

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101	-87,604.46	4,889,051.84
		TOTAL ASSETS	-87,604.46	4,889,051.84
LIABILITIES	10	7400-S	.00	-55,701.03
	10	7461	-44.72	-4,893.72
	10	7461HI	341.75	-12,917.64
	10	7469A	5.25	.00
	10	7469B	3.50	.00
	10	7472	10.16	.00
	10	7473	5.78	.00
	10	7474	.00	-58.61
	10	7475	-885.24	-58,274.68
	10	7477	.00	-321.77
	10	7603	10,541.14	130,780.43
		TOTAL LIABILITIES	9,977.62	-1,387.02
FUND BALANCE	10	6302	-848,923.51	-10,614,526.18
	10	7602	937,091.49	10,312,328.89
	10	8742	.00	-55,701.03
	10	8753	-10,541.14	-130,780.43
	10	8770	.00	-4,398,986.07
		TOTAL FUND BALANCE	77,626.84	-4,887,664.82
		TOTAL LIABILITIES + FUND BALANCE	87,604.46	-4,889,051.84

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	-66,809.86	-154,397.57
		TOTAL ASSETS	-66,809.86	-154,397.57
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	-1,609.42	39,108.25
		TOTAL LIABILITIES	-1,609.42	39,108.25
FUND BALANCE	20	6302 REVENUES CONTROL	-203,431.00	-2,927,828.31
	20	7602 EXPENDITURES CONTROL	270,240.86	3,082,225.88
	20	8753 ASSIGNED-PURCH OBL - CURRENT	1,609.42	-39,108.25
		TOTAL FUND BALANCE	68,419.28	115,289.32
		TOTAL LIABILITIES + FUND BALANCE	66,809.86	154,397.57

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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

METCALFE COUNTY BOARD OF EDUCATION



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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	65,484.00	123,104.00
		TOTAL ASSETS	65,484.00	123,104.00
FUND BALANCE	31	6302 REVENUES CONTROL	-65,484.00	-123,104.00
		TOTAL FUND BALANCE	-65,484.00	-123,104.00
		TOTAL LIABILITIES + FUND BALANCE	-65,484.00	-123,104.00

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	1,026,730.00
		TOTAL ASSETS	.00	1,026,730.00
FUND BALANCE	32	6302 REVENUES CONTROL	.00	-1,026,730.00
		TOTAL FUND BALANCE	.00	-1,026,730.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,026,730.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	36	6101 CASH IN BANK	-13,577.66	.00
		TOTAL ASSETS	-13,577.66	.00
FUND BALANCE	36	6302 REVENUES CONTROL	.00	-9,675.55
	36	7602 EXPENDITURES CONTROL	13,577.66	1,322,876.54
	36	8735 RES-FUTURE CONTRS PROJ (BG-1)	.00	-1,313,200.99
		TOTAL FUND BALANCE	13,577.66	.00
		TOTAL LIABILITIES + FUND BALANCE	13,577.66	.00

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BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-59,367.53	-1,932,417.71
40	6111	INVESTMENTS	.00	7,186,623.73
TOTAL ASSETS			-59,367.53	5,254,206.02
LIABILITIES				
40	7603	PURCHASE OBLIGATIONS	-253,096.68	.00
TOTAL LIABILITIES			-253,096.68	.00
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	59,367.53	1,932,417.71
40	8736	RESTRICTED - DEBT SERVICE	.00	-7,186,623.73
40	8753	ASSIGNED-PURCH OBL - CURRENT	253,096.68	.00
TOTAL FUND BALANCE			312,464.21	-5,254,206.02
TOTAL LIABILITIES + FUND BALANCE			59,367.53	-5,254,206.02

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BALANCE SHEET FOR 2026 11

FUND: 51		FOOD SERVICE FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	48,429.25	953,269.72
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,504.67
51	6400	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		48,429.25	1,160,385.39
LIABILITIES				
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-662,314.00
51	7603	PURCHASE OBLIGATIONS	51,481.04	93,847.70
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-224,691.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-198,533.00
	TOTAL LIABILITIES		51,481.04	-991,690.30
FUND BALANCE				
51	6302	REVENUES CONTROL	-180,332.22	-1,712,707.81
51	7602	EXPENDITURES CONTROL	131,902.97	1,602,349.91
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	-51,481.04	-93,847.70
	TOTAL FUND BALANCE		-99,910.29	-168,695.09
TOTAL LIABILITIES + FUND BALANCE				
			-48,429.25	-1,160,385.39

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BALANCE SHEET FOR 2026 11

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK		
	70	7603	PURCHASE OBLIGATIONS	98.00	1,152.00
				1,000.00	1,000.00
		TOTAL ASSETS		1,098.00	2,152.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-98.00	-971.00
	70	8737	RESTRICTED - OTHER	.00	-181.00
	70	8753	ASSIGNED-PURCH OBL - CURRENT	-1,000.00	-1,000.00
		TOTAL FUND BALANCE		-1,098.00	-2,152.00
		TOTAL LIABILITIES + FUND BALANCE		-1,098.00	-2,152.00

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FUND: 8		GOVERNMENTAL ASSETS		NET CHANGE	ACCOUNT
				FOR PERIOD	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		299.00	2,832,158.76
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP		.00	-1,857,551.55
80	6241	VEHICLES		.00	3,617,423.11
80	6242	ACCUM DEPR-VEHICLES		.00	-2,521,423.99
80	6251	GENERAL EQUIPMENT		.00	1,273,296.93
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				299.00	47,689,515.88
FUND BALANCE					
80	7602	EXPENDITURES CONTROL		.00	2,843.96
80	8710	INVESTMENT IN GOVERNMENT ASSET		-299.00	-47,691,652.64
80	8710	16271 INVESTMENT IN GOVERNMENT ASSET		.00	-707.20
TOTAL FUND BALANCE				-299.00	-47,689,515.88
TOTAL LIABILITIES + FUND BALANCE				-299.00	-47,689,515.88

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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 **