

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101	CASH IN BANK	406,955.31
	10	6130	INTERFUND RECEIVABLES	-581,559.65
	10	6153	ACCOUNTS RECEIVABLE	-94,957.64
		TOTAL ASSETS	-269,561.98	4,331,411.71
LIABILITIES				
	10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00
	10	7421	ACCOUNTS PAYABLE	23,549.96
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	-23,078.02
	10	7461DF	KY DEF COM W/H PAYABLE	.00
	10	7461HI	HEALTH INS W/H PAYABLE	-3,762.01
	10	7474	KTRS WITHHELD PAYABLE	.00
	10	7475	CERS WITHHELD PAYABLE	96,115.13
	10	7477	Ky St Tr Life Ins w/H Payable	-79.47
	10	7603	PURCHASE OBLIGATIONS	230,154.16
		TOTAL LIABILITIES	322,899.75	106,114.53
FUND BALANCE				
	10	6302	REVENUES CONTROL	-620,249.46
	10	7602	EXPENDITURES CONTROL	797,065.85
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-230,154.16
	10	8770	UNASSIGNED FUND BALANCE	.00
		TOTAL FUND BALANCE	-53,337.77	-4,437,526.24
		TOTAL LIABILITIES + FUND BALANCE	269,561.98	-4,331,411.71

METCALFE COUNTY BOARD OF EDUCATION

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-227,389.93	-227,389.93
	20	6153	ACCOUNTS RECEIVABLE	-637,502.54	.00
		TOTAL ASSETS		-864,892.47	-227,389.93
LIABILITIES					
	20	7400	INTERFUND PAYABLES	581,559.65	.00
	20	7481	DEFERRED REVENUE	55,942.89	.00
	20	7603	PURCHASE OBLIGATIONS	122,435.33	122,435.33
		TOTAL LIABILITIES		759,937.87	122,435.33
FUND BALANCE					
	20	6302	REVENUES CONTROL	100,584.09	100,584.09
	20	7602	EXPENDITURES CONTROL	126,805.84	126,805.84
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-122,435.33	-122,435.33
		TOTAL FUND BALANCE		104,954.60	104,954.60
		TOTAL LIABILITIES + FUND BALANCE		864,892.47	227,389.93

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FUND: 25 SCHOOL ACTIVITY ACCOUNTS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	233,194.11
			TOTAL ASSETS	.00	233,194.11
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-215,720.08
	25	8770	UNASSIGNED FUND BALANCE	.00	-17,474.03
			TOTAL FUND BALANCE	.00	-233,194.11
			TOTAL LIABILITIES + FUND BALANCE	.00	-233,194.11

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	57,620.00	57,620.00
			TOTAL ASSETS	57,620.00	57,620.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-57,620.00	-57,620.00
			TOTAL FUND BALANCE	-57,620.00	-57,620.00
			TOTAL LIABILITIES + FUND BALANCE	-57,620.00	-57,620.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	379,570.00	379,570.00
			TOTAL ASSETS	379,570.00	379,570.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-379,570.00	-379,570.00
			TOTAL FUND BALANCE	-379,570.00	-379,570.00
			TOTAL LIABILITIES + FUND BALANCE	-379,570.00	-379,570.00

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BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	4,094.29	1,331,317.16
TOTAL ASSETS			4,094.29	1,331,317.16
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	555,539.55	555,539.55
TOTAL LIABILITIES			555,539.55	555,539.55
FUND BALANCE				
36	6302	REVENUES CONTROL	-4,094.29	-4,094.29
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-1,327,222.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	-555,539.55	-555,539.55
TOTAL FUND BALANCE			-559,633.84	-1,886,856.71
TOTAL LIABILITIES + FUND BALANCE			-4,094.29	-1,331,317.16

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BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-506,399.48	-506,399.48
	40	6111	INVESTMENTS	.00	6,554,212.20
		TOTAL ASSETS		-506,399.48	6,047,812.72
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	616.90	616.90
		TOTAL LIABILITIES		616.90	616.90
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	506,399.48	506,399.48
	40	8736	RESTRICTED - DEBT SERVICE	.00	-6,554,212.20
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-616.90	-616.90
		TOTAL FUND BALANCE		505,782.58	-6,048,429.62
		TOTAL LIABILITIES + FUND BALANCE		506,399.48	-6,047,812.72

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FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	149,214.69	828,153.84	
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,504.67	
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			149,214.69	1,128,224.51	
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	63,969.17	.00	
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-798,703.00	
51	7603	PURCHASE OBLIGATIONS	163,640.00	163,640.00	
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-316,682.00	
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-221,342.00	
TOTAL LIABILITIES			227,609.17	-1,173,087.00	
FUND BALANCE					
51	6302	REVENUES CONTROL	-228,892.47	-228,892.47	
51	7602	EXPENDITURES CONTROL	15,708.61	15,708.61	
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	-638,474.65	
51	8753	ASSIGNED-PURCH OBL - CURRENT	-163,640.00	-163,640.00	
TOTAL FUND BALANCE			-376,823.86	44,862.49	
TOTAL LIABILITIES + FUND BALANCE			-149,214.69	-1,128,224.51	

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	15.00	196.00
			TOTAL ASSETS	15.00	196.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-15.00	-15.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-181.00
			TOTAL FUND BALANCE	-15.00	-196.00
			TOTAL LIABILITIES + FUND BALANCE	-15.00	-196.00

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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	-177,828.94	2,651,242.62
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	176,878.95	-1,672,928.54
80	6241	VEHICLES	.00	3,594,872.11
80	6242	ACCUM DEPR-VEHICLES	.00	-2,355,898.13
80	6251	GENERAL EQUIPMENT	-1,500.00	952,746.68
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	1,500.00	-450,462.19
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,068,156.00
TOTAL ASSETS			-949.99	38,087,089.09
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	2,843.96	2,843.96
80	8710	INVESTMENT IN GOVERNMENT ASSET	-1,893.97	-38,089,225.85
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			949.99	-38,087,089.09
TOTAL LIABILITIES + FUND BALANCE			949.99	-38,087,089.09

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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	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

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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 **