METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-510,816.01	5,838,020.28
		TOTAL ASSETS		-510,816.01	5,838,020.28
LIABILITIES					
	10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-77,638.00
	10	7461	ACCR SALARIES & BENEFT PAYABLE	42,271.29	-3,191.17
	10	7461HI	HEALTH INS W/H PAYABLE	-118.03	-12,386.29
	10	7469A	EDMONTON CITY TAX WH PAYABLE	-57.55	.00
	10	7469B	METCALFE CO TAX WH PAYABLE	-38.35	.00
	10	7472	FICA WITHHELD PAYABLE	-434.50	.00
	10	7473	STATE TAX WITHHELD PAYABLE	-84.92	-31.22
	10	7474	KTRS WITHHELD PAYABLE	-710.00	-710.02
	10	7475	CERS WITHHELD PAYABLE	-60,346.26	-60,483.46
	10	7477	Ky St Tr Life Ins W/H Payable	.00	-239.33
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-.03
	10	7603	PURCHASE OBLIGATIONS	39,839.88	452,190.75
		TOTAL LIABILITIES		20,321.56	297,511.23
FUND BALANCE					
	10	6302	REVENUES CONTROL	-776,200.25	-7,813,958.97
	10	7602	EXPENDITURES CONTROL	1,306,534.58	6,763,064.17
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-77,638.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-39,839.88	-452,190.75
	10	8770	UNASSIGNED FUND BALANCE	.00	-4,554,807.96
		TOTAL FUND BALANCE		490,494.45	-6,135,531.51
	TOTAL LIABILITIES + FUND BALANCE			510,816.01	-5,838,020.28

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-16,102.55	-398,092.38
	TOTAL ASSETS		-16,102.55	-398,092.38
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-120,902.56	160,366.50
	TOTAL LIABILITIES		-120,902.56	160,366.50
FUND BALANCE				
20	6302	REVENUES CONTROL	-473,425.28	-4,386,546.27
20	7602	EXPENDITURES CONTROL	489,527.83	4,784,638.65
20	8731	RESTRICTED GRANTS	.00	709,697.88
20	8753	ASSIGNED-PURCH OBL - CURRENT	120,902.56	-160,366.50
20	8770	UNASSIGNED FUND BALANCE	.00	-709,697.88
	TOTAL FUND BALANCE		137,005.11	237,725.88
TOTAL LIABILITIES + FUND BALANCE			16,102.55	398,092.38

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 25 SCHOOL ACTIVITY ACCOUNTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	192,075.74
25	6153	ACCOUNTS RECEIVABLE	.00	1,523.00
	TOTAL ASSETS		.00	193,598.74
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-903.00
	TOTAL LIABILITIES		.00	-903.00
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-192,695.74
	TOTAL FUND BALANCE		.00	-192,695.74
	TOTAL LIABILITIES + FUND BALANCE		.00	-193,598.74

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	70,115.00
		TOTAL ASSETS		.00	70,115.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-70,115.00
		TOTAL FUND BALANCE		.00	-70,115.00
	TOTAL LIABILITIES + FUND BALANCE			.00	-70,115.00

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	461,752.17
		TOTAL ASSETS		.00	461,752.17
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-401,798.00
	32	8738	REST-SFCC ESCROW-CURR OFFER	.00	-59,954.17
		TOTAL FUND BALANCE		.00	-461,752.17
	TOTAL LIABILITIES + FUND BALANCE			.00	-461,752.17

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-352,500.91	-335,757.13
		TOTAL ASSETS		-352,500.91	-335,757.13
FUND BALANCE					
	36	6302	REVENUES CONTROL	-.51	-402,894.35
	36	7602	EXPENDITURES CONTROL	352,501.42	738,651.48
		TOTAL FUND BALANCE		352,500.91	335,757.13
	TOTAL LIABILITIES + FUND BALANCE			352,500.91	335,757.13

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-1,395,851.46
	40	6111	INVESTMENTS	.00	5,936,173.71
		TOTAL ASSETS		.00	4,540,322.25
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	1,395,851.46
	40	8736	RESTRICTED - DEBT SERVICE	.00	-5,936,173.71
		TOTAL FUND BALANCE		.00	-4,540,322.25
	TOTAL LIABILITIES + FUND BALANCE			.00	-4,540,322.25

