METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-808,764.22	5,119,986.16
	10	6130	INTERFUND RECEIVABLES	.00	326,759.94
	TOTAL ASSETS			-808,764.22	5,446,746.10
LIABILITIES					
	10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
	10	7421	ACCOUNTS PAYABLE	.00	1,358.72
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-284.50	-29,491.84
	10	7461DF	KY DEF COM W/H PAYABLE	-100.00	-750.00
	10	7461HI	HEALTH INS W/H PAYABLE	-25.08	-13,108.11
	10	7474	KTRS WITHHELD PAYABLE	-795.63	4,618.65
	10	7475	CERS WITHHELD PAYABLE	353.82	-58,466.67
	10	7477	Ky St Tr Life Ins W/H Payable	.00	-273.28
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-.07
	10	7603	PURCHASE OBLIGATIONS	10,035.78	220,717.55
	TOTAL LIABILITIES			9,184.39	68,903.92
FUND BALANCE					
	10	6302	REVENUES CONTROL	-120,668.74	-8,525,773.03
	10	7602	EXPENDITURES CONTROL	930,284.35	7,972,604.74
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-10,035.78	-220,717.55
	10	8770	UNASSIGNED FUND BALANCE	.00	-4,686,063.15
	TOTAL FUND BALANCE			799,579.83	-5,515,650.02
TOTAL LIABILITIES + FUND BALANCE				808,764.22	-5,446,746.10

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-44,511.73	37,610.58
		TOTAL ASSETS		-44,511.73	37,610.58
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-101,141.44	82,047.27
		TOTAL LIABILITIES		-101,141.44	82,047.27
FUND BALANCE					
	20	6302	REVENUES CONTROL	-346,445.18	-4,029,467.57
	20	7602	EXPENDITURES CONTROL	390,956.91	3,991,856.99
	20	8753	ASSIGNED-PURCH OBL - CURRENT	101,141.44	-82,047.27
		TOTAL FUND BALANCE		145,653.17	-119,657.85
TOTAL LIABILITIES + FUND BALANCE				44,511.73	-37,610.58

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	613,054.00	1,097,492.17
		TOTAL ASSETS		613,054.00	1,097,492.17
FUND BALANCE					
	32	6302	REVENUES CONTROL	-613,054.00	-1,037,538.00
	32	8738	REST-SFCC ESCROW-CURR OFFER	.00	-59,954.17
		TOTAL FUND BALANCE		-613,054.00	-1,097,492.17
	TOTAL LIABILITIES + FUND BALANCE			-613,054.00	-1,097,492.17

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-563,327.48	4,658,306.09
		TOTAL ASSETS		-563,327.48	4,658,306.09
LIABILITIES					
	36	7400	INTERFUND PAYABLES	.00	-326,759.94
	36	7603	PURCHASE OBLIGATIONS	49,153.89	1,453,890.65
		TOTAL LIABILITIES		49,153.89	1,127,130.71
FUND BALANCE					
	36	6302	REVENUES CONTROL	-9,089.85	-11,859,236.50
	36	7602	EXPENDITURES CONTROL	572,417.33	7,197,635.56
	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	-49,153.89	-1,453,890.65
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	49,821.00
	36	8770	UNASSIGNED FUND BALANCE	.00	-49,821.00
		TOTAL FUND BALANCE		514,173.59	-5,785,436.80
	TOTAL LIABILITIES + FUND BALANCE			563,327.48	-4,658,306.09

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-1,640,502.73
	40	6111	INVESTMENTS	.00	6,554,212.20
		TOTAL ASSETS		.00	4,913,709.47
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	1,640,502.73
	40	8736	RESTRICTED - DEBT SERVICE	.00	-6,554,212.20
		TOTAL FUND BALANCE		.00	-4,913,709.47
	TOTAL LIABILITIES + FUND BALANCE			.00	-4,913,709.47

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	13,800.74	635,309.37
51	6171	INVENTORIES FOR CONSUMPTION	.00	18,088.91
51	6400O	DEFERRED OUTFLOWS OF RES	.00	79,911.00
51	6400P	DEFERRED OF OF RESOURCES	.00	179,368.00
51	6541O	OPEB ASSET	.00	17,287.00
	TOTAL ASSETS		13,800.74	929,964.28
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	501.81
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-798,703.00
51	7603	PURCHASE OBLIGATIONS	15,951.60	81,551.60
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-316,682.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-221,342.00
	TOTAL LIABILITIES		15,951.60	-1,254,673.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-152,971.33	-1,187,335.28
51	7602	EXPENDITURES CONTROL	139,170.59	1,361,364.05
51	8737O	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	-15,951.60	-81,551.60
51	8770	UNASSIGNED FUND BALANCE	.00	-1,500.00
	TOTAL FUND BALANCE		-29,752.34	324,709.31
TOTAL LIABILITIES + FUND BALANCE			-13,800.74	-929,964.28

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	130.00	1,140.00
	TOTAL ASSETS		130.00	1,140.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-130.00	-1,021.00
70	8770	UNASSIGNED FUND BALANCE	.00	-119.00
	TOTAL FUND BALANCE		-130.00	-1,140.00
TOTAL LIABILITIES + FUND BALANCE			-130.00	-1,140.00

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

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	5,425.37	2,778,875.00
80	6232		ACCUM DEPR-TECHNOLOGY EQUIP	.00	-1,849,807.49
80	6241		VEHICLES	.00	3,326,196.11
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			5,425.37	37,753,625.52
FUND BALANCE					
80	6302		REVENUES CONTROL	.00	-10,000.00
80	7602		EXPENDITURES CONTROL	.00	1,602.01
80	8710		INVESTMENT IN GOVERNMENT ASSET	-5,425.37	-37,744,520.33
80	8710	1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	TOTAL FUND BALANCE			-5,425.37	-37,753,625.52
TOTAL LIABILITIES + FUND BALANCE				-5,425.37	-37,753,625.52

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2025 9

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	795,082.62
	81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-317,593.87
		TOTAL ASSETS		.00	567,065.77
FUND BALANCE					
	81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
	81	8711	INVESTMENT BUSINESS ASSETS	.00	-565,868.77
		TOTAL FUND BALANCE		.00	-567,065.77
		TOTAL LIABILITIES + FUND BALANCE		.00	-567,065.77

BALANCE SHEET FOR 2025 9

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 **