

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	47,065,462.39	74,787,223.30
10	6153	ACCOUNTS RECEIVABLE	-762,352.98	352,687.84
	TOTAL ASSETS		46,303,109.41	75,139,911.14
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	90,531.19	-249,417.96
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	2,583.33	15,449.98
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-1,827.06	7,933.25
10	7470	WORKERS COMP BD PAID	-54,014.13	507,236.87
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	7475	CERS WITHHELD PAYABLE	.00	-2,848.43
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	7,464.72
10	7499-B	MISC EMPLOYEE REFUNDS	419.05	-698.18
10	7499-C	RETIREMENT TAXABLE REFUNDS	-611.31	-5,208.43
10	7499G	GARNISHMENT OF WAGES	-638.94	686.25
10	7603	PURCHASE OBLIGATIONS	-165,578.65	3,893,206.96
	TOTAL LIABILITIES		-129,136.52	4,392,622.03
FUND BALANCE				
10	6302	REVENUES CONTROL	-57,781,347.82	-114,334,466.69
10	7602	EXPENDITURES CONTROL	11,441,796.28	50,773,121.11
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	-8,238,812.69
10	8753	ASSIGNED-PURCH OBL - CURRENT	165,578.65	-3,893,206.96
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	350,464.29
	TOTAL FUND BALANCE		-46,173,972.89	-79,532,533.17
	TOTAL LIABILITIES + FUND BALANCE		-46,303,109.41	-75,139,911.14

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BALANCE SHEET FOR 2026 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-573,909.26	-472,842.00
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS	-573,909.26	-472,555.40
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-16,540.04	-225,304.57
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	51,366.51	367,357.26
		TOTAL LIABILITIES	34,826.47	140,927.69
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,015,211.86	-6,102,134.47
20	7602	EXPENDITURES CONTROL	1,605,661.16	7,186,705.84
20	8731	RESTRICTED GRANTS	.00	-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	-51,366.51	-367,357.26
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	70,187.09
20	8770	UNASSIGNED FUND BALANCE	.00	-70,187.09
		TOTAL FUND BALANCE	539,082.79	331,627.71
		TOTAL LIABILITIES + FUND BALANCE	573,909.26	472,555.40

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 22	DIST ACTIVITY (SPEC REV)			
ASSETS				
	22	6101	CASH IN BANK	8,984.98 901,269.13
			TOTAL ASSETS	8,984.98 901,269.13
LIABILITIES				
	22	7421	ACCOUNTS PAYABLE	3,215.04 -23,440.06
	22	7603	PURCHASE OBLIGATIONS	18,342.09 70,287.04
			TOTAL LIABILITIES	21,557.13 46,846.98
FUND BALANCE				
	22	6302	REVENUES CONTROL	-45,837.99 -304,729.45
	22	7602	EXPENDITURES CONTROL	33,637.97 233,890.07
	22	8737	RESTRICTED - OTHER	.00 -806,989.69
	22	8753	ASSIGNED-PURCH OBL - CURRENT	-18,342.09 -70,287.04
	22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00 19,976.87
	22	8770	UNASSIGNED FUND BALANCE	.00 -19,976.87
			TOTAL FUND BALANCE	-30,542.11 -948,116.11
			TOTAL LIABILITIES + FUND BALANCE	-8,984.98 -901,269.13

BALANCE SHEET FOR 2026 6

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

BALANCE SHEET FOR 2026 6

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

BALANCE SHEET FOR 2026 6

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

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BALANCE SHEET FOR 2026 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-5,011,515.33	70,608,190.43
	TOTAL ASSETS		-5,011,515.33	70,608,190.43
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	21,000.00
36	7603	PURCHASE OBLIGATIONS	-4,612,978.68	60,103,572.31
	TOTAL LIABILITIES		-4,612,978.68	60,124,572.31
FUND BALANCE				
36	6302	REVENUES CONTROL	-113,726.03	-3,269,988.76
36	7602	EXPENDITURES CONTROL	5,125,241.36	24,384,800.42
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-94,118,334.84
36	8753	ASSIGNED-PURCH OBL - CURRENT	4,612,978.68	-60,103,572.31
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,690,133.40
36	8770	UNASSIGNED FUND BALANCE	.00	-78,315,800.65
	TOTAL FUND BALANCE		9,624,494.01	-130,732,762.74
	TOTAL LIABILITIES + FUND BALANCE		5,011,515.33	-70,608,190.43

BALANCE SHEET FOR 2026 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	-9,606,352.75
		TOTAL ASSETS	.00	-9,606,352.75
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	9,721,582.71
40	8736	RESTRICTED - DEBT SERVICE	.00	-115,229.96
		TOTAL FUND BALANCE	.00	9,606,352.75
		TOTAL LIABILITIES + FUND BALANCE	.00	9,606,352.75

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BALANCE SHEET FOR 2026 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51 6101	CASH IN BANK		13,878.68	367,317.57
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		13,878.68	2,330,186.92
LIABILITIES				
51 7421	ACCOUNTS PAYABLE		1,826.83	-39,927.77
51 7541P	UNFUNDED PENSION LIABILITY		.00	-6,199,943.00
51 7603	PURCHASE OBLIGATIONS		-477,558.00	3,088,635.52
51 77000	DEFERRED INFLOW OPEB		.00	-2,151,762.00
51 7700P	DEFERRED INFLOW OF RESOURCES		.00	-678,148.00
	TOTAL LIABILITIES		-475,731.17	-5,981,145.25
FUND BALANCE				
51 6302	REVENUES CONTROL		-995,656.45	-5,791,619.37
51 7602	EXPENDITURES CONTROL		979,950.94	5,410,007.92
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		477,558.00	-3,088,635.52
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		461,852.49	3,650,958.33
	TOTAL LIABILITIES + FUND BALANCE		-13,878.68	-2,330,186.92

