

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-2,563,096.84	59,265,394.15
10	6153	ACCOUNTS RECEIVABLE	-278,761.83	661,729.16
		TOTAL ASSETS	-2,841,858.67	59,927,123.31
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	476,730.97	-514,300.51
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-91,615.42	136,059.02
10	7461A	MATC FBO HCS 403(B) PLAN	2,651.34	26,055.34
10	7462	PAYROLL DEDUCTIONS	.00	539.15
10	7469	UNEMPLOYMENT BD PAID	133,079.03	8,626.27
10	7470	WORKERS COMP BD PAID	-54,456.39	291,677.44
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	430.26	8,067.16
10	7499-B	MISC EMPLOYEE REFUNDS	-672.56	-1,407.44
10	7499-C	RETIREMENT TAXABLE REFUNDS	.00	-6,461.29
10	7499G	GARNISHMENT OF WAGES	.00	-566.50
10	7603	PURCHASE OBLIGATIONS	-91,888.91	3,010,156.68
		TOTAL LIABILITIES	374,258.32	2,946,954.19
FUND BALANCE				
10	6302	REVENUES CONTROL	-7,806,829.98	-139,657,300.25
10	7602	EXPENDITURES CONTROL	10,182,541.42	91,871,360.06
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	91,888.91	-3,010,156.68
10	8770	UNASSIGNED FUND BALANCE	.00	350,464.29
		TOTAL FUND BALANCE	2,467,600.35	-62,874,077.50
		TOTAL LIABILITIES + FUND BALANCE	2,841,858.67	-59,927,123.31

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	433,044.63	-229,289.79
20	6153	ACCOUNTS RECEIVABLE	.00	286.60
		TOTAL ASSETS	433,044.63	-229,003.19
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	47,821.68	-255,612.94
20	7481A	DEFERRED REVENUE	.00	-1,125.00
20	7603	PURCHASE OBLIGATIONS	393,366.68	1,096,324.33
		TOTAL LIABILITIES	441,188.36	839,586.39
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,178,583.48	-13,354,712.23
20	7602	EXPENDITURES CONTROL	1,697,717.17	14,226,039.76
20	8731	RESTRICTED GRANTS	.00	-385,586.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	-393,366.68	-1,096,324.33
		TOTAL FUND BALANCE	-874,232.99	-610,583.20
		TOTAL LIABILITIES + FUND BALANCE	-433,044.63	229,003.19

BALANCE SHEET FOR 2026 10

FUND: 22 DIST ACTIVITY (SPEC REV)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	12,870.91	954,419.01
		TOTAL ASSETS	12,870.91	954,419.01
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	12,588.49	-18,085.93
22	7603	PURCHASE OBLIGATIONS	11,601.00	78,460.37
		TOTAL LIABILITIES	24,189.49	60,374.44
FUND BALANCE				
22	6302	REVENUES CONTROL	-68,372.88	-561,682.21
22	7602	EXPENDITURES CONTROL	42,913.48	432,338.82
22	8737	RESTRICTED - OTHER	.00	-806,989.69
22	8753	ASSIGNED-PURCH OBL - CURRENT	-11,601.00	-78,460.37
		TOTAL FUND BALANCE	-37,060.40	-1,014,793.45
		TOTAL LIABILITIES + FUND BALANCE	-12,870.91	-954,419.01

BALANCE SHEET FOR 2026 10

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 10

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 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	17,287,775.00
	TOTAL ASSETS		.00	17,287,775.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-19,657,578.00
32	7602	EXPENDITURES CONTROL	.00	2,369,803.00
	TOTAL FUND BALANCE		.00	-17,287,775.00
TOTAL LIABILITIES + FUND BALANCE			.00	-17,287,775.00

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BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-4,672,231.69	114,750,969.70
	TOTAL ASSETS		-4,672,231.69	114,750,969.70
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	964.00	-2,374,333.00
36	7432	RETAINED %AGE (CONSTR CONTR)	.00	2,395,333.00
36	7603	PURCHASE OBLIGATIONS	-4,620,949.87	94,140,319.93
	TOTAL LIABILITIES		-4,619,985.87	94,161,319.93
FUND BALANCE				
36	6302	REVENUES CONTROL	-188,947.94	-62,180,315.12
36	7602	EXPENDITURES CONTROL	4,860,215.63	43,408,940.51
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-96,000,595.09
36	8753	ASSIGNED-PURCH OBL - CURRENT	4,620,949.87	-94,140,319.93
	TOTAL FUND BALANCE		9,292,217.56	-208,912,289.63
	TOTAL LIABILITIES + FUND BALANCE		4,672,231.69	-114,750,969.70

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,114,742.47	-18,046,378.79
		TOTAL ASSETS	-1,114,742.47	-18,046,378.79
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,114,742.47	18,161,608.75
40	8736	RESTRICTED - DEBT SERVICE	.00	-115,229.96
		TOTAL FUND BALANCE	1,114,742.47	18,046,378.79
		TOTAL LIABILITIES + FUND BALANCE	1,114,742.47	18,046,378.79

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	332,046.64	93,081.64
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		332,046.64	2,186,701.99
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-9,987.46	-93,101.71
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,677,511.00
51	7603	PURCHASE OBLIGATIONS	-357,480.96	1,099,062.17
51	77000	DEFERRED INFLOW OPEB	.00	-1,557,591.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-684,848.00
	TOTAL LIABILITIES		-367,468.42	-6,913,989.54
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,397,804.45	-9,582,796.57
51	7602	EXPENDITURES CONTROL	1,075,745.27	9,612,994.99
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	-210,278.70
51	8753	ASSIGNED-PURCH OBL - CURRENT	357,480.96	-1,099,062.17
	TOTAL FUND BALANCE		35,421.78	4,727,287.55
TOTAL LIABILITIES + FUND BALANCE			-332,046.64	-2,186,701.99

