

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-76,217.01	4,695,718.64
		TOTAL ASSETS	-76,217.01	4,695,718.64
LIABILITIES				
	10	7400-S ACCRUED SICK LEAVE PAYABLE	.00	-77,638.00
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	14,647.18	-28,359.80
	10	7461DF KY DEF COM W/H PAYABLE	-650.00	-650.00
	10	7461HI HEALTH INS W/H PAYABLE	10,002.29	-12,519.01
	10	7474 KTRS WITHHELD PAYABLE	-18.89	5,398.52
	10	7475 CERS WITHHELD PAYABLE	16,488.05	2.42
	10	7477 Ky St Tr Life Ins W/H Payable	206.15	-243.14
	10	7493 SICK LEAVE PAYABLE IN PROCESS	.00	-.03
	10	7603 PURCHASE OBLIGATIONS	-65,227.17	500,840.43
		TOTAL LIABILITIES	-24,552.39	386,831.39
FUND BALANCE				
	10	6302 REVENUES CONTROL	-744,924.13	-1,531,335.08
	10	7602 EXPENDITURES CONTROL	780,466.36	1,425,434.86
	10	8742 COMMITTED-SICK LEAVE PAYABLE	.00	-77,638.00
	10	8753 ASSIGNED-PURCH OBL - CURRENT	65,227.17	-500,840.43
	10	8770 UNASSIGNED FUND BALANCE	.00	-4,398,171.38
		TOTAL FUND BALANCE	100,769.40	-5,082,550.03
		TOTAL LIABILITIES + FUND BALANCE	76,217.01	-4,695,718.64

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-7,769.13	-156,148.06
			TOTAL ASSETS	-7,769.13	-156,148.06
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-48,126.86	63,770.52
			TOTAL LIABILITIES	-48,126.86	63,770.52
FUND BALANCE					
	20	6302	REVENUES CONTROL	-675,388.00	-977,750.41
	20	7602	EXPENDITURES CONTROL	683,157.13	1,133,898.47
	20	8753	ASSIGNED-PURCH OBL - CURRENT	48,126.86	-63,770.52
			TOTAL FUND BALANCE	55,895.99	92,377.54
			TOTAL LIABILITIES + FUND BALANCE	7,769.13	156,148.06

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 25 SCHOOL ACTIVITY ACCOUNTS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	215,720.08
	25	6153	ACCOUNTS RECEIVABLE	.00	1,523.00
		TOTAL ASSETS		.00	217,243.08
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	.00	-903.00
		TOTAL LIABILITIES		.00	-903.00
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-216,340.08
		TOTAL FUND BALANCE		.00	-216,340.08
		TOTAL LIABILITIES + FUND BALANCE		.00	-217,243.08

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BALANCE SHEET FOR 2025 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	62,020.00
			TOTAL ASSETS	.00	62,020.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-62,020.00
			TOTAL FUND BALANCE	.00	-62,020.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-62,020.00

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BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	484,438.17
			TOTAL ASSETS	.00	484,438.17
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-424,484.00
	32	8738	REST-SFCC ESCROW-CURR OFFER	.00	-59,954.17
			TOTAL FUND BALANCE	.00	-484,438.17
			TOTAL LIABILITIES + FUND BALANCE	.00	-484,438.17

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-238,542.44	9,601,612.52
	TOTAL ASSETS		-238,542.44	9,601,612.52
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,379.06	2,374,038.00
	TOTAL LIABILITIES		-1,379.06	2,374,038.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-349,497.11	-11,024,394.92
36	7602	EXPENDITURES CONTROL	588,039.55	1,093,927.61
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,379.06	-2,374,038.00
36	8770	UNASSIGNED FUND BALANCE	.00	328,854.79
	TOTAL FUND BALANCE		239,921.50	-11,975,650.52
	TOTAL LIABILITIES + FUND BALANCE		238,542.44	-9,601,612.52

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-254,745.42
	40	6111	INVESTMENTS	.00	5,936,173.71
		TOTAL ASSETS		.00	5,681,428.29
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	254,745.42
	40	8736	RESTRICTED - DEBT SERVICE	.00	-5,936,173.71
		TOTAL FUND BALANCE		.00	-5,681,428.29
		TOTAL LIABILITIES + FUND BALANCE		.00	-5,681,428.29

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BALANCE SHEET FOR 2025 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	31,578.25	826,973.80
51	6171	INVENTORIES FOR CONSUMPTION	.00	18,088.91
51	64000	DEFERRED OUTFLOWS OF RES	.00	136,270.00
51	6400P	DEFERRED OF OF RESOURCES	.00	195,102.00
TOTAL ASSETS			31,578.25	1,176,434.71
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-259,160.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-949,503.00
51	7603	PURCHASE OBLIGATIONS	-14,321.94	113,585.50
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-134,262.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-140,267.00
TOTAL LIABILITIES			-14,321.94	-1,369,606.50
FUND BALANCE				
51	6302	REVENUES CONTROL	-169,836.86	-250,498.49
51	7602	EXPENDITURES CONTROL	138,258.61	153,405.76
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	257,152.00
51	8737P	RESTRICTED-OTHER	.00	894,668.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-746,469.98
51	8753	ASSIGNED-PURCH OBL - CURRENT	14,321.94	-113,585.50
51	8770	UNASSIGNED FUND BALANCE	.00	-1,500.00
TOTAL FUND BALANCE			-17,256.31	193,171.79
TOTAL LIABILITIES + FUND BALANCE			-31,578.25	-1,176,434.71

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 2

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	86.00	225.00
			TOTAL ASSETS	86.00	225.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-86.00	-106.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-119.00
			TOTAL FUND BALANCE	-86.00	-225.00
			TOTAL LIABILITIES + FUND BALANCE	-86.00	-225.00

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	174,704.66
80	6211	LAND IMPROVEMENTS	8,145.10	1,171,646.27
80	6212	ACCUM DEPR-LAND IOMPROVEMENTS	.00	-1,033,183.15
80	6221	BUILDING & BLDG IMPROVEMENTS	83,872.15	45,702,092.66
80	6222	ACCUM DEPR - BUILDINGS	.00	-13,493,462.82
80	6231	TECHNOLOGY EQUIPMENT	766.66	2,742,696.43
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-1,675,517.13
80	6241	VEHICLES	.00	3,028,549.11
80	6242	ACCUM DEPR-VEHICLES	.00	-2,196,460.33
80	6251	GENERAL EQUIPMENT	3,198.00	1,195,692.88
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-395,770.93
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	2,030,274.00
TOTAL ASSETS			95,981.91	37,251,261.65
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	-10,000.00
80	7602	EXPENDITURES CONTROL	.00	1,602.01
80	8710	INVESTMENT IN GOVERNMENT ASSET	-95,981.91	-37,242,156.46
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			-95,981.91	-37,251,261.65
TOTAL LIABILITIES + FUND BALANCE			-95,981.91	-37,251,261.65

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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

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BALANCE SHEET FOR 2025 2

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 Cheyenne Garmon **