

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-534,871.59	32,599,988.97
10	6153	ACCOUNTS RECEIVABLE	-1,608,447.19	-16,440.48
TOTAL ASSETS			-2,143,318.78	32,583,548.49
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,651,098.90	-416,643.86
10	7461	ACCR SALARIES & BENEFT PAYABLE	227,674.44	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	2,533.33	2,533.33
10	7469	UNEMPLOYMENT BD PAID	-390.90	14,733.75
10	7470	WORKERS COMP BD PAID	585,326.37	585,326.37
10	7471	FEDERAL TAX WITHHELD PAYABLE	-71.13	-71.13
10	7472	FICA WITHHELD PAYABLE	28.12	28.12
10	7473	STATE TAX WITHHELD PAYABLE	-23.71	-23.71
10	7474	KTRS WITHHELD PAYABLE	-10,359.86	-10,359.86
10	7474A	KTRS OMITTED CONTRIBUTIONS	1,029.99	1,029.99
10	7499-B	MISC EMPLOYEE REFUNDS	-936.05	-936.05
10	7499-C	RETIREMENT TAXABLE REFUNDS	-1,275.61	-1,275.61
10	7499G	GARNISHMENT OF WAGES	1,325.20	1,325.20
10	7603	PURCHASE OBLIGATIONS	3,746,362.95	4,096,827.24
TOTAL LIABILITIES			6,202,322.04	4,500,168.22
FUND BALANCE				
10	6302	REVENUES CONTROL	-25,806,836.61	-25,806,836.61
10	7602	EXPENDITURES CONTROL	4,897,927.77	4,897,927.77
10	8732	RESTRICTED- SICK LEAVE PAYABLE	-75,000.00	-1,537,086.98
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8750	ASSIGNED FUND BALANCE	8,399,535.71	-6,600,464.29
10	8753	ASSIGNED-PURCH OBL - CURRENT	-3,746,362.95	-4,096,827.24
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	350,464.29
10	8770	UNASSIGNED FUND BALANCE	12,271,732.82	-1,638,348.40
TOTAL FUND BALANCE			-4,059,003.26	-37,083,716.71
TOTAL LIABILITIES + FUND BALANCE			2,143,318.78	-32,583,548.49

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	1,537,154.69		-24,228.69
20	6153	ACCOUNTS RECEIVABLE	-2,848,212.39		286.60
TOTAL ASSETS			-1,311,057.70		-23,942.09
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	366,948.32		-115,571.90
20	7481A	DEFERRED REVENUE	417,883.99		-1,125.00
20	7603	PURCHASE OBLIGATIONS	75,050.41		145,237.50
TOTAL LIABILITIES			859,882.72		28,540.60
FUND BALANCE					
20	6302	REVENUES CONTROL	61,132.49		61,132.49
20	7602	EXPENDITURES CONTROL	465,092.90		465,092.90
20	8731	RESTRICTED GRANTS	.00		-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	-75,050.41		-145,237.50
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		70,187.09
20	8770	UNASSIGNED FUND BALANCE	.00		-70,187.09
TOTAL FUND BALANCE			451,174.98		-4,598.51
TOTAL LIABILITIES + FUND BALANCE			1,311,057.70		23,942.09

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		-434.92	828,367.80
	TOTAL ASSETS			-434.92	828,367.80
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		9,056.96	-12,756.07
22	7603	PURCHASE OBLIGATIONS		29,798.95	49,775.82
	TOTAL LIABILITIES			38,855.91	37,019.75
FUND BALANCE					
22	6302	REVENUES CONTROL		-36,403.11	-36,403.11
22	7602	EXPENDITURES CONTROL		27,781.07	27,781.07
22	8737	RESTRICTED - OTHER		.00	-806,989.69
22	8753	ASSIGNED-PURCH OBL - CURRENT		-29,798.95	-49,775.82
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	19,976.87
22	8770	UNASSIGNED FUND BALANCE		.00	-19,976.87
	TOTAL FUND BALANCE			-38,420.99	-865,387.55
	TOTAL LIABILITIES + FUND BALANCE			434.92	-828,367.80

