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-2,345.65	-3,083.50
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	-3,058.92	26,526.39
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			-5,404.57	-1,651,346.11
FUND BALANCE				
52	6302	REVENUES CONTROL	-151,295.67	-4,263,277.06
52	7602	EXPENDITURES CONTROL	146,153.01	1,518,006.83
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	3,058.92	-26,526.39
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,620.43
52	8770	UNASSIGNED FUND BALANCE	.00	-70,620.43
TOTAL FUND BALANCE			-2,083.74	-1,520,964.62
TOTAL LIABILITIES + FUND BALANCE			-7,488.31	-3,172,310.73

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-4,199.75	15,729.14
	53	6153	ACCOUNTS RECEIVABLE	-1,121.00	2,854.00
TOTAL ASSETS				-5,320.75	18,583.14
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	1,370.22	-154.00
	53	7603	PURCHASE OBLIGATIONS	-10,095.63	1,938.04
TOTAL LIABILITIES				-8,725.41	1,784.04
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,740.00	-60,230.63
	53	7602	EXPENDITURES CONTROL	5,690.53	41,801.49
	53	8753	ASSIGNED-PURCH OBL - CURRENT	10,095.63	-1,938.04
	53	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18.93
	53	8770	UNASSIGNED FUND BALANCE	.00	-18.93
TOTAL FUND BALANCE				14,046.16	-20,367.18
TOTAL LIABILITIES + FUND BALANCE				5,320.75	-18,583.14

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	35,852.24	78,814.88
	55	6153	ACCOUNTS RECEIVABLE	-37,216.15	774.25
TOTAL ASSETS				-1,363.91	79,589.13
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	-722.05	-2,837.34
	55	7603	PURCHASE OBLIGATIONS	-2,070.87	491.52
TOTAL LIABILITIES				-2,792.92	-2,345.82
FUND BALANCE					
	55	6302	REVENUES CONTROL	-3,287.40	-148,440.70
	55	7602	EXPENDITURES CONTROL	5,373.36	71,688.91
	55	8753	ASSIGNED-PURCH OBL - CURRENT	2,070.87	-491.52
	55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,198.98
	55	8770	UNASSIGNED FUND BALANCE	.00	-5,198.98
TOTAL FUND BALANCE				4,156.83	-77,243.31
TOTAL LIABILITIES + FUND BALANCE				1,363.91	-79,589.13

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 56 SCHOOL ENTREPRENEURSHIP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
56	6101	CASH IN BANK		1,697.70	6,963.68
	TOTAL ASSETS			1,697.70	6,963.68
LIABILITIES					
56	7421	ACCOUNTS PAYABLE		-375.99	-577.29
	TOTAL LIABILITIES			-375.99	-577.29
FUND BALANCE					
56	6302	REVENUES CONTROL		-1,467.00	-8,186.95
56	7602	EXPENDITURES CONTROL		145.29	4,497.81
56	8739	RESTRICTED-NEW ASSETS		.00	-2,697.25
	TOTAL FUND BALANCE			-1,321.71	-6,386.39
	TOTAL LIABILITIES + FUND BALANCE			-1,697.70	-6,963.68

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	96.33	162,859.73
			TOTAL ASSETS	96.33	162,859.73
FUND BALANCE					
	70	6302	REVENUES CONTROL	-896.33	-163,659.73
	70	7602	EXPENDITURES CONTROL	800.00	800.00
			TOTAL FUND BALANCE	-96.33	-162,859.73
			TOTAL LIABILITIES + FUND BALANCE	-96.33	-162,859.73

# HARDIN COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

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	102,125.50	9,722,513.08
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	-102,125.50	-312,315,829.27
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 11

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	-10,898.00	4,706,817.11
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,947,101.86
81	6302	REVENUES CONTROL	9,899.02	15,158.82
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-1,893,159.53
TOTAL ASSETS			-998.98	-1,188.18
LIABILITIES				
81	7602	EXPENDITURES CONTROL	998.98	1,188.18
TOTAL LIABILITIES			998.98	1,188.18
TOTAL LIABILITIES + FUND BALANCE			998.98	1,188.18

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