

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	92,974.94	30,751,687.54
10	6153	ACCOUNTS RECEIVABLE	-1,183,722.86	239,216.49
TOTAL ASSETS			-1,090,747.92	30,990,904.03
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	458,813.72	-501,928.47
10	7461	ACCR SALARIES & BENEFT PAYABLE	265,886.11	227,674.44
10	7461A	MATC FBO HCS 403(B) PLAN	.00	31,358.02
10	7469	UNEMPLOYMENT BD PAID	13,024.64	13,024.64
10	7470	WORKERS COMP BD PAID	757,685.88	873,161.52
10	7474	KTRS WITHHELD PAYABLE	4,321.85	4,321.85
10	7499-B	MISC EMPLOYEE REFUNDS	1,900.00	1,900.00
10	7499G	GARNISHMENT OF WAGES	-463.65	-463.65
10	7603	PURCHASE OBLIGATIONS	4,294,293.76	5,411,829.69
TOTAL LIABILITIES			5,795,462.31	6,060,878.04
FUND BALANCE				
10	6302	REVENUES CONTROL	-25,587,714.55	-25,587,714.55
10	7602	EXPENDITURES CONTROL	5,258,671.16	5,258,671.16
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	-4,294,293.76	-5,411,829.69
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,117,535.93
10	8770	UNASSIGNED FUND BALANCE	19,918,622.76	.00
TOTAL FUND BALANCE			-4,704,714.39	-37,051,782.07
TOTAL LIABILITIES + FUND BALANCE			1,090,747.92	-30,990,904.03

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		1,206,769.35	218,232.11
20	6153	ACCOUNTS RECEIVABLE		-2,738,026.58	286.60
TOTAL ASSETS				-1,531,257.23	218,518.71
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		569,471.23	-311,142.63
20	7481A	DEFERRED REVENUE		399,655.83	-1,125.00
20	7603	PURCHASE OBLIGATIONS		-127,809.39	287,522.77
TOTAL LIABILITIES				841,317.67	-24,744.86
FUND BALANCE					
20	6302	REVENUES CONTROL		11,956.63	11,956.63
20	7602	EXPENDITURES CONTROL		550,173.54	550,173.54
20	8731	RESTRICTED GRANTS		415,332.16	-53,049.09
20	8753	ASSIGNED-PURCH OBL - CURRENT		127,809.39	-287,522.77
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		-415,332.16	.00
20	8770	UNASSIGNED FUND BALANCE		.00	-415,332.16
TOTAL FUND BALANCE				689,939.56	-193,773.85
TOTAL LIABILITIES + FUND BALANCE				1,531,257.23	-218,518.71

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 22 DIST ACTIVITY (SPEC REV)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
22	6101	CASH IN BANK		-4,153.34	913,445.69
	TOTAL ASSETS			-4,153.34	913,445.69
LIABILITIES					
22	7421	ACCOUNTS PAYABLE		38,029.52	-5,469.82
22	7603	PURCHASE OBLIGATIONS		37,117.45	44,901.64
	TOTAL LIABILITIES			75,146.97	39,431.82
FUND BALANCE					
22	6302	REVENUES CONTROL		-46,115.79	-46,115.79
22	7602	EXPENDITURES CONTROL		12,239.61	12,239.61
22	8737	RESTRICTED - OTHER		7,784.19	-866,315.50
22	8753	ASSIGNED-PURCH OBL - CURRENT		-37,117.45	-44,901.64
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE		-7,784.19	.00
22	8770	UNASSIGNED FUND BALANCE		.00	-7,784.19
	TOTAL FUND BALANCE			-70,993.63	-952,877.51
	TOTAL LIABILITIES + FUND BALANCE			4,153.34	-913,445.69

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 25 SCHOOL ACTIVITY FUND ACCT				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	CASH IN BANK-SCHOOLS	.00	1,434,677.01
			TOTAL ASSETS	.00	1,434,677.01
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-1,434,677.01
			TOTAL FUND BALANCE	.00	-1,434,677.01
			TOTAL LIABILITIES + FUND BALANCE	.00	-1,434,677.01