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,441,163.68
			TOTAL ASSETS	.00	1,441,163.68
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,441,163.68
			TOTAL FUND BALANCE	.00	-1,441,163.68
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,441,163.68

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-595,000.00	-595,000.00
			TOTAL ASSETS	-595,000.00	-595,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-640,000.00	-640,000.00
	31	7602	EXPENDITURES CONTROL	1,235,000.00	1,235,000.00
			TOTAL FUND BALANCE	595,000.00	595,000.00
			TOTAL LIABILITIES + FUND BALANCE	595,000.00	595,000.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	2,090,600.00	2,090,600.00
			TOTAL ASSETS	2,090,600.00	2,090,600.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,750,600.00	-3,750,600.00
	32	7602	EXPENDITURES CONTROL	1,660,000.00	1,660,000.00
			TOTAL FUND BALANCE	-2,090,600.00	-2,090,600.00
			TOTAL LIABILITIES + FUND BALANCE	-2,090,600.00	-2,090,600.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,122,347.15	97,095,505.32	
	TOTAL ASSETS		-1,122,347.15	97,095,505.32	
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	4,099,517.63		.00
36	7603	PURCHASE OBLIGATIONS	2,111,264.24	82,801,397.64	
	TOTAL LIABILITIES		6,210,781.87	82,801,397.64	
FUND BALANCE					
36	6302	REVENUES CONTROL	-3,001,137.87	-3,001,137.87	
36	7602	EXPENDITURES CONTROL	23,967.39	23,967.39	
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-94,118,334.84	
36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,111,264.24	-82,801,397.64	
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,690,133.40	
36	8770	UNASSIGNED FUND BALANCE	.00	-80,690,133.40	
	TOTAL FUND BALANCE		-5,088,434.72	-179,896,902.96	
	TOTAL LIABILITIES + FUND BALANCE		1,122,347.15	-97,095,505.32	

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-6,993,492.67	-6,878,262.71
			TOTAL ASSETS	-6,993,492.67	-6,878,262.71
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	6,993,492.67	6,993,492.67
	40	8736	RESTRICTED - DEBT SERVICE	.00	-115,229.96
			TOTAL FUND BALANCE	6,993,492.67	6,878,262.71
			TOTAL LIABILITIES + FUND BALANCE	6,993,492.67	6,878,262.71

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	31,844.74	1,160,705.53
51	6153	ACCOUNTS RECEIVABLE	-125,878.70	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	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			-94,033.96	3,123,574.88
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	15,334.96	-12,881.91
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,199,943.00
51	7603	PURCHASE OBLIGATIONS	4,257,297.96	6,069,740.52
51	77000	DEFERRED INFLOW OPEB	.00	-2,151,762.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-678,148.00
TOTAL LIABILITIES			4,272,632.92	-2,972,994.39
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,333,804.07	-1,333,804.07
51	7602	EXPENDITURES CONTROL	131,758.80	131,758.80
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	1,280,744.27	-125,878.70
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,257,297.96	-6,069,740.52
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,812,442.56
51	8770	UNASSIGNED FUND BALANCE	.00	-1,812,442.56
TOTAL FUND BALANCE			-4,178,598.96	-150,580.49
TOTAL LIABILITIES + FUND BALANCE			94,033.96	-3,123,574.88

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-66,361.34	1,767,788.33
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			-66,361.34	2,098,280.33
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	41,693.14	-375.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	5,898.58	10,278.02
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			47,591.72	-1,664,885.98
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,807,909.53	-1,807,909.53
52	7602	EXPENDITURES CONTROL	40,496.20	40,496.20
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	1,792,081.53	.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-5,898.58	-10,278.02
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,379.44
52	8770	UNASSIGNED FUND BALANCE	.00	-4,379.44
TOTAL FUND BALANCE			18,769.62	-433,394.35
TOTAL LIABILITIES + FUND BALANCE			66,361.34	-2,098,280.33

