

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	159,149.39	4,051,179.48
10	6130	INTERFUND RECEIVABLES	-405,933.09	.00
10	6153	ACCOUNTS RECEIVABLE	-107,230.35	.00
	TOTAL ASSETS		-354,014.05	4,051,179.48
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
10	7421	ACCOUNTS PAYABLE	12,154.48	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	979.03	22,028.72
10	7461HI	HEALTH INS W/H PAYABLE	-3,619.59	-20,804.71
10	7474	KTRS WITHHELD PAYABLE	.00	-58.61
10	7475	CERS WITHHELD PAYABLE	94,195.44	-18,103.73
10	7477	KY St Tr Life Ins w/H Payable	-130.72	-503.64
10	7603	PURCHASE OBLIGATIONS	477,090.70	477,090.70
	TOTAL LIABILITIES		580,669.34	403,947.70
FUND BALANCE				
10	6302	REVENUES CONTROL	-636,887.59	-636,887.59
10	7602	EXPENDITURES CONTROL	887,323.00	887,323.00
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
10	8753	ASSIGNED-PURCH OBL - CURRENT	-477,090.70	-477,090.70
10	8770	UNASSIGNED FUND BALANCE	.00	-4,172,770.86
	TOTAL FUND BALANCE		-226,655.29	-4,455,127.18
	TOTAL LIABILITIES + FUND BALANCE		354,014.05	-4,051,179.48

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FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-233,295.92	-219,600.34
	20	6153	ACCOUNTS RECEIVABLE	-443,193.79	.00
		TOTAL ASSETS		-676,489.71	-219,600.34
LIABILITIES					
	20	7400	INTERFUND PAYABLES	405,933.09	.00
	20	7481	DEFERRED REVENUE	50,956.28	.00
	20	7603	PURCHASE OBLIGATIONS	67,599.13	67,599.13
		TOTAL LIABILITIES		524,488.50	67,599.13
FUND BALANCE					
	20	6302	REVENUES CONTROL	36,937.48	36,937.48
	20	7602	EXPENDITURES CONTROL	182,662.86	182,662.86
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-67,599.13	-67,599.13
		TOTAL FUND BALANCE		152,001.21	152,001.21
TOTAL LIABILITIES + FUND BALANCE					
				676,489.71	219,600.34

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FUND: 25 SCHOOL ACTIVITY ACCOUNTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101 CASH IN BANK	.00	193,096.46
		TOTAL ASSETS	.00	193,096.46
FUND BALANCE	25	8737 RESTRICTED - OTHER	.00	-233,194.11
	25	8770 UNASSIGNED FUND BALANCE	.00	40,097.65
		TOTAL FUND BALANCE	.00	-193,096.46
		TOTAL LIABILITIES + FUND BALANCE	.00	-193,096.46

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FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101 CASH IN BANK	60,165.00	60,165.00
	TOTAL ASSETS	60,165.00	60,165.00
FUND BALANCE			
31	6302 REVENUES CONTROL	-60,165.00	-60,165.00
	TOTAL FUND BALANCE	-60,165.00	-60,165.00
	TOTAL LIABILITIES + FUND BALANCE	-60,165.00	-60,165.00



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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	488,794.00	488,794.00
		TOTAL ASSETS	488,794.00	488,794.00
FUND BALANCE	32	6302 REVENUES CONTROL	-488,794.00	-488,794.00
		TOTAL FUND BALANCE	-488,794.00	-488,794.00
		TOTAL LIABILITIES + FUND BALANCE	-488,794.00	-488,794.00

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BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-522,647.44	-522,647.44
40	6111	INVESTMENTS	.00	7,186,623.73
		TOTAL ASSETS	-522,647.44	6,663,976.29
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	522,647.44	522,647.44
40	8736	RESTRICTED - DEBT SERVICE	.00	-7,186,623.73
		TOTAL FUND BALANCE	522,647.44	-6,663,976.29
		TOTAL LIABILITIES + FUND BALANCE	522,647.44	-6,663,976.29

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BALANCE SHEET FOR 2027 1

FUND: 51		FOOD SERVICE	FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK		183,340.45	1,041,056.69
51	6171	INVENTORIES FOR CONSUMPTION		.00	19,021.06
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			183,340.45	1,243,688.75
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITIES		.00	-662,314.00
51	7603	PURCHASE OBLIGATIONS		27,598.80	27,598.80
51	77000	DEFERRED INFLOWS OF RESOURCES		.00	-224,691.00
51	7700P	DEFERRED INFLOW OF RESOURCES		.00	-198,533.00
	TOTAL LIABILITIES			27,598.80	-1,057,939.20
FUND BALANCE					
51	6302	REVENUES CONTROL		-248,892.13	-248,892.13
51	7602	EXPENDITURES CONTROL		65,551.68	65,551.68
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	-876,737.30
51	8753	ASSIGNED-PURCH OBL - CURRENT		-27,598.80	-27,598.80
	TOTAL FUND BALANCE			-210,939.25	-185,749.55
TOTAL LIABILITIES + FUND BALANCE					
				-183,340.45	-1,243,688.75

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	70	6101	CASH IN BANK	16.00	383.00
			TOTAL ASSETS	16.00	383.00
FUND BALANCE	70	6302	REVENUES CONTROL	-16.00	-16.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-367.00
			TOTAL FUND BALANCE	-16.00	-383.00
			TOTAL LIABILITIES + FUND BALANCE	-16.00	-383.00



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FUND: 8		GOVERNMENTAL ASSETS	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND		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	4,171.05	2,837,138.49
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	1,287,211.93
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		4,171.05	47,708,410.61
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	-4,171.05	-47,707,703.41
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	TOTAL FUND BALANCE		-4,171.05	-47,708,410.61
	TOTAL LIABILITIES + FUND BALANCE		-4,171.05	-47,708,410.61

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FUND: 81	FOOD SERVICE ASSETS	NET CHANGE	ACCOUNT
		FOR PERIOD	BALANCE

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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

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