

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,407,839.58	5,147,069.70
	TOTAL ASSETS		1,407,839.58	5,147,069.70
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
10	7461	ACCR SALARIES & BENEFIT PAYABLE	5,349.73	-26,120.54
10	7461HI	HEALTH INS W/H PAYABLE	26,845.83	13,409.62
10	7474	KTRS WITHHELD PAYABLE	22.06	22.83
10	7475	CERS WITHHELD PAYABLE	4,448.26	-57,544.43
10	7477	Ky St Tr Life Ins W/H Payable	524.61	264.00
10	7603	PURCHASE OBLIGATIONS	38,499.04	282,505.00
	TOTAL LIABILITIES		75,689.53	156,835.45
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,446,572.01	-6,100,117.68
10	7602	EXPENDITURES CONTROL	1,001,541.94	5,533,404.63
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
10	8753	ASSIGNED-PURCH OBL - CURRENT	-38,499.04	-282,505.00
10	8770	UNASSIGNED FUND BALANCE	.00	-4,398,986.07
	TOTAL FUND BALANCE		-1,483,529.11	-5,303,905.15
	TOTAL LIABILITIES + FUND BALANCE		-1,407,839.58	-5,147,069.70

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-48,640.34	-327,744.52
			TOTAL ASSETS	-48,640.34	-327,744.52
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-23,605.39	24,126.12
			TOTAL LIABILITIES	-23,605.39	24,126.12
FUND BALANCE					
	20	6302	REVENUES CONTROL	-248,209.12	-1,364,521.91
	20	7602	EXPENDITURES CONTROL	296,849.46	1,692,266.43
	20	8753	ASSIGNED-PURCH OBL - CURRENT	23,605.39	-24,126.12
			TOTAL FUND BALANCE	72,245.73	303,618.40
			TOTAL LIABILITIES + FUND BALANCE	48,640.34	327,744.52

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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	-233,194.11
		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	.00	57,620.00
			TOTAL ASSETS	.00	57,620.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-57,620.00
			TOTAL FUND BALANCE	.00	-57,620.00
			TOTAL LIABILITIES + FUND BALANCE	.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	.00	379,570.00
			TOTAL ASSETS	.00	379,570.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-379,570.00
			TOTAL FUND BALANCE	.00	-379,570.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-379,570.00

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	13,577.66
			TOTAL ASSETS	.00	13,577.66
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-9,675.55
	36	7602	EXPENDITURES CONTROL	.00	1,309,298.88
	36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-1,313,200.99
			TOTAL FUND BALANCE	.00	-13,577.66
			TOTAL LIABILITIES + FUND BALANCE	.00	-13,577.66

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FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	247,214.19	-1,511,986.39
	40	6111	INVESTMENTS	.00	7,186,623.73
		TOTAL ASSETS		247,214.19	5,674,637.34
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	215,274.38	215,274.38
		TOTAL LIABILITIES		215,274.38	215,274.38
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	-247,214.19	1,511,986.39
	40	8736	RESTRICTED - DEBT SERVICE	.00	-7,186,623.73
	40	8753	ASSIGNED-PURCH OBL - CURRENT	-215,274.38	-215,274.38
		TOTAL FUND BALANCE		-462,488.57	-5,889,911.72
		TOTAL LIABILITIES + FUND BALANCE		-247,214.19	-5,674,637.34

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FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-1,908.83		929,973.62
51	6171	INVENTORIES FOR CONSUMPTION	.00		23,504.67
51	64000	DEFERRED OUTFLOWS OF RES	.00		44,116.00
51	6400P	DEFERRED OF OF RESOURCES	.00		120,230.00
51	65410	OPEB ASSET	.00		19,265.00
TOTAL ASSETS			-1,908.83		1,137,089.29
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITIES	.00		-662,314.00
51	7603	PURCHASE OBLIGATIONS	-55,365.00		116,048.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00		-224,691.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00		-198,533.00
TOTAL LIABILITIES			-55,365.00		-969,490.00
FUND BALANCE					
51	6302	REVENUES CONTROL	-169,158.21		-871,755.57
51	7602	EXPENDITURES CONTROL	171,067.04		784,693.77
51	87370	RESTRICTED-OTHER OPEB LIAB	.00		161,311.00
51	8737P	RESTRICTED-OTHER	.00		740,616.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00		-866,416.49
51	8753	ASSIGNED-PURCH OBL - CURRENT	55,365.00		-116,048.00
TOTAL FUND BALANCE			57,273.83		-167,599.29
TOTAL LIABILITIES + FUND BALANCE			1,908.83		-1,137,089.29

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BALANCE SHEET FOR 2026 6

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	98.00	662.00
		TOTAL ASSETS	98.00	662.00
FUND BALANCE				
	70	6302 REVENUES CONTROL	-98.00	-481.00
	70	8737 RESTRICTED - OTHER	.00	-181.00
		TOTAL FUND BALANCE	-98.00	-662.00
		TOTAL LIABILITIES + FUND BALANCE	-98.00	-662.00

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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	-1,055,432.80
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	49,943,967.65
80	6222	ACCUM DEPR - BUILDINGS	.00	-15,483,558.67
80	6231	TECHNOLOGY EQUIPMENT	116,990.10	2,786,563.12
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-1,857,551.55
80	6241	VEHICLES	134,338.00	3,348,747.11
80	6242	ACCUM DEPR-VEHICLES	.00	-2,521,423.99
80	6251	GENERAL EQUIPMENT	316,695.20	1,269,441.88
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-511,064.99
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	10,105,413.00
80	6262	ACCUM DEPR - CWIP	.00	-62.50
TOTAL ASSETS			568,023.30	47,371,389.19
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	.00	2,843.96
80	8710	INVESTMENT IN GOVERNMENT ASSET	-568,023.30	-47,373,525.95
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			-568,023.30	-47,371,389.19
TOTAL LIABILITIES + FUND BALANCE			-568,023.30	-47,371,389.19

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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	-116,653.64
81	6231	TECHNOLOGY EQUIPMENT	.00	14,267.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-11,105.49
81	6251	GENERAL EQUIPMENT	.00	795,082.62
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-366,481.83
TOTAL ASSETS			.00	512,891.22
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-511,694.22
TOTAL FUND BALANCE			.00	-512,891.22
TOTAL LIABILITIES + FUND BALANCE			.00	-512,891.22

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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 **