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	642,500.00	642,500.00
			TOTAL ASSETS	642,500.00	642,500.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-642,500.00	-642,500.00
			TOTAL FUND BALANCE	-642,500.00	-642,500.00
			TOTAL LIABILITIES + FUND BALANCE	-642,500.00	-642,500.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	4,575,225.00	4,575,225.00
			TOTAL ASSETS	4,575,225.00	4,575,225.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-4,575,225.00	-4,575,225.00
			TOTAL FUND BALANCE	-4,575,225.00	-4,575,225.00
			TOTAL LIABILITIES + FUND BALANCE	-4,575,225.00	-4,575,225.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-4,288,149.81	112,684,904.86
TOTAL ASSETS			-4,288,149.81	112,684,904.86
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	4,298,634.67	-2,374,333.00
36	7432	RETAINED %AGE (CONSTR CONTR)	.00	2,395,333.00
36	7603	PURCHASE OBLIGATIONS	10,537,929.89	92,249,796.56
TOTAL LIABILITIES			14,836,564.56	92,270,796.56
FUND BALANCE				
36	6302	REVENUES CONTROL	-304,320.95	-304,320.95
36	7602	EXPENDITURES CONTROL	293,836.09	293,836.09
36	8735	RESTRICTED-FUTURE CONSTR BG-1	81,711,866.67	-30,983,553.33
36	8753	ASSIGNED-PURCH OBL - CURRENT	-10,537,929.89	-92,249,796.56
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-81,711,866.67	.00
36	8770	UNASSIGNED FUND BALANCE	.00	-81,711,866.67
TOTAL FUND BALANCE			-10,548,414.75	-204,955,701.42
TOTAL LIABILITIES + FUND BALANCE			4,288,149.81	-112,684,904.86

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-7,532,398.80	-7,417,168.45
			TOTAL ASSETS	-7,532,398.80	-7,417,168.45
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	7,532,398.80	7,532,398.80
	40	8736	RESTRICTED - DEBT SERVICE	.00	-115,230.35
			TOTAL FUND BALANCE	7,532,398.80	7,417,168.45
			TOTAL LIABILITIES + FUND BALANCE	7,532,398.80	7,417,168.45

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	193,994.41	-367,187.23
51	6171	INVENTORIES FOR CONSUMPTION	.00	649,898.71
51	64000	DEFERRED OUTFLOW- OPEB	.00	531,541.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	1,803,456.00
TOTAL ASSETS			193,994.41	2,617,708.48
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-75,697.21	-159,710.42
51	75410	Unfunded OPEB Liabilities	.00	-125,646.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-5,914,193.00
51	7603	PURCHASE OBLIGATIONS	5,761,779.67	6,261,496.12
51	77000	DEFERRED INFLOW OPEB	.00	-1,091,048.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-610,354.00
TOTAL LIABILITIES			5,686,082.46	-1,639,455.30
FUND BALANCE				
51	6302	REVENUES CONTROL	-501,203.08	-501,203.08
51	7602	EXPENDITURES CONTROL	378,202.02	378,202.02
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	504,420.31	-100,469.55
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,761,779.67	-6,261,496.12
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-499,716.45	.00
51	8770	UNASSIGNED FUND BALANCE	.00	-499,716.45
TOTAL FUND BALANCE			-5,880,076.87	-978,253.18
TOTAL LIABILITIES + FUND BALANCE			-193,994.41	-2,617,708.48

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 52 DAY CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	8,529.41	1,129,661.36
52	64000	DEFERRED OUTFLOW- OPEB	.00	111,068.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	405,593.00
TOTAL ASSETS			8,529.41	1,646,322.36
LIABILITIES				
52	7421	ACCOUNTS PAYABLE	6,760.20	-6,015.20
52	75410	Unfunded OPEB Liabilities	.00	-54,913.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-1,061,584.00
52	7603	PURCHASE OBLIGATIONS	6,754.08	11,813.98
52	77000	DEFERRED INFLOW OPEB	.00	-73,447.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-104,602.00
TOTAL LIABILITIES			13,514.28	-1,288,747.22
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,522,979.55	-1,522,979.55
52	7602	EXPENDITURES CONTROL	17,594.39	17,594.39
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	1,495,155.45	-179,613.10
52	8753	ASSIGNED-PURCH OBL - CURRENT	-6,754.08	-11,813.98
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-5,059.90	.00
52	8770	UNASSIGNED FUND BALANCE	.00	-5,059.90
TOTAL FUND BALANCE			-22,043.69	-357,575.14
TOTAL LIABILITIES + FUND BALANCE			-8,529.41	-1,646,322.36

