

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-22,297,767.17	33,569,169.93
10	6153	ACCOUNTS RECEIVABLE	-15,129.02	-46,341.69
TOTAL ASSETS			-22,312,896.19	33,522,828.24
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	130,134.28	-545,332.15
10	7461	ACCR SALARIES & BENEFT PAYABLE	-6,886.30	.00
10	74611	HI EMPLOYER COST	875.00	.00
10	7461A	MATC FBO HCS 403(B) PLAN	-27,866.63	.00
10	7461B	STATE LIFE INSURANCE	15.30	.00
10	7461T	TRANS AMERICA	424.29	.00
10	7462	PAYROLL DEDUCTIONS	-539.15	.00
10	7469	UNEMPLOYMENT BD PAID	-7,993.19	.00
10	7470	WORKERS COMP BD PAID	503,201.53	.00
10	7474	KTRS WITHHELD PAYABLE	-100,561.95	.00
10	7474A	KTRS OMITTED CONTRIBUTIONS	144.96	.00
10	7475	CERS WITHHELD PAYABLE	-15,704.71	.00
10	7475A	CERS OMITTED CONTRIBUTIONS	-5,131.90	.00
10	7493-B	DENTAL INSURANCE	72.48	.00
10	7499-A	STATE HEALTH INSURANCE RMB	6,782.86	.00
10	7499-B	MISC EMPLOYEE REFUNDS	-5,002.11	.00
10	7499G	GARNISHMENT OF WAGES	-715.71	.00
10	7603	PURCHASE OBLIGATIONS	-1,243,773.20	1,616,555.54
TOTAL LIABILITIES			-772,524.15	1,071,223.39
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,565,643.10	-153,499,483.82
10	7602	EXPENDITURES CONTROL	28,697,087.22	139,791,807.77
10	8732	RESTRICTED- SICK LEAVE PAYABLE	710,203.02	-1,462,086.98
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	1,243,773.20	-1,616,555.54
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			23,085,420.34	-34,594,051.63
TOTAL LIABILITIES + FUND BALANCE			22,312,896.19	-33,522,828.24

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-3,408,259.25	-2,011,475.39
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
TOTAL ASSETS			-3,408,259.25	-2,011,188.79
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	97,105.14	-283,547.96
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	-606,399.73	268,959.76
TOTAL LIABILITIES			-509,294.59	-15,713.20
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,008,013.51	-17,854,672.09
20	7602	EXPENDITURES CONTROL	4,319,167.62	21,253,770.82
20	8731	RESTRICTED GRANTS	.00	-1,103,236.98
20	8753	ASSIGNED-PURCH OBL - CURRENT	606,399.73	-268,959.76
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	661,364.06
20	8770	UNASSIGNED FUND BALANCE	.00	-661,364.06
TOTAL FUND BALANCE			3,917,553.84	2,026,901.99
TOTAL LIABILITIES + FUND BALANCE			3,408,259.25	2,011,188.79

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-41,224.06	828,802.72
		TOTAL ASSETS	-41,224.06	828,802.72
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	36,434.18	-2,639.68
22	7603	PURCHASE OBLIGATIONS	-16,375.85	39,559.11
		TOTAL LIABILITIES	20,058.33	36,919.43
FUND BALANCE				
22	6302	REVENUES CONTROL	-30,056.79	-600,365.08
22	7602	EXPENDITURES CONTROL	34,846.67	481,709.87
22	8737	RESTRICTED - OTHER	.00	-707,507.83
22	8753	ASSIGNED-PURCH OBL - CURRENT	16,375.85	-39,559.11
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	24,629.02
22	8770	UNASSIGNED FUND BALANCE	.00	-24,629.02
		TOTAL FUND BALANCE	21,165.73	-865,722.15
		TOTAL LIABILITIES + FUND BALANCE	41,224.06	-828,802.72

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

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 12

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-11,338,272.00	.00
			TOTAL ASSETS	-11,338,272.00	.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-4,672,602.00	-24,362,017.00
	32	7602	EXPENDITURES CONTROL	16,010,874.00	24,362,017.00
			TOTAL FUND BALANCE	11,338,272.00	.00
			TOTAL LIABILITIES + FUND BALANCE	11,338,272.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-4,664,085.92	98,217,852.47
	TOTAL ASSETS			-4,664,085.92	98,217,852.47
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-5,306,027.55	82,446,986.45
	TOTAL LIABILITIES			-5,306,027.55	82,446,986.45
FUND BALANCE					
36	6302	REVENUES CONTROL		-769,961.02	-84,781,449.03
36	7602	EXPENDITURES CONTROL		5,434,046.94	56,464,657.19
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-69,901,060.63
36	8753	ASSIGNED-PURCH OBL - CURRENT		5,306,027.55	-82,446,986.45
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			9,970,113.47	-180,664,838.92
	TOTAL LIABILITIES + FUND BALANCE			4,664,085.92	-98,217,852.47

