

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	10	6101 CASH IN BANK	-270,899.10	3,841,004.30
		TOTAL ASSETS	-270,899.10	3,841,004.30
LIABILITIES	10	7400-S ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	110.90	-4,615.25
	10	7461HI HEALTH INS W/H PAYABLE	-673.12	-12,613.78
	10	7474 KTRS WITHHELD PAYABLE	60.77	2.16
	10	7475 CERS WITHHELD PAYABLE	-54,782.41	-57,306.12
	10	7477 KY St Tr Life Ins w/H Payable	4.59	-289.74
	10	7603 PURCHASE OBLIGATIONS	-12,855.56	501,299.49
		TOTAL LIABILITIES	-68,134.83	370,775.73
FUND BALANCE	10	6302 REVENUES CONTROL	-665,087.60	-2,046,013.71
	10	7602 EXPENDITURES CONTROL	991,265.97	2,625,410.97
	10	8742 COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
	10	8753 ASSIGNED-PURCH OBL - CURRENT	12,855.56	-501,299.49
	10	8770 UNASSIGNED FUND BALANCE	.00	-4,234,176.77
		TOTAL FUND BALANCE	339,033.93	-4,211,780.03
		TOTAL LIABILITIES + FUND BALANCE	270,899.10	-3,841,004.30

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101 CASH IN BANK	-137,383.26	-184,349.75
		TOTAL ASSETS	-137,383.26	-184,349.75
LIABILITIES	20	7603 PURCHASE OBLIGATIONS	-3,886.46	30,730.81
		TOTAL LIABILITIES	-3,886.46	30,730.81
FUND BALANCE	20	6302 REVENUES CONTROL	-152,120.87	-553,955.91
	20	7602 EXPENDITURES CONTROL	289,504.13	738,305.66
	20	8753 ASSIGNED-PURCH OBL - CURRENT	3,886.46	-30,730.81
		TOTAL FUND BALANCE	141,269.72	153,618.94
		TOTAL LIABILITIES + FUND BALANCE	137,383.26	184,349.75

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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	-77,233.19	1,141,822.55
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	-77,233.19	1,344,454.61
LIABILITIES			
51	7541P UNFUNDED PENSION LIABILITIES	.00	-662,314.00
51	7603 PURCHASE OBLIGATIONS	-7,610.00	199,994.17
51	77000 DEFERRED INFLOWS OF RESOURCES	.00	-224,691.00
51	7700P DEFERRED INFLOW OF RESOURCES	.00	-198,533.00
	TOTAL LIABILITIES	-7,610.00	-885,543.83
FUND BALANCE			
51	6302 REVENUES CONTROL	-62,741.13	-318,078.28
51	7602 EXPENDITURES CONTROL	139,974.32	281,951.58
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	7,610.00	-199,994.17
51	8770 UNASSIGNED FUND BALANCE	.00	-247,979.61
	TOTAL FUND BALANCE	84,843.19	-458,910.78
TOTAL LIABILITIES + FUND BALANCE		77,233.19	-1,344,454.61

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	70	6101 CASH IN BANK	106.00	554.00
		TOTAL ASSETS	106.00	554.00
FUND BALANCE	70	6302 REVENUES CONTROL	-106.00	-187.00
	70	8770 UNASSIGNED FUND BALANCE	.00	-367.00
		TOTAL FUND BALANCE	-106.00	-554.00
		TOTAL LIABILITIES + FUND BALANCE	-106.00	-554.00



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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	1,065,957.47
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	61,408,819.65
80	6222	ACCUM DEPR - BUILDINGS	.00	-16,764,186.93
80	6231	TECHNOLOGY EQUIPMENT	.00	2,827,980.49
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,040,271.23
80	6241	VEHICLES	.00	3,214,409.11
80	6242	ACCUM DEPR-VEHICLES	.00	-2,679,742.36
80	6251	GENERAL EQUIPMENT	.00	1,001,708.73
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-574,321.07
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	10,105,413.00
80	6262	ACCUM DEPR - CWIP	.00	-312.50
	TOTAL ASSETS		.00	56,779,890.35
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-56,779,183.15
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	TOTAL FUND BALANCE		.00	-56,779,890.35
	TOTAL LIABILITIES + FUND BALANCE		.00	-56,779,890.35

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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	-120,990.02
81	6231	TECHNOLOGY EQUIPMENT	.00	14,267.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-12,055.69
81	6251	GENERAL EQUIPMENT	.00	917,615.62
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-426,090.71
	TOTAL ASSETS		.00	570,528.76
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-569,331.76
	TOTAL FUND BALANCE		.00	-570,528.76
	TOTAL LIABILITIES + FUND BALANCE		.00	-570,528.76

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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 **