

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101	CASH IN BANK	
		TOTAL ASSETS	-278,592.15	4,610,459.69
LIABILITIES	10	7400-S		-55,701.03
	10	7461	ACCURED SICK LEAVE PAYABLE	21,049.69
	10	7461HI	ACCR SALARIES & BENEFIT PAYABLE	-17,185.12
	10	7474	HEALTH INS W/H PAYABLE	-58.61
	10	7475	KTRS WITHHELD PAYABLE	-109,378.85
	10	7477	CERS WITHHELD PAYABLE	-372.92
	10	7603	KY St Tr Life Ins w/H Payable	.00
		TOTAL LIABILITIES	-130,780.43	-161,646.84
FUND BALANCE	10	6302		
	10	7602	REVENUES CONTROL	-12,004,781.58
	10	8742	EXPENDITURES CONTROL	12,010,655.83
	10	8753	COMMITTED-SICK LEAVE PAYABLE	-55,701.03
	10	8770	ASSIGNED-PURCH OBL - CURRENT	.00
		TOTAL FUND BALANCE	130,780.43	-4,398,986.07
		TOTAL LIABILITIES + FUND BALANCE	438,851.97	-4,448,812.85
			278,592.15	-4,610,459.69

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	-251,535.52	-405,933.09
		TOTAL ASSETS	-251,535.52	-405,933.09
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	-39,108.25	.00
		TOTAL LIABILITIES	-39,108.25	.00
FUND BALANCE	20	6302 REVENUES CONTROL	-279,643.94	-3,207,472.25
	20	7602 EXPENDITURES CONTROL	531,179.46	3,613,405.34
	20	8753 ASSIGNED-PURCH OBL - CURRENT	39,108.25	.00
		TOTAL FUND BALANCE	290,643.77	405,933.09
		TOTAL LIABILITIES + FUND BALANCE	251,535.52	405,933.09

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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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BALANCE SHEET FOR 2026 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	123,104.00
		TOTAL ASSETS	.00	123,104.00
FUND BALANCE	31	6302 REVENUES CONTROL	.00	-123,104.00
		TOTAL FUND BALANCE	.00	-123,104.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-123,104.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	464,058.00	1,490,788.00
		TOTAL ASSETS	464,058.00	1,490,788.00
FUND BALANCE	32	6302 REVENUES CONTROL	-464,058.00	-1,490,788.00
		TOTAL FUND BALANCE	-464,058.00	-1,490,788.00
		TOTAL LIABILITIES + FUND BALANCE	-464,058.00	-1,490,788.00



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BALANCE SHEET FOR 2026 12

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

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FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK		
40	6111	INVESTMENTS	.00	-1,932,417.71
			.00	7,186,623.73
		TOTAL ASSETS	.00	5,254,206.02
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	.00	1,932,417.71
40	8736	RESTRICTED - DEBT SERVICE	.00	-7,186,623.73
		TOTAL FUND BALANCE	.00	-5,254,206.02
		TOTAL LIABILITIES + FUND BALANCE	.00	-5,254,206.02

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FUND: 51		FOOD SERVICE	FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK		-75,828.70	877,441.02
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			-75,828.70	1,084,556.69
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITIES		.00	-662,314.00
51	7603	PURCHASE OBLIGATIONS		-93,847.70	.00
51	77000	DEFERRED INFLOWS OF RESOURCES		.00	-224,691.00
51	7700P	DEFERRED INFLOW OF RESOURCES		.00	-198,533.00
	TOTAL LIABILITIES			-93,847.70	-1,085,538.00
FUND BALANCE					
51	6302	REVENUES CONTROL		-144,589.54	-1,857,297.35
51	7602	EXPENDITURES CONTROL		220,418.24	1,822,768.15
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		93,847.70	.00
	TOTAL FUND BALANCE			169,676.40	981.31
TOTAL LIABILITIES + FUND BALANCE				75,828.70	-1,084,556.69



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FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		-785.00	367.00
70	7603	PURCHASE OBLIGATIONS		-1,000.00	.00
	TOTAL ASSETS			-1,785.00	367.00
FUND BALANCE					
70	6302	REVENUES CONTROL		-215.00	-1,186.00
70	7602	EXPENDITURES CONTROL		1,000.00	1,000.00
70	8737	RESTRICTED - OTHER		.00	-181.00
70	8753	ASSIGNED-PURCH OBL - CURRENT		1,000.00	.00
	TOTAL FUND BALANCE			1,785.00	-367.00
TOTAL LIABILITIES + FUND BALANCE				1,785.00	-367.00

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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		808.68	2,832,967.44
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		13,915.00	1,287,211.93
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				14,723.68	47,704,239.56
FUND BALANCE					
80	7602	EXPENDITURES CONTROL		.00	2,843.96
80	8710	INVESTMENT IN GOVERNMENT ASSET		-14,723.68	-47,706,376.32
80	8710	16271 INVESTMENT IN GOVERNMENT ASSET		.00	-707.20
TOTAL FUND BALANCE				-14,723.68	-47,704,239.56
TOTAL LIABILITIES + FUND BALANCE				-14,723.68	-47,704,239.56

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FUND: 81		FOOD SERVICE ASSETS	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	81	6221		
	81	BUILDING & BLDG IMPROVEMENTS		197,782.00
	81	6222	.00	-116,653.64
	81	ACCUM DEPR - BUILDINGS	.00	14,267.56
	81	6231	.00	-11,105.49
	81	TECHNOLOGY EQUIPMENT	.00	828,260.62
	81	6232	.00	-366,481.83
FUND BALANCE	81	6251	.00	
	81	GENERAL EQUIPMENT	.00	546,069.22
	81	6252	.00	
		ACCUM DEPR-GENERAL EQUIPMENT		
		TOTAL ASSETS		
TOTAL LIABILITIES + FUND BALANCE	81	8710	.00	-1,197.00
	81	INVESTMENT IN GOVERNMENT ASSET	.00	-544,872.22
		INVESTMENT BUSINESS ASSETS		
		TOTAL FUND BALANCE	.00	-546,069.22
			.00	-546,069.22

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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 **