

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	5,374,986.99	82,148,394.79
10	6153	ACCOUNTS RECEIVABLE	208,984.85	561,672.69
		TOTAL ASSETS	5,583,971.84	82,710,067.48
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	8,895.89	-240,522.07
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	2,651.34	18,101.32
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-83,780.62	-75,847.37
10	7470	WORKERS COMP BD PAID	-54,014.02	453,222.85
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	753.89	1,783.88
10	7475	CERS WITHHELD PAYABLE	.00	-2,848.43
10	7475A	CERS OMITTED CONTRIBUTIONS	172.18	7,636.90
10	7499-B	MISC EMPLOYEE REFUNDS	1,228.18	530.00
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-5,208.43
10	7499G	GARNISHMENT OF WAGES	-1,719.09	-1,032.84
10	7603	PURCHASE OBLIGATIONS	-142,907.95	3,750,916.24
		TOTAL LIABILITIES	-268,720.20	4,124,519.06
FUND BALANCE				
10	6302	REVENUES CONTROL	-15,071,340.85	-131,486,522.48
10	7602	EXPENDITURES CONTROL	9,613,181.26	60,480,832.81
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	142,907.95	-3,750,916.24
10	8770	UNASSIGNED FUND BALANCE	.00	350,464.29
		TOTAL FUND BALANCE	-5,315,251.64	-86,834,586.54
		TOTAL LIABILITIES + FUND BALANCE	-5,583,971.84	-82,710,067.48

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,120,779.25	-1,495,447.54
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS	-1,120,779.25	-1,495,160.94
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	70,114.23	-155,190.34
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	51,754.76	419,112.02
		TOTAL LIABILITIES	121,868.99	262,796.68
FUND BALANCE				
20	6302	REVENUES CONTROL	-849,277.35	-6,957,459.95
20	7602	EXPENDITURES CONTROL	1,899,942.37	8,994,522.63
20	8731	RESTRICTED GRANTS	.00	-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	-51,754.76	-419,112.02
		TOTAL FUND BALANCE	998,910.26	1,232,364.26
		TOTAL LIABILITIES + FUND BALANCE	1,120,779.25	1,495,160.94

BALANCE SHEET FOR 2026 7

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	32,719.92	933,989.05
		TOTAL ASSETS	32,719.92	933,989.05
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	-156.54	-23,596.60
22	7603	PURCHASE OBLIGATIONS	16,295.75	86,582.79
		TOTAL LIABILITIES	16,139.21	62,986.19
FUND BALANCE				
22	6302	REVENUES CONTROL	-69,425.82	-374,155.27
22	7602	EXPENDITURES CONTROL	36,862.44	270,752.51
22	8737	RESTRICTED - OTHER	.00	-806,989.69
22	8753	ASSIGNED-PURCH OBL - CURRENT	-16,295.75	-86,582.79
		TOTAL FUND BALANCE	-48,859.13	-996,975.24
		TOTAL LIABILITIES + FUND BALANCE	-32,719.92	-933,989.05

BALANCE SHEET FOR 2026 7

FUND: 25 SCHOOL ACTIVITY FUND ACCT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6106 CASH IN BANK-SCHOOLS	.00	1,397,583.81
		TOTAL ASSETS	.00	1,397,583.81
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-1,397,583.81
		TOTAL FUND BALANCE	.00	-1,397,583.81
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,397,583.81

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-709,803.00	1,380,797.00
	TOTAL ASSETS		-709,803.00	1,380,797.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-3,750,600.00
32	7602	EXPENDITURES CONTROL	709,803.00	2,369,803.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	-45,808.00	-45,808.00
32	8770	UNASSIGNED FUND BALANCE	45,808.00	45,808.00
	TOTAL FUND BALANCE		709,803.00	-1,380,797.00
TOTAL LIABILITIES + FUND BALANCE			709,803.00	-1,380,797.00

