

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-17,848,351.32	64,300,043.47
10	6153	ACCOUNTS RECEIVABLE	51,404.95	613,077.64
		<b>TOTAL ASSETS</b>	<b>-17,796,946.37</b>	<b>64,913,121.11</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	45,008.85	-195,513.22
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	2,651.34	20,752.66
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	-32,266.53	-108,113.90
10	7470	WORKERS COMP BD PAID	-51,257.07	401,965.78
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	1,783.88
10	7475	CERS WITHHELD PAYABLE	.00	-2,848.43
10	7475A	CERS OMITTED CONTRIBUTIONS	.00	7,636.90
10	7499-B	MISC EMPLOYEE REFUNDS	-875.01	-345.01
10	7499-C	RETIREMENT TAXABLE REFUNDS	-1,252.86	-6,461.29
10	7499G	GARNISHMENT OF WAGES	.00	-1,032.84
10	7603	PURCHASE OBLIGATIONS	-362,293.74	3,388,622.50
		<b>TOTAL LIABILITIES</b>	<b>-400,285.02</b>	<b>3,724,234.04</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	7,913,610.32	-123,572,912.16
10	7602	EXPENDITURES CONTROL	9,921,327.33	70,402,160.14
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	362,293.74	-3,388,622.50
10	8770	UNASSIGNED FUND BALANCE	.00	350,464.29
		<b>TOTAL FUND BALANCE</b>	<b>18,197,231.39</b>	<b>-68,637,355.15</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>17,796,946.37</b>	<b>-64,913,121.11</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	1,654,920.48	159,472.94
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		<b>TOTAL ASSETS</b>	<b>1,654,920.48</b>	<b>159,759.54</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-27,707.74	-182,898.08
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	-6,666.29	412,445.73
		<b>TOTAL LIABILITIES</b>	<b>-34,374.03</b>	<b>228,422.65</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-3,256,543.17	-10,214,003.12
20	7602	EXPENDITURES CONTROL	1,629,330.43	10,623,853.06
20	8731	RESTRICTED GRANTS	.00	-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	6,666.29	-412,445.73
		<b>TOTAL FUND BALANCE</b>	<b>-1,620,546.45</b>	<b>-388,182.19</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,654,920.48</b>	<b>-159,759.54</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-27,552.14	906,436.91
		<b>TOTAL ASSETS</b>	<b>-27,552.14</b>	<b>906,436.91</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	-15,346.80	-38,943.40
22	7603	PURCHASE OBLIGATIONS	-31,785.86	54,796.93
		<b>TOTAL LIABILITIES</b>	<b>-47,132.66</b>	<b>15,853.53</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-28,546.67	-402,701.94
22	7602	EXPENDITURES CONTROL	71,445.61	342,198.12
22	8737	RESTRICTED - OTHER	.00	-806,989.69
22	8753	ASSIGNED-PURCH OBL - CURRENT	31,785.86	-54,796.93
		<b>TOTAL FUND BALANCE</b>	<b>74,684.80</b>	<b>-922,290.44</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>27,552.14</b>	<b>-906,436.91</b>

## BALANCE SHEET FOR 2026 8

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

## BALANCE SHEET FOR 2026 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	15,906,978.00	17,287,775.00
		TOTAL ASSETS	15,906,978.00	17,287,775.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-15,906,978.00	-19,657,578.00
	32	7602 EXPENDITURES CONTROL	.00	2,369,803.00
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,808.00
	32	8770 UNASSIGNED FUND BALANCE	.00	45,808.00
		TOTAL FUND BALANCE	-15,906,978.00	-17,287,775.00
		TOTAL LIABILITIES + FUND BALANCE	-15,906,978.00	-17,287,775.00

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-1,267,174.25	68,992,514.84
		<b>TOTAL ASSETS</b>	<b>-1,267,174.25</b>	<b>68,992,514.84</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	.00	-2,374,333.00
36	7432	RETAINED %AGE (CONSTR CONTR)	.00	2,395,333.00
36	7603	PURCHASE OBLIGATIONS	34,772,933.91	89,059,019.09
		<b>TOTAL LIABILITIES</b>	<b>34,772,933.91</b>	<b>89,080,019.09</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-149,977.81	-4,908,085.85
36	7602	EXPENDITURES CONTROL	1,417,152.06	31,895,166.10
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-96,000,595.09
36	8753	ASSIGNED-PURCH OBL - CURRENT	-34,772,933.91	-89,059,019.09
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	26,924.75
36	8770	UNASSIGNED FUND BALANCE	.00	-26,924.75
		<b>TOTAL FUND BALANCE</b>	<b>-33,505,759.66</b>	<b>-158,072,533.93</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,267,174.25</b>	<b>-68,992,514.84</b>

## BALANCE SHEET FOR 2026 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,047,626.25	-13,701,507.98
		TOTAL ASSETS	-1,047,626.25	-13,701,507.98
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,047,626.25	13,816,737.94
40	8736	RESTRICTED - DEBT SERVICE	.00	-115,229.96
		TOTAL FUND BALANCE	1,047,626.25	13,701,507.98
		TOTAL LIABILITIES + FUND BALANCE	1,047,626.25	13,701,507.98

