

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-187,949.66	3,943,883.89
10	6130	INTERFUND RECEIVABLES	.00	326,759.94
TOTAL ASSETS			-187,949.66	4,270,643.83
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
10	7421	ACCOUNTS PAYABLE	.00	1,358.72
10	7461	ACCR SALARIES & BENEFIT PAYABLE	23,694.75	-4,762.99
10	7461DF	KY DEF COM W/H PAYABLE	.00	-650.00
10	7461HI	HEALTH INS W/H PAYABLE	161.99	-12,831.35
10	7474	KTRS WITHHELD PAYABLE	.00	5,840.32
10	7475	CERS WITHHELD PAYABLE	-1,656.97	-61,483.55
10	7477	Ky St Tr Life Ins W/H Payable	.00	-254.80
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-.03
10	7603	PURCHASE OBLIGATIONS	-22,448.43	531,760.82
TOTAL LIABILITIES			-248.66	403,276.11
FUND BALANCE				
10	6302	REVENUES CONTROL	-774,680.67	-3,499,428.95
10	7602	EXPENDITURES CONTROL	940,430.56	4,099,034.01
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
10	8753	ASSIGNED-PURCH OBL - CURRENT	22,448.43	-531,760.82
10	8770	UNASSIGNED FUND BALANCE	.00	-4,686,063.15
TOTAL FUND BALANCE			188,198.32	-4,673,919.94
TOTAL LIABILITIES + FUND BALANCE			187,949.66	-4,270,643.83

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	441,446.24	205,310.42
			TOTAL ASSETS	441,446.24	205,310.42
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	717.49	25,135.40
			TOTAL LIABILITIES	717.49	25,135.40
FUND BALANCE					
	20	6302	REVENUES CONTROL	-688,301.67	-2,945,482.77
	20	7602	EXPENDITURES CONTROL	246,855.43	2,740,172.35
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-717.49	-25,135.40
			TOTAL FUND BALANCE	-442,163.73	-230,445.82
			TOTAL LIABILITIES + FUND BALANCE	-441,446.24	-205,310.42

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FUND: 25 SCHOOL ACTIVITY ACCOUNTS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	215,720.08
			TOTAL ASSETS	.00	215,720.08
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-216,340.08
	25	8770	UNASSIGNED FUND BALANCE	.00	620.00
			TOTAL FUND BALANCE	.00	-215,720.08
			TOTAL LIABILITIES + FUND BALANCE	.00	-215,720.08

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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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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

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BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-914,922.23	7,967,587.86
TOTAL ASSETS			-914,922.23	7,967,587.86
LIABILITIES				
36	7400	INTERFUND PAYABLES	.00	-326,759.94
36	7603	PURCHASE OBLIGATIONS	-898,903.62	2,324,217.00
TOTAL LIABILITIES			-898,903.62	1,997,457.06
FUND BALANCE				
36	6302	REVENUES CONTROL	-15,906.30	-11,810,941.03
36	7602	EXPENDITURES CONTROL	930,828.53	3,840,058.32
36	8731	RESTRICTED GRANTS	.00	-49,821.00
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	379,875.79
36	8753	ASSIGNED-PURCH OBL - CURRENT	898,903.62	-2,324,217.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	49,821.00
36	8770	UNASSIGNED FUND BALANCE	.00	-49,821.00
TOTAL FUND BALANCE			1,813,825.85	-9,965,044.92
TOTAL LIABILITIES + FUND BALANCE			914,922.23	-7,967,587.86

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BALANCE SHEET FOR 2025 5

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,252,648.75	-1,507,394.17
	40	6111	INVESTMENTS	.00	6,554,212.20
		TOTAL ASSETS		-1,252,648.75	5,046,818.03
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,252,648.75	1,507,394.17
	40	8736	RESTRICTED - DEBT SERVICE	.00	-6,554,212.20
		TOTAL FUND BALANCE		1,252,648.75	-5,046,818.03
		TOTAL LIABILITIES + FUND BALANCE		1,252,648.75	-5,046,818.03

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BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-55,932.96	719,187.16
51	6171	INVENTORIES FOR CONSUMPTION	.00	18,088.91
51	64000	DEFERRED OUTFLOWS OF RES	.00	79,911.00
51	6400P	DEFERRED OF OF RESOURCES	.00	179,368.00
51	65410	OPEB ASSET	.00	17,287.00
TOTAL ASSETS			-55,932.96	1,013,842.07
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	501.81
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-798,703.00
51	7603	PURCHASE OBLIGATIONS	-84,060.03	57,693.97
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-316,682.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-221,342.00
TOTAL LIABILITIES			-84,060.03	-1,278,531.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-174,117.05	-580,657.48
51	7602	EXPENDITURES CONTROL	230,050.01	670,808.46
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	219,484.00
51	8737P	RESTRICTED-OTHER	.00	840,677.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-826,428.86
51	8753	ASSIGNED-PURCH OBL - CURRENT	84,060.03	-57,693.97
51	8770	UNASSIGNED FUND BALANCE	.00	-1,500.00
TOTAL FUND BALANCE			139,992.99	264,689.15
TOTAL LIABILITIES + FUND BALANCE			55,932.96	-1,013,842.07

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BALANCE SHEET FOR 2025 5

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	131.00	620.00
			TOTAL ASSETS	131.00	620.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-131.00	-501.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-119.00
			TOTAL FUND BALANCE	-131.00	-620.00
			TOTAL LIABILITIES + FUND BALANCE	-131.00	-620.00

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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	.00	1,171,646.27
80	6212	ACCUM DEPR-LAND IOMPROVEMENTS	.00	-1,044,462.98
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	45,378,092.66
80	6222	ACCUM DEPR - BUILDINGS	.00	-14,380,620.07
80	6231	TECHNOLOGY EQUIPMENT	.00	2,742,911.43
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-1,849,807.49
80	6241	VEHICLES	.00	3,028,549.11
80	6242	ACCUM DEPR-VEHICLES	.00	-2,355,898.13
80	6251	GENERAL EQUIPMENT	.00	938,705.68
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-451,962.19
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,068,156.00
TOTAL ASSETS			.00	37,420,014.95
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	-10,000.00
80	7602	EXPENDITURES CONTROL	.00	1,602.01
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-37,410,909.76
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-37,420,014.95
TOTAL LIABILITIES + FUND BALANCE			.00	-37,420,014.95

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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	-112,317.25
81	6231	TECHNOLOGY EQUIPMENT	.00	14,267.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-10,155.29
81	6251	GENERAL EQUIPMENT	.00	565,232.62
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-317,593.87
TOTAL ASSETS			.00	337,215.77
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-336,018.77
TOTAL FUND BALANCE			.00	-337,215.77
TOTAL LIABILITIES + FUND BALANCE			.00	-337,215.77

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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 **