

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	2,973,265.82	35,573,254.79
10	6153	ACCOUNTS RECEIVABLE	-8,761.87	-25,202.35
TOTAL ASSETS			2,964,503.95	35,548,052.44
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-31,295.98	-447,939.84
10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	2,583.33	5,116.66
10	7469	UNEMPLOYMENT BD PAID	-3,943.53	10,790.22
10	7470	WORKERS COMP BD PAID	-17,784.65	567,541.72
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-71.13
10	7472	FICA WITHHELD PAYABLE	.00	28.12
10	7473	STATE TAX WITHHELD PAYABLE	.00	-23.71
10	7474	KTRS WITHHELD PAYABLE	.00	-10,359.86
10	7474A	KTRS OMITTED CONTRIBUTIONS	.00	1,029.99
10	7499-B	MISC EMPLOYEE REFUNDS	-391.25	-1,327.30
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-1,275.61
10	7499G	GARNISHMENT OF WAGES	-.01	1,325.19
10	7603	PURCHASE OBLIGATIONS	-89,169.89	4,007,657.35
TOTAL LIABILITIES			-140,001.98	4,360,166.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,359,671.82	-32,166,508.43
10	7602	EXPENDITURES CONTROL	3,445,999.96	8,343,927.73
10	8732	RESTRICTED- SICK LEAVE PAYABLE	.00	-1,537,086.98
10	8747	COMMITTED - OTHER	.00	-2,652,545.25
10	8750	ASSIGNED FUND BALANCE	.00	-6,600,464.29
10	8753	ASSIGNED-PURCH OBL - CURRENT	89,169.89	-4,007,657.35
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	350,464.29
10	8770	UNASSIGNED FUND BALANCE	.00	-1,638,348.40
TOTAL FUND BALANCE			-2,824,501.97	-39,908,218.68
TOTAL LIABILITIES + FUND BALANCE			-2,964,503.95	-35,548,052.44

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		1,313,484.53	1,289,255.84
20	6153	ACCOUNTS RECEIVABLE		.00	286.60
TOTAL ASSETS				1,313,484.53	1,289,542.44
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		14,904.84	-100,667.06
20	7481A	DEFERRED REVENUE		.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS		-4,070.79	141,166.71
TOTAL LIABILITIES				10,834.05	39,374.65
FUND BALANCE					
20	6302	REVENUES CONTROL		-1,814,427.77	-1,753,295.28
20	7602	EXPENDITURES CONTROL		486,038.40	951,131.30
20	8731	RESTRICTED GRANTS		.00	-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT		4,070.79	-141,166.71
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	70,187.09
20	8770	UNASSIGNED FUND BALANCE		.00	-70,187.09
TOTAL FUND BALANCE				-1,324,318.58	-1,328,917.09
TOTAL LIABILITIES + FUND BALANCE				-1,313,484.53	-1,289,542.44

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		25,242.46	853,610.26
	TOTAL ASSETS			25,242.46	853,610.26
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		-10,663.41	-23,419.48
22	7603	PURCHASE OBLIGATIONS		15,874.43	65,650.25
	TOTAL LIABILITIES			5,211.02	42,230.77
FUND BALANCE					
22	6302	REVENUES CONTROL		-50,087.98	-86,491.09
22	7602	EXPENDITURES CONTROL		35,508.93	63,290.00
22	8737	RESTRICTED - OTHER		.00	-806,989.69
22	8753	ASSIGNED-PURCH OBL - CURRENT		-15,874.43	-65,650.25
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	19,976.87
22	8770	UNASSIGNED FUND BALANCE		.00	-19,976.87
	TOTAL FUND BALANCE			-30,453.48	-895,841.03
	TOTAL LIABILITIES + FUND BALANCE			-25,242.46	-853,610.26

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

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 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-595,000.00
			TOTAL ASSETS	.00	-595,000.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-640,000.00
	31	7602	EXPENDITURES CONTROL	.00	1,235,000.00
			TOTAL FUND BALANCE	.00	595,000.00
			TOTAL LIABILITIES + FUND BALANCE	.00	595,000.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	2,090,600.00
			TOTAL ASSETS	.00	2,090,600.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-3,750,600.00
	32	7602	EXPENDITURES CONTROL	.00	1,660,000.00
			TOTAL FUND BALANCE	.00	-2,090,600.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-2,090,600.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-4,879,489.65	92,216,015.67
	TOTAL ASSETS			-4,879,489.65	92,216,015.67
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-4,081,950.30	78,719,447.34
	TOTAL LIABILITIES			-4,081,950.30	78,719,447.34
FUND BALANCE					
36	6302	REVENUES CONTROL		-25,540.25	-3,026,678.12
36	7602	EXPENDITURES CONTROL		4,905,029.90	4,928,997.29
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-94,118,334.84
36	8753	ASSIGNED-PURCH OBL - CURRENT		4,081,950.30	-78,719,447.34
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			8,961,439.95	-170,935,463.01
	TOTAL LIABILITIES + FUND BALANCE			4,879,489.65	-92,216,015.67