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 53 PROPRIETARY FUND- ECCC				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	53	6101	CASH IN BANK	2,739.40	11,112.32
	53	6153	ACCOUNTS RECEIVABLE	-3,200.00	599.00
		TOTAL ASSETS		-460.60	11,711.32
LIABILITIES					
	53	7421	ACCOUNTS PAYABLE	460.60	.00
	53	7603	PURCHASE OBLIGATIONS	4,800.00	4,800.00
		TOTAL LIABILITIES		5,260.60	4,800.00
FUND BALANCE					
	53	6302	REVENUES CONTROL	-11,711.32	-11,711.32
	53	8739	RESTRICTED-NEW ASSETS	11,711.32	.00
	53	8753	ASSIGNED-PURCH OBL - CURRENT	-4,800.00	-4,800.00
		TOTAL FUND BALANCE		-4,800.00	-16,511.32
		TOTAL LIABILITIES + FUND BALANCE		460.60	-11,711.32

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 55 PROPRIETARY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	55	6101	CASH IN BANK	-1,760.97	39,523.21
	55	6153	ACCOUNTS RECEIVABLE	-2,017.40	1,890.90
		TOTAL ASSETS		-3,778.37	41,414.11
LIABILITIES					
	55	7421	ACCOUNTS PAYABLE	1,245.47	-3,181.54
	55	7603	PURCHASE OBLIGATIONS	6,475.21	6,475.21
		TOTAL LIABILITIES		7,720.68	3,293.67
FUND BALANCE					
	55	6302	REVENUES CONTROL	-44,116.33	-44,116.33
	55	7602	EXPENDITURES CONTROL	5,883.76	5,883.76
	55	8739	RESTRICTED-NEW ASSETS	40,765.47	.00
	55	8753	ASSIGNED-PURCH OBL - CURRENT	-6,475.21	-6,475.21
		TOTAL FUND BALANCE		-3,942.31	-44,707.78
		TOTAL LIABILITIES + FUND BALANCE		3,778.37	-41,414.11

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 56 SCHOOL ENTREPRENEURSHIP				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	56	6101	CASH IN BANK	.00	10,169.77
			TOTAL ASSETS	.00	10,169.77
FUND BALANCE					
	56	6302	REVENUES CONTROL	-10,169.77	-10,169.77
	56	8739	RESTRICTED-NEW ASSETS	10,169.77	.00
			TOTAL FUND BALANCE	.00	-10,169.77
			TOTAL LIABILITIES + FUND BALANCE	.00	-10,169.77

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 7000 FIDUCIARY FUNDS- TRUST FUNDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	459.24	177,120.56
			TOTAL ASSETS	459.24	177,120.56
FUND BALANCE					
	70	6302	REVENUES CONTROL	-170,049.56	-170,049.56
	70	8739	RESTRICTED-NEW ASSETS	169,590.32	-7,071.00
			TOTAL FUND BALANCE	-459.24	-177,120.56
			TOTAL LIABILITIES + FUND BALANCE	-459.24	-177,120.56

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	-8,080,584.02
80	6221	BUILDINGS & BUILDING IMPROVE	.00	365,944,900.68
80	6222	ACCUMULATED DEPREC BUILDINGS	.00	-138,272,413.41
80	6231	TECHNOLOGY EQUIPMENT	.00	2,279,630.15
80	6232	ACCUMULATED DEP TECH EQUIP	.00	-2,064,306.91
80	6241	VEHICLES	.00	25,873,743.28
80	6242	ACCUMULATED DEP VEHICLES	.00	-17,763,788.16
80	6251	GENERAL EQUIPMENT	.00	10,036,200.13
80	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-7,204,282.85
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	152,034,404.08
80	8710	INVESTMENT IN GOV. ASSETS	.00	-415,715,102.33
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

HARDIN COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

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	-194,217.25
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	-245,837.66
81	6251	GENERAL EQUIPMENT	.00	5,897,553.32
81	6252	ACCUMULATED DEP GEN EQUIPMENT	.00	-3,322,088.76
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,641,810.68
TOTAL ASSETS			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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