

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	31,231.89	4,111,903.40
		TOTAL ASSETS	31,231.89	4,111,903.40
LIABILITIES	10	7400-S ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	2,737.16	-4,726.15
	10	7461HI HEALTH INS W/H PAYABLE	8,864.05	-11,940.66
	10	7474 KTRS WITHHELD PAYABLE	.00	-58.61
	10	7475 CERS WITHHELD PAYABLE	15,580.02	-2,523.71
	10	7477 KY St Tr Life Ins w/H Payable	209.31	-294.33
	10	7603 PURCHASE OBLIGATIONS	37,064.35	514,155.05
		TOTAL LIABILITIES	64,454.89	438,910.56
FUND BALANCE	10	6302 REVENUES CONTROL	-805,444.43	-1,442,332.02
	10	7602 EXPENDITURES CONTROL	746,822.00	1,634,145.00
	10	8742 COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
	10	8753 ASSIGNED-PURCH OBL - CURRENT	-37,064.35	-514,155.05
	10	8770 UNASSIGNED FUND BALANCE	.00	-4,172,770.86
		TOTAL FUND BALANCE	-95,686.78	-4,550,813.96
		TOTAL LIABILITIES + FUND BALANCE	-31,231.89	-4,111,903.40

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	202,125.88	-46,966.49
		TOTAL ASSETS	202,125.88	-46,966.49
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	-32,981.86	34,617.27
		TOTAL LIABILITIES	-32,981.86	34,617.27
FUND BALANCE	20	6302 REVENUES CONTROL	-438,772.52	-401,835.04
	20	7602 EXPENDITURES CONTROL	236,646.64	448,801.53
	20	8753 ASSIGNED-PURCH OBL - CURRENT	32,981.86	-34,617.27
		TOTAL FUND BALANCE	-169,144.02	12,349.22
		TOTAL LIABILITIES + FUND BALANCE	-202,125.88	46,966.49

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FUND: 25 SCHOOL ACTIVITY ACCOUNTS			NET CHANGE	ACCOUNT
			FOR PERIOD	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	.00	60,165.00
		TOTAL ASSETS	.00	60,165.00
FUND BALANCE	31	6302 REVENUES CONTROL	.00	-60,165.00
		TOTAL FUND BALANCE	.00	-60,165.00
		TOTAL LIABILITIES + FUND BALANCE	.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	.00	488,794.00
		TOTAL ASSETS	.00	488,794.00
FUND BALANCE	32	6302 REVENUES CONTROL	.00	-488,794.00
		TOTAL FUND BALANCE	.00	-488,794.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-488,794.00

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

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FUND: 51		FOOD SERVICE	FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK		177,999.05	1,219,055.74
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			177,999.05	1,421,687.80
LIABILITIES					
51	7541P	UNFUNDED PENSION LIABILITIES		.00	-662,314.00
51	7603	PURCHASE OBLIGATIONS		180,005.37	207,604.17
51	77000	DEFERRED INFLOWS OF RESOURCES		.00	-224,691.00
51	7700P	DEFERRED INFLOW OF RESOURCES		.00	-198,533.00
	TOTAL LIABILITIES			180,005.37	-877,933.83
FUND BALANCE					
51	6302	REVENUES CONTROL		-254,424.63	-503,316.76
51	7602	EXPENDITURES CONTROL		76,425.58	141,977.26
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		-180,005.37	-207,604.17
	TOTAL FUND BALANCE			-358,004.42	-543,753.97
TOTAL LIABILITIES + FUND BALANCE				-177,999.05	-1,421,687.80

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	70	6101 CASH IN BANK	65.00	448.00
		TOTAL ASSETS	65.00	448.00
FUND BALANCE	70	6302 REVENUES CONTROL	-65.00	-81.00
	70	8770 UNASSIGNED FUND BALANCE	.00	-367.00
		TOTAL FUND BALANCE	-65.00	-448.00
		TOTAL LIABILITIES + FUND BALANCE	-65.00	-448.00



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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		.00	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				.00	47,708,410.61
FUND BALANCE					
80	8710	INVESTMENT IN GOVERNMENT ASSET		.00	-47,707,703.41
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET		.00	-707.20
TOTAL FUND BALANCE				.00	-47,708,410.61
TOTAL LIABILITIES + FUND BALANCE				.00	-47,708,410.61

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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 **