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-5,237,291.32	70,259,689.09
		TOTAL ASSETS	-5,237,291.32	70,259,689.09
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	.00	-2,374,333.00
36	7432	RETAINED %AGE (CONSTR CONTR)	.00	2,395,333.00
36	7603	PURCHASE OBLIGATIONS	-5,817,487.13	54,286,085.18
		TOTAL LIABILITIES	-5,817,487.13	54,307,085.18
FUND BALANCE				
36	6302	REVENUES CONTROL	-855,922.30	-4,758,108.04
36	7602	EXPENDITURES CONTROL	6,093,213.62	30,478,014.04
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-96,000,595.09
36	8753	ASSIGNED-PURCH OBL - CURRENT	5,817,487.13	-54,286,085.18
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,924.75
36	8770	UNASSIGNED FUND BALANCE	.00	-26,924.75
		TOTAL FUND BALANCE	11,054,778.45	-124,566,774.27
		TOTAL LIABILITIES + FUND BALANCE	5,237,291.32	-70,259,689.09

BALANCE SHEET FOR 2026 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-3,047,528.98	-12,653,881.73
		TOTAL ASSETS	-3,047,528.98	-12,653,881.73
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	3,047,528.98	12,769,111.69
40	8736	RESTRICTED - DEBT SERVICE	.00	-115,229.96
		TOTAL FUND BALANCE	3,047,528.98	12,653,881.73
		TOTAL LIABILITIES + FUND BALANCE	3,047,528.98	12,653,881.73

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-72,728.36	378,989.21
51	6171	INVENTORIES FOR CONSUMPTION	.00	180,100.35
51	64000	DEFERRED OUTFLOW- OPEB	.00	274,349.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,470,360.00
51	65410	FUNDED OPEB ASSET	.00	168,811.00
	TOTAL ASSETS		-72,728.36	2,472,609.56
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-17,345.34	-57,273.11
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,677,511.00
51	7603	PURCHASE OBLIGATIONS	-440,426.11	2,648,209.41
51	77000	DEFERRED INFLOW OPEB	.00	-1,557,591.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-684,848.00
	TOTAL LIABILITIES		-457,771.45	-5,329,013.70
FUND BALANCE				
51	6302	REVENUES CONTROL	-807,019.55	-6,598,638.92
51	7602	EXPENDITURES CONTROL	897,093.25	6,307,101.17
51	87370	OTHER OPEB LIAB ENTER FUNDS	.00	1,114,431.00
51	8737P	RESTRICTED-OTHER PENSION	.00	4,891,999.00
51	8739	RESTRICTED-NEW ASSETS	.00	-1,535,620.70
51	8753	ASSIGNED-PURCH OBL - CURRENT	440,426.11	-2,648,209.41
51	8770	UNASSIGNED FUND BALANCE	.00	1,325,342.00
	TOTAL FUND BALANCE		530,499.81	2,856,404.14
	TOTAL LIABILITIES + FUND BALANCE		72,728.36	-2,472,609.56

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 7

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-40,962.44	1,636,614.49
52	64000	DEFERRED OUTFLOW- OPEB	.00	31,932.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	303,102.00
52	65410	FUNDED OPEB ASSET	.00	35,689.00
TOTAL ASSETS			-40,962.44	2,007,337.49
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-10,963.18	-17,280.10
52	7541P	UNFUNDED PENSION LIABILITY	.00	-988,759.00
52	7603	PURCHASE OBLIGATIONS	-11,492.65	59,119.71
52	77000	DEFERRED INFLOW OPEB	.00	-216,999.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-127,523.00
TOTAL LIABILITIES			-22,455.83	-1,291,441.39
FUND BALANCE				
52	6302	REVENUES CONTROL	-169,168.62	-2,862,388.79
52	7602	EXPENDITURES CONTROL	221,094.24	1,243,054.40
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	-763,478.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	11,492.65	-59,119.71
52	8770	UNASSIGNED FUND BALANCE	.00	381,739.00
TOTAL FUND BALANCE			63,418.27	-715,896.10
TOTAL LIABILITIES + FUND BALANCE			40,962.44	-2,007,337.49