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

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

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-761,212.90	399,492.63	
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			-761,212.90	2,362,361.98	
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	-92,387.34	-105,269.25	
51	7541P	UNFUNDED PENSION LIABILITY	.00	-6,199,943.00	
51	7603	PURCHASE OBLIGATIONS	-791,904.01	5,277,836.51	
51	77000	DEFERRED INFLOW OPEB	.00	-2,151,762.00	
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-678,148.00	
TOTAL LIABILITIES			-884,291.35	-3,857,285.74	
FUND BALANCE					
51	6302	REVENUES CONTROL	-76,955.26	-1,410,759.33	
51	7602	EXPENDITURES CONTROL	930,555.50	1,062,314.30	
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	-125,878.70	
51	8753	ASSIGNED-PURCH OBL - CURRENT	791,904.01	-5,277,836.51	
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			1,645,504.25	1,494,923.76	
TOTAL LIABILITIES + FUND BALANCE			761,212.90	-2,362,361.98	

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	117,919.07	1,885,707.40
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			117,919.07	2,216,199.40
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	365.00	-10.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	3,666.36	13,944.38
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
TOTAL LIABILITIES			4,031.36	-1,660,854.62
FUND BALANCE				
52	6302	REVENUES CONTROL	-185,023.58	-1,992,933.11
52	7602	EXPENDITURES CONTROL	66,739.51	107,235.71
52	87370	OTHER OPEB LIAB ENTER FUNDS	.00	295,034.00
52	8737P	RESTRICTED-OTHER PENSION	.00	1,049,263.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-3,666.36	-13,944.38
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,379.44
52	8770	UNASSIGNED FUND BALANCE	.00	-4,379.44
TOTAL FUND BALANCE			-121,950.43	-555,344.78
TOTAL LIABILITIES + FUND BALANCE			-117,919.07	-2,216,199.40

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	-2,748.46	13,397.00
	53	6153	ACCOUNTS RECEIVABLE	1,020.00	2,899.00
	TOTAL ASSETS			-1,728.46	16,296.00
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	-66.00	-66.00
	53	7603	PURCHASE OBLIGATIONS	1,185.80	10,685.80
	TOTAL LIABILITIES			1,119.80	10,619.80
FUND BALANCE					
	53	6302	REVENUES CONTROL	-1,020.00	-19,044.46
	53	7602	EXPENDITURES CONTROL	2,814.46	2,814.46
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-1,185.80	-10,685.80
	TOTAL FUND BALANCE			608.66	-26,915.80
	TOTAL LIABILITIES + FUND BALANCE			1,728.46	-16,296.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-4,661.20	65,717.28
	55	6153	ACCOUNTS RECEIVABLE	1,804.00	3,773.00
	TOTAL ASSETS			-2,857.20	69,490.28
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	91.62	-6,028.55
	55	7603	PURCHASE OBLIGATIONS	-79.55	2,450.36
	TOTAL LIABILITIES			12.07	-3,578.19
FUND BALANCE					
	55	6302	REVENUES CONTROL	-4,898.00	-79,742.48
	55	7602	EXPENDITURES CONTROL	7,663.58	16,280.75
	55	8753	ASSIGNED-PURCH OBL - CURRENT	79.55	-2,450.36
	TOTAL FUND BALANCE			2,845.13	-65,912.09
	TOTAL LIABILITIES + FUND BALANCE			2,857.20	-69,490.28

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	-184.24	6,202.15
		TOTAL ASSETS	-184.24	6,202.15
LIABILITIES				
56	7421	ACCOUNTS PAYABLE	94.48	-89.76
		TOTAL LIABILITIES	94.48	-89.76
FUND BALANCE				
56	6302	REVENUES CONTROL	.00	-6,386.39
56	7602	EXPENDITURES CONTROL	89.76	274.00
		TOTAL FUND BALANCE	89.76	-6,112.39
		TOTAL LIABILITIES + FUND BALANCE	184.24	-6,202.15

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	847.37	164,189.33
			TOTAL ASSETS	847.37	164,189.33
FUND BALANCE					
	70	6302	REVENUES CONTROL	-847.37	-164,189.33
			TOTAL FUND BALANCE	-847.37	-164,189.33
			TOTAL LIABILITIES + FUND BALANCE	-847.37	-164,189.33

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

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	-47,688.00	25,957,733.28
80	6242	ACCUMULATED DEP VEHICLES	47,688.00	-16,436,267.81
80	6251	GENERAL EQUIPMENT	12,350.72	10,080,724.32
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,224,148.94
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	106,755,400.88
80	8710	INVESTMENT IN GOV. ASSETS	-12,350.72	-364,681,353.22
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 2

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	-26,404.40	288,895.16
81	6242	ACCUMULATED DEP VEHICLES	26,404.40	-221,502.66
81	6251	GENERAL EQUIPMENT	74,286.49	4,847,831.78
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,170,844.65
81	8711	INVESTMENT IN BUSINESS ASSETS	-74,286.49	-1,768,708.83
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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