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	.00	16,145.46
	53	6153	ACCOUNTS RECEIVABLE	.00	1,879.00
		TOTAL ASSETS		.00	18,024.46
LIABILITIES					
	53	7603	PURCHASE OBLIGATIONS	9,500.00	9,500.00
		TOTAL LIABILITIES		9,500.00	9,500.00
FUND BALANCE					
	53	6302	REVENUES CONTROL	-18,024.46	-18,024.46
	53	8739	RESTRICTED-NEW ASSETS	18,024.46	.00
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-9,500.00	-9,500.00
		TOTAL FUND BALANCE		-9,500.00	-27,524.46
		TOTAL LIABILITIES + FUND BALANCE		.00	-18,024.46

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-3,004.98	70,378.48
	55	6153	ACCOUNTS RECEIVABLE	-3,135.80	1,969.00
		TOTAL ASSETS		-6,140.78	72,347.48
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	1,236.78	-6,120.17
	55	7603	PURCHASE OBLIGATIONS	2,529.91	2,529.91
		TOTAL LIABILITIES		3,766.69	-3,590.26
FUND BALANCE					
	55	6302	REVENUES CONTROL	-74,844.48	-74,844.48
	55	7602	EXPENDITURES CONTROL	8,617.17	8,617.17
	55	8739	RESTRICTED-NEW ASSETS	71,131.31	.00
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-2,529.91	-2,529.91
		TOTAL FUND BALANCE		2,374.09	-68,757.22
		TOTAL LIABILITIES + FUND BALANCE		6,140.78	-72,347.48

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	.00	6,386.39
TOTAL ASSETS			.00	6,386.39
LIABILITIES				
56	7421	ACCOUNTS PAYABLE	-184.24	-184.24
TOTAL LIABILITIES			-184.24	-184.24
FUND BALANCE				
56	6302	REVENUES CONTROL	-6,386.39	-6,386.39
56	7602	EXPENDITURES CONTROL	184.24	184.24
56	8739	RESTRICTED-NEW ASSETS	6,386.39	.00
TOTAL FUND BALANCE			184.24	-6,202.15
TOTAL LIABILITIES + FUND BALANCE			.00	-6,386.39

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	173.08	163,341.96
			TOTAL ASSETS	173.08	163,341.96
FUND BALANCE					
	70	6302	REVENUES CONTROL	-163,341.96	-163,341.96
	70	8739	RESTRICTED-NEW ASSETS	163,168.88	.00
			TOTAL FUND BALANCE	-173.08	-163,341.96
			TOTAL LIABILITIES + FUND BALANCE	-173.08	-163,341.96

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	17,531,618.47
80	6202	ACCUMULATED DEPRECIATION LAND	.00	-10,000.00
80	6211	LAND IMPROVEMENTS	.00	15,429,400.35
80	6212	ACCUMULATED DEP LAND IMPR	.00	-7,552,161.77
80	6221	BUILDINGS & BUILDING IMPROVE	.00	349,995,319.77
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-130,109,115.29
80	6231	TECHNOLOGY EQUIPMENT	.00	3,028,612.37
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-2,765,762.41
80	6241	VEHICLES	.00	26,005,421.28
80	6242	ACCUMULATED DEP VEHICLES	.00	-16,483,955.81
80	6251	GENERAL EQUIPMENT	85,437.84	10,068,373.60
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,224,148.94
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	105,988,614.89
80	8710	INVESTMENT IN GOV. ASSETS	-85,437.84	-363,902,216.51
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

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	-193,176.67
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	-247,907.06
81	6251	GENERAL EQUIPMENT	15,608.79	4,773,545.29
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,170,844.65
81	8711	INVESTMENT IN BUSINESS ASSETS	-15,608.79	-1,694,422.34
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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