BALANCE SHEET FOR 2026 7

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	1,675.36	2,086.25
53	6153	ACCOUNTS RECEIVABLE	-4,494.00	7,420.00
	TOTAL ASSETS		-2,818.64	9,506.25
LIABILITIES				
53	7421	ACCOUNTS PAYABLE	-147.22	-315.94
53	7603	PURCHASE OBLIGATIONS	-222.21	12,104.03
	TOTAL LIABILITIES		-369.43	11,788.09
FUND BALANCE				
53	6302	REVENUES CONTROL	-1,826.00	-37,713.46
53	7602	EXPENDITURES CONTROL	4,791.86	28,523.15
53	8753	ASSIGNED-PURCH OBL - CURRENT	222.21	-12,104.03
	TOTAL FUND BALANCE		3,188.07	-21,294.34
	TOTAL LIABILITIES + FUND BALANCE		2,818.64	-9,506.25

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-2,102.59	52,243.36
55	6153	ACCOUNTS RECEIVABLE	10,511.50	14,387.50
		TOTAL ASSETS	8,408.91	66,630.86
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	2,590.91	-945.04
55	7603	PURCHASE OBLIGATIONS	1,241.33	6,201.40
		TOTAL LIABILITIES	3,832.24	5,256.36
FUND BALANCE				
55	6302	REVENUES CONTROL	-14,374.50	-123,141.23
55	7602	EXPENDITURES CONTROL	3,374.68	57,455.41
55	8753	ASSIGNED-PURCH OBL - CURRENT	-1,241.33	-6,201.40
		TOTAL FUND BALANCE	-12,241.15	-71,887.22
		TOTAL LIABILITIES + FUND BALANCE	-8,408.91	-66,630.86

BALANCE SHEET FOR 2026 7

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	.00	7,639.60
		TOTAL ASSETS	.00	7,639.60
LIABILITIES				
56	7603	PURCHASE OBLIGATIONS	744.69	744.69
		TOTAL LIABILITIES	744.69	744.69
FUND BALANCE				
56	6302	REVENUES CONTROL	.00	-9,316.89
56	7602	EXPENDITURES CONTROL	.00	1,677.29
56	8753	ASSIGNED-PURCH OBL - CURRENT	-744.69	-744.69
		TOTAL FUND BALANCE	-744.69	-8,384.29
		TOTAL LIABILITIES + FUND BALANCE	.00	-7,639.60

BALANCE SHEET FOR 2026 7

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	349.61	175,176.15
		TOTAL ASSETS	349.61	175,176.15
FUND BALANCE				
70	6302	REVENUES CONTROL	-349.61	-168,105.15
70	8739	RESTRICTED-NEW ASSETS	.00	-7,071.00
		TOTAL FUND BALANCE	-349.61	-175,176.15
		TOTAL LIABILITIES + FUND BALANCE	-349.61	-175,176.15

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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	15,409,980.89
80	6212	ACCUMULATED DEP LAND IMPR	.00	-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	-378,130.08	2,232,852.59
80	6232	ACCUMULATED DEP TECH EQUIP	378,130.08	-1,971,164.06
80	6241	VEHICLES	.00	26,002,033.28
80	6242	ACCUMULATED DEP VEHICLES	.00	-16,436,267.81
80	6251	GENERAL EQUIPMENT	-134,248.37	9,712,048.81
80	6252	ACCUMULATED DEP GEN EQUIPMENT	169,144.12	-6,741,796.22
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	106,755,400.88
80	6302	REVENUES CONTROL	4,705.74	11,621.43
80	8710	INVESTMENT IN GOV. ASSETS	-40,272.78	-364,851,528.77
		TOTAL ASSETS	-671.29	-1,738.34
LIABILITIES				
80	7602	EXPENDITURES CONTROL	671.29	1,738.34
		TOTAL LIABILITIES	671.29	1,738.34
		TOTAL LIABILITIES + FUND BALANCE	671.29	1,738.34

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 7

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	288,895.16
81	6242	ACCUMULATED DEP VEHICLES	.00	-221,502.66
81	6251	GENERAL EQUIPMENT	393,240.99	5,459,690.48
81	6252	ACCUMULATED DEP GEN EQUIPMENT	-19,608.32	-3,070,991.26
81	8711	INVESTMENT IN BUSINESS ASSETS	-373,632.67	-2,480,420.92
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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