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-56,064.25	1,556,975.94
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			-56,064.25	1,927,698.94
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	-2,724.06	-17,825.09
52	7541P	UNFUNDED PENSION LIABILITY	.00	-988,759.00
52	7603	PURCHASE OBLIGATIONS	-57,058.90	12,621.58
52	77000	DEFERRED INFLOW OPEB	.00	-216,999.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-127,523.00
TOTAL LIABILITIES			-59,782.96	-1,338,484.51
FUND BALANCE				
52	6302	REVENUES CONTROL	-196,601.18	-3,440,506.79
52	7602	EXPENDITURES CONTROL	255,389.49	1,901,355.94
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	-381,739.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	57,058.90	-12,621.58
TOTAL FUND BALANCE			115,847.21	-589,214.43
TOTAL LIABILITIES + FUND BALANCE			56,064.25	-1,927,698.94

BALANCE SHEET FOR 2026 10

FUND: 53 PROPRIETARY FUND- ECCC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
53	6101	CASH IN BANK	-2,162.54	2,263.83
53	6153	ACCOUNTS RECEIVABLE	4,248.00	10,366.00
		TOTAL ASSETS	2,085.46	12,629.83
LIABILITIES				
53	7603	PURCHASE OBLIGATIONS	-1,589.08	9,663.45
		TOTAL LIABILITIES	-1,589.08	9,663.45
FUND BALANCE				
53	6302	REVENUES CONTROL	-6,135.00	-53,696.46
53	7602	EXPENDITURES CONTROL	4,049.54	41,066.63
53	8753	ASSIGNED-PURCH OBL - CURRENT	1,589.08	-9,663.45
		TOTAL FUND BALANCE	-496.38	-22,293.28
		TOTAL LIABILITIES + FUND BALANCE	-2,085.46	-12,629.83

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 55 PROPRIETARY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
55	6101	CASH IN BANK	-3,093.96	52,760.05
55	6153	ACCOUNTS RECEIVABLE	-1,136.70	2,421.30
		TOTAL ASSETS	-4,230.66	55,181.35
LIABILITIES				
55	7421	ACCOUNTS PAYABLE	-90.27	-2,917.23
55	7603	PURCHASE OBLIGATIONS	-1,303.12	6,018.04
		TOTAL LIABILITIES	-1,393.39	3,100.81
FUND BALANCE				
55	6302	REVENUES CONTROL	-3,578.02	-132,084.63
55	7602	EXPENDITURES CONTROL	7,898.95	79,820.51
55	8753	ASSIGNED-PURCH OBL - CURRENT	1,303.12	-6,018.04
		TOTAL FUND BALANCE	5,624.05	-58,282.16
		TOTAL LIABILITIES + FUND BALANCE	4,230.66	-55,181.35

BALANCE SHEET FOR 2026 10

FUND: 56 SCHOOL ENTREPRENEURSHIP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
56	6101	CASH IN BANK	-151.77	9,046.47
		TOTAL ASSETS	-151.77	9,046.47
LIABILITIES				
56	7421	ACCOUNTS PAYABLE	-56.45	-208.22
56	7603	PURCHASE OBLIGATIONS	78.00	78.00
		TOTAL LIABILITIES	21.55	-130.22
FUND BALANCE				
56	6302	REVENUES CONTROL	.00	-11,376.14
56	7602	EXPENDITURES CONTROL	208.22	2,537.89
56	8753	ASSIGNED-PURCH OBL - CURRENT	-78.00	-78.00
		TOTAL FUND BALANCE	130.22	-8,916.25
		TOTAL LIABILITIES + FUND BALANCE	151.77	-9,046.47

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	-1,211.17	175,411.57
		TOTAL ASSETS	-1,211.17	175,411.57
FUND BALANCE				
	70	6302 REVENUES CONTROL	-288.83	-169,840.57
	70	7602 EXPENDITURES CONTROL	1,500.00	1,500.00
	70	8739 RESTRICTED-NEW ASSETS	.00	-7,071.00
		TOTAL FUND BALANCE	1,211.17	-175,411.57
		TOTAL LIABILITIES + FUND BALANCE	1,211.17	-175,411.57

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

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	349,972,716.07
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-130,086,357.03
80	6231	TECHNOLOGY EQUIPMENT	.00	2,279,630.15
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-1,971,164.06
80	6241	VEHICLES	-273,990.00	25,802,043.28
80	6242	ACCUMULATED DEP VEHICLES	342,990.00	-16,093,277.81
80	6251	GENERAL EQUIPMENT	80,555.60	9,817,391.89
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	25,612.27
80	8710	INVESTMENT IN GOV. ASSETS	-149,555.60	-365,161,354.44
		TOTAL ASSETS	.00	-2,297.97
LIABILITIES				
80	7602	EXPENDITURES CONTROL	.00	2,297.97
		TOTAL LIABILITIES	.00	2,297.97
		TOTAL LIABILITIES + FUND BALANCE	.00	2,297.97

HARDIN COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 10

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	324,904.44	5,870,948.50
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,040,335.26
81	8711	INVESTMENT IN BUSINESS ASSETS	-324,904.44	-2,922,334.94
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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