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-285,217.53	93,771.68
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		-285,217.53	2,187,392.03
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	27,452.49	-29,820.62
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,677,511.00
51	7603	PURCHASE OBLIGATIONS	-480,705.42	2,167,503.99
51	77000	DEFERRED INFLOW OPEB	.00	-1,557,591.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-684,848.00
	TOTAL LIABILITIES		-453,252.93	-5,782,266.63
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-679,856.88	-7,278,495.80
51	7602	EXPENDITURES CONTROL	937,621.92	7,244,723.09
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	480,705.42	-2,167,503.99
51	8770	UNASSIGNED FUND BALANCE	.00	1,325,342.00
	TOTAL FUND BALANCE		738,470.46	3,594,874.60
	TOTAL LIABILITIES + FUND BALANCE		285,217.53	-2,187,392.03

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	18,895.05	1,655,509.54
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
	<b>TOTAL ASSETS</b>		<b>18,895.05</b>	<b>2,026,232.54</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	17,093.34	-186.76
52	7541P	UNFUNDED PENSION LIABILITY	.00	-988,759.00
52	7603	PURCHASE OBLIGATIONS	-1,585.28	57,534.43
52	77000	DEFERRED INFLOW OPEB	.00	-216,999.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-127,523.00
	<b>TOTAL LIABILITIES</b>		<b>15,508.06</b>	<b>-1,275,933.33</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-167,150.32	-3,029,539.11
52	7602	EXPENDITURES CONTROL	131,161.93	1,374,216.33
52	8737O	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	1,585.28	-57,534.43
52	8770	UNASSIGNED FUND BALANCE	.00	381,739.00
	<b>TOTAL FUND BALANCE</b>		<b>-34,403.11</b>	<b>-750,299.21</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-18,895.05</b>	<b>-2,026,232.54</b>

## BALANCE SHEET FOR 2026 8

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
53	6101	CASH IN BANK	-1,197.16	889.09
53	6153	ACCOUNTS RECEIVABLE	2,876.00	10,296.00
	TOTAL ASSETS		1,678.84	11,185.09
<b>LIABILITIES</b>				
53	7421	ACCOUNTS PAYABLE	315.94	.00
53	7603	PURCHASE OBLIGATIONS	402.45	12,506.48
	TOTAL LIABILITIES		718.39	12,506.48
<b>FUND BALANCE</b>				
53	6302	REVENUES CONTROL	-5,791.00	-43,504.46
53	7602	EXPENDITURES CONTROL	3,796.22	32,319.37
53	8753	ASSIGNED-PURCH OBL - CURRENT	-402.45	-12,506.48
	TOTAL FUND BALANCE		-2,397.23	-23,691.57
	TOTAL LIABILITIES + FUND BALANCE		-1,678.84	-11,185.09

## BALANCE SHEET FOR 2026 8

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
55	6101	CASH IN BANK	10,243.24	62,486.60
55	6153	ACCOUNTS RECEIVABLE	-11,850.50	2,537.00
		<b>TOTAL ASSETS</b>	<b>-1,607.26</b>	<b>65,023.60</b>
<b>LIABILITIES</b>				
55	7421	ACCOUNTS PAYABLE	-2,714.00	-3,659.04
55	7603	PURCHASE OBLIGATIONS	-1,683.85	4,517.55
		<b>TOTAL LIABILITIES</b>	<b>-4,397.85</b>	<b>858.51</b>
<b>FUND BALANCE</b>				
55	6302	REVENUES CONTROL	-2,960.38	-126,101.61
55	7602	EXPENDITURES CONTROL	7,281.64	64,737.05
55	8753	ASSIGNED-PURCH OBL - CURRENT	1,683.85	-4,517.55
		<b>TOTAL FUND BALANCE</b>	<b>6,005.11</b>	<b>-65,882.11</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,607.26</b>	<b>-65,023.60</b>

## BALANCE SHEET FOR 2026 8

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
56	6101	CASH IN BANK	765.39	8,404.99
		TOTAL ASSETS	765.39	8,404.99
<b>LIABILITIES</b>				
56	7603	PURCHASE OBLIGATIONS	-500.61	244.08
		TOTAL LIABILITIES	-500.61	244.08
<b>FUND BALANCE</b>				
56	6302	REVENUES CONTROL	-1,266.00	-10,582.89
56	7602	EXPENDITURES CONTROL	500.61	2,177.90
56	8753	ASSIGNED-PURCH OBL - CURRENT	500.61	-244.08
		TOTAL FUND BALANCE	-264.78	-8,649.07
		TOTAL LIABILITIES + FUND BALANCE	-765.39	-8,404.99

## BALANCE SHEET FOR 2026 8

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	366.23	175,542.38
		TOTAL ASSETS	366.23	175,542.38
FUND BALANCE				
	70	6302 REVENUES CONTROL	-366.23	-168,471.38
	70	8739 RESTRICTED-NEW ASSETS	.00	-7,071.00
		TOTAL FUND BALANCE	-366.23	-175,542.38
		TOTAL LIABILITIES + FUND BALANCE	-366.23	-175,542.38

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

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	14,705.03	350,010,024.80
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-130,109,115.29
80	6231	TECHNOLOGY EQUIPMENT	.00	2,232,852.59
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-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	24,787.48	9,736,836.29
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-6,741,796.22
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	106,755,400.88
80	6302	REVENUES CONTROL	.00	11,621.43
80	8710	INVESTMENT IN GOV. ASSETS	-39,492.51	-364,891,021.28
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>-1,738.34</b>
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	1,738.34
		<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>1,738.34</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>1,738.34</b>

# HARDIN COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 8

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	-30,656.00	5,429,034.48
81	6252	ACCUMULATED DEP GEN EQUIPMENT	30,656.00	-3,040,335.26
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,480,420.92
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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