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BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 52	DAY CARE			
ASSETS				
52	6101	CASH IN BANK	-52,130.34	1,678,008.96
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		-52,130.34	2,008,500.96
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	7,122.66	-6,316.92
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,149,507.00
52	7603	PURCHASE OBLIGATIONS	-5,202.39	70,612.36
52	77000	DEFERRED INFLOW OPEB	.00	-399,821.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-125,461.00
	TOTAL LIABILITIES		1,920.27	-1,610,493.56
FUND BALANCE				
52	6302	REVENUES CONTROL	-172,988.78	-2,693,220.17
52	7602	EXPENDITURES CONTROL	217,996.46	1,021,528.13
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	5,202.39	-70,612.36
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,379.44
52	8770	UNASSIGNED FUND BALANCE	.00	-4,379.44
	TOTAL FUND BALANCE		50,210.07	-398,007.40
	TOTAL LIABILITIES + FUND BALANCE		52,130.34	-2,008,500.96

BALANCE SHEET FOR 2026 6

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	484.24	410.89
53	6153	ACCOUNTS RECEIVABLE	2,169.00	11,914.00
		TOTAL ASSETS	2,653.24	12,324.89
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	-130.02	-168.72
53	7603	PURCHASE OBLIGATIONS	2,693.79	12,326.24
		TOTAL LIABILITIES	2,563.77	12,157.52
FUND BALANCE				
53	6302	REVENUES CONTROL	-5,690.00	-35,887.46
53	7602	EXPENDITURES CONTROL	3,166.78	23,731.29
53	8753	ASSIGNED-PURCH OBL - CURRENT	-2,693.79	-12,326.24
		TOTAL FUND BALANCE	-5,217.01	-24,482.41
		TOTAL LIABILITIES + FUND BALANCE	-2,653.24	-12,324.89

BALANCE SHEET FOR 2026 6

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-3,999.09	54,345.95
55	6153	ACCOUNTS RECEIVABLE	1,856.00	3,876.00
		TOTAL ASSETS	-2,143.09	58,221.95
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	2,002.23	-3,535.95
55	7603	PURCHASE OBLIGATIONS	-192.14	4,960.07
		TOTAL LIABILITIES	1,810.09	1,424.12
FUND BALANCE				
55	6302	REVENUES CONTROL	-4,292.50	-108,766.73
55	7602	EXPENDITURES CONTROL	4,433.36	54,080.73
55	8753	ASSIGNED-PURCH OBL - CURRENT	192.14	-4,960.07
		TOTAL FUND BALANCE	333.00	-59,646.07
		TOTAL LIABILITIES + FUND BALANCE	2,143.09	-58,221.95

BALANCE SHEET FOR 2026 6

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	56 6101	CASH IN BANK	775.21	7,639.60
	TOTAL ASSETS		775.21	7,639.60
LIABILITIES				
	56 7421	ACCOUNTS PAYABLE	440.41	.00
	56 7603	PURCHASE OBLIGATIONS	-86.50	.00
	TOTAL LIABILITIES		353.91	.00
FUND BALANCE				
	56 6302	REVENUES CONTROL	-1,318.25	-9,316.89
	56 7602	EXPENDITURES CONTROL	102.63	1,677.29
	56 8753	ASSIGNED-PURCH OBL - CURRENT	86.50	.00
	TOTAL FUND BALANCE		-1,129.12	-7,639.60
	TOTAL LIABILITIES + FUND BALANCE		-775.21	-7,639.60

BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				
ASSETS				
70 6101 CASH IN BANK			1,069.70	166,266.86
TOTAL ASSETS			1,069.70	166,266.86
FUND BALANCE				
70 6302 REVENUES CONTROL			-1,069.70	-166,266.86
TOTAL FUND BALANCE			-1,069.70	-166,266.86
TOTAL LIABILITIES + FUND BALANCE			-1,069.70	-166,266.86

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BALANCE SHEET FOR 2026 6

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	-19,419.46	15,409,980.89
80	6212	ACCUMULATED DEP LAND IMPR	19,419.46	-7,532,742.31
80	6221	BUILDINGS & BUILDING IMPROVE	.00	349,995,319.77
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-130,109,115.29
80	6231	TECHNOLOGY EQUIPMENT	-417,629.70	2,610,982.67
80	6232	ACCUMULATED DEP TECH EQUIP	416,468.27	-2,349,294.14
80	6241	VEHICLES	44,300.00	26,002,033.28
80	6242	ACCUMULATED DEP VEHICLES	.00	-16,436,267.81
80	6251	GENERAL EQUIPMENT	-274,103.27	9,846,297.18
80	6252	ACCUMULATED DEP GEN EQUIPMENT	313,208.60	-6,910,940.34
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	106,755,400.88
80	6302	REVENUES CONTROL	6,915.69	6,915.69
80	8710	INVESTMENT IN GOV. ASSETS	-90,226.64	-364,811,255.99
	TOTAL ASSETS		-1,067.05	-1,067.05
LIABILITIES				
80	7602	EXPENDITURES CONTROL	1,067.05	1,067.05
	TOTAL LIABILITIES		1,067.05	1,067.05
	TOTAL LIABILITIES + FUND BALANCE		1,067.05	1,067.05

BALANCE SHEET FOR 2026 6

			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 81	FOOD SERVICE ASSETS			
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	288,895.16
81	6242	ACCUMULATED DEP VEHICLES	.00	-221,502.66
81	6251	GENERAL EQUIPMENT	-119,461.71	5,066,449.49
81	6252	ACCUMULATED DEP GEN EQUIPMENT	119,461.71	-3,051,382.94
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,106,788.25
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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