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	34,168.63	667,782.12
51	6171	INVENTORIES FOR CONSUMPTION	.00	24,206.34
51	6400O	DEFERRED OUTFLOWS OF RES	.00	136,270.00
51	6400P	DEFERRED OF OF RESOURCES	.00	195,102.00
	TOTAL ASSETS		34,168.63	1,023,360.46
LIABILITIES				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-259,160.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-949,503.00
51	7603	PURCHASE OBLIGATIONS	94,203.43	179,300.00
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-134,262.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-140,267.00
	TOTAL LIABILITIES		94,203.43	-1,303,892.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-158,061.20	-877,989.16
51	7602	EXPENDITURES CONTROL	123,892.57	869,073.72
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	257,152.00
51	8737P	RESTRICTED-OTHER	.00	894,668.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-676,122.40
51	8753	ASSIGNED-PURCH OBL - CURRENT	-94,203.43	-179,300.00
51	8770	UNASSIGNED FUND BALANCE	.00	-6,950.62
	TOTAL FUND BALANCE		-128,372.06	280,531.54
	TOTAL LIABILITIES + FUND BALANCE		-34,168.63	-1,023,360.46

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	132.00	1,933.00
	TOTAL ASSETS		132.00	1,933.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-132.00	-901.00
70	8770	UNASSIGNED FUND BALANCE	.00	-1,032.00
	TOTAL FUND BALANCE		-132.00	-1,933.00
TOTAL LIABILITIES + FUND BALANCE			-132.00	-1,933.00

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
80	6201		LAND	.00	174,704.66
80	6211		LAND IMPROVEMENTS	.00	1,163,501.17
80	6212		ACCUM DEPR-LAND IOMPROVEMENTS	.00	-1,033,183.15
80	6221		BUILDING & BLDG IMPROVEMENTS	.00	45,618,220.51
80	6222		ACCUM DEPR - BUILDINGS	.00	-13,493,462.82
80	6231		TECHNOLOGY EQUIPMENT	9,554.98	3,163,171.32
80	6232		ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,147,511.95
80	6241		VEHICLES	.00	3,007,554.11
80	6242		ACCUM DEPR-VEHICLES	.00	-2,196,460.33
80	6251		GENERAL EQUIPMENT	.00	1,186,327.34
80	6252		ACCUM DEPR-GENERAL EQUIPMENT	.00	-401,086.88
80	6261		CONSTRUCTION WORK IN PROGRESS	.00	2,030,274.00
	TOTAL ASSETS			9,554.98	37,072,047.98
FUND BALANCE					
80	8710		INVESTMENT IN GOVERNMENT ASSET	-9,554.98	-37,071,340.78
80	8710	1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	TOTAL FUND BALANCE			-9,554.98	-37,072,047.98
TOTAL LIABILITIES + FUND BALANCE				-9,554.98	-37,072,047.98

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2024 8

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDING & BLDG IMPROVEMENTS	.00	197,782.00
	81	6222	ACCUM DEPR - BUILDINGS	.00	-107,980.87
	81	6231	TECHNOLOGY EQUIPMENT	.00	14,267.56
	81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-8,842.32
	81	6251	GENERAL EQUIPMENT	.00	565,232.62
	81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-279,795.64
		TOTAL ASSETS		.00	380,663.35
FUND BALANCE					
	81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
	81	8711	INVESTMENT BUSINESS ASSETS	.00	-379,466.35
		TOTAL FUND BALANCE		.00	-380,663.35
		TOTAL LIABILITIES + FUND BALANCE		.00	-380,663.35

BALANCE SHEET FOR 2024 8

FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG TERM DEBT	.00	5,958,167.60
	TOTAL ASSETS		.00	5,958,167.60
LIABILITIES				
90	7511	NON CUR BOND OBLIGATIONS	.00	-5,504,730.00
	TOTAL LIABILITIES		.00	-5,504,730.00
FUND BALANCE				
90	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-453,437.60
	TOTAL FUND BALANCE		.00	-453,437.60
TOTAL LIABILITIES + FUND BALANCE			.00	-5,958,167.60

** END OF REPORT - Generated by Donna Caffee **