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	20,894,863.85	329,434.59
			TOTAL ASSETS	20,894,863.85	329,434.59
FUND BALANCE					
	40	6302	REVENUES CONTROL	-20,894,863.85	-20,894,863.85
	40	7602	EXPENDITURES CONTROL	.00	20,894,863.85
	40	8736	RESTRICTED - DEBT SERVICE	.00	-329,434.59
			TOTAL FUND BALANCE	-20,894,863.85	-329,434.59
			TOTAL LIABILITIES + FUND BALANCE	-20,894,863.85	-329,434.59

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-743,105.34		1,128,860.79
51	6171	INVENTORIES FOR CONSUMPTION	-76,953.03		180,100.35
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			-820,058.37		3,091,730.14
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	3,812.97		-26,803.65
51	7541P	UNFUNDED PENSION LIABILITY	.00		-6,199,943.00
51	7603	PURCHASE OBLIGATIONS	-372,517.05		1,817,498.62
51	77000	DEFERRED INFLOW OPEB	.00		-2,151,762.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00		-678,148.00
TOTAL LIABILITIES			-368,704.08		-7,239,158.03
FUND BALANCE					
51	6302	REVENUES CONTROL	-1,754,516.07		-14,274,671.44
51	7602	EXPENDITURES CONTROL	2,570,761.47		13,068,713.09
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	372,517.05		-1,817,498.62
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		32,132.75
51	8770	UNASSIGNED FUND BALANCE	.00		-32,132.75
TOTAL FUND BALANCE			1,188,762.45		4,147,427.89
TOTAL LIABILITIES + FUND BALANCE			820,058.37		-3,091,730.14

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-992,846.66	1,848,972.07
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			-992,846.66	2,179,464.07
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-38,611.41	-41,694.91
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	-19,006.99	7,519.40
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			-57,618.40	-1,708,964.51
FUND BALANCE				
52	6302	REVENUES CONTROL	-29,783.48	-4,293,060.54
52	7602	EXPENDITURES CONTROL	1,061,241.55	2,579,248.38
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	19,006.99	-7,519.40
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,620.43
52	8770	UNASSIGNED FUND BALANCE	.00	-70,620.43
TOTAL FUND BALANCE			1,050,465.06	-470,499.56
TOTAL LIABILITIES + FUND BALANCE			992,846.66	-2,179,464.07

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
53	6101	CASH IN BANK		416.32	16,145.46
53	6153	ACCOUNTS RECEIVABLE		-975.00	1,879.00
TOTAL ASSETS				-558.68	18,024.46
LIABILITIES					
53	7421	ACCOUNTS PAYABLE		154.00	.00
53	7603	PURCHASE OBLIGATIONS		-1,938.04	.00
TOTAL LIABILITIES				-1,784.04	.00
FUND BALANCE					
53	6302	REVENUES CONTROL		-254.40	-60,485.03
53	7602	EXPENDITURES CONTROL		659.08	42,460.57
53	8753	ASSIGNED-PURCH OBL - CURRENT		1,938.04	.00
53	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	18.93
53	8770	UNASSIGNED FUND BALANCE		.00	-18.93
TOTAL FUND BALANCE				2,342.72	-18,024.46
TOTAL LIABILITIES + FUND BALANCE				558.68	-18,024.46

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-4,471.18	74,343.70
55	6153	ACCOUNTS RECEIVABLE	4,330.55	5,104.80
TOTAL ASSETS			-140.63	79,448.50
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-4,367.30	-7,204.64
55	7603	PURCHASE OBLIGATIONS	-250.00	241.52
TOTAL LIABILITIES			-4,617.30	-6,963.12
FUND BALANCE				
55	6302	REVENUES CONTROL	-6,826.80	-155,267.50
55	7602	EXPENDITURES CONTROL	11,334.73	83,023.64
55	8753	ASSIGNED-PURCH OBL - CURRENT	250.00	-241.52
55	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,198.98
55	8770	UNASSIGNED FUND BALANCE	.00	-5,198.98
TOTAL FUND BALANCE			4,757.93	-72,485.38
TOTAL LIABILITIES + FUND BALANCE			140.63	-79,448.50

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	309.15	163,168.88
			TOTAL ASSETS	309.15	163,168.88
FUND BALANCE					
	70	6302	REVENUES CONTROL	-309.15	-163,968.88
	70	7602	EXPENDITURES CONTROL	.00	800.00
			TOTAL FUND BALANCE	-309.15	-163,168.88
			TOTAL LIABILITIES + FUND BALANCE	-309.15	-163,168.88

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 12

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	294,628.09	10,017,141.17
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	-294,628.09	-312,610,457.36
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 12

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	45,709.36	4,752,526.47
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-2,947,101.86
81	6302	REVENUES CONTROL	.00	15,158.82
81	8711	INVESTMENT IN BUSINESS ASSETS	-45,709.36	-1,938,868.89
TOTAL ASSETS			.00	-1,188.18
LIABILITIES				
81	7602	EXPENDITURES CONTROL	.00	1,188.18
TOTAL LIABILITIES			.00	1,188.18
TOTAL LIABILITIES + FUND BALANCE			.00	1,188.18

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