METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-295,950.16	3,593,367.69
		TOTAL ASSETS		-295,950.16	3,593,367.69
LIABILITIES					
	10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-55,701.03
	10	7461	ACCR SALARIES & BENEFT PAYABLE	31,942.61	-4,718.37
	10	7461HI	HEALTH INS W/H PAYABLE	-212.52	-12,826.30
	10	7474	KTRS WITHHELD PAYABLE	-60.77	-58.61
	10	7475	CERS WITHHELD PAYABLE	54,805.89	-2,500.23
	10	7477	Ky St Tr Life Ins W/H Payable	-8.17	-297.91
	10	7603	PURCHASE OBLIGATIONS	-11,681.28	489,618.21
		TOTAL LIABILITIES		74,785.76	413,515.76
FUND BALANCE					
	10	6302	REVENUES CONTROL	-708,515.68	-2,770,797.21
	10	7602	EXPENDITURES CONTROL	917,998.80	3,543,409.77
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-55,701.03
	10	8753	ASSIGNED-PURCH OBL - CURRENT	11,681.28	-489,618.21
	10	8770	UNASSIGNED FUND BALANCE	.00	-4,234,176.77
		TOTAL FUND BALANCE		221,164.40	-4,006,883.45
		TOTAL LIABILITIES + FUND BALANCE		295,950.16	-3,593,367.69

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	111,618.22	-104,777.26
		TOTAL ASSETS		111,618.22	-104,777.26
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-15,667.33	15,063.48
		TOTAL LIABILITIES		-15,667.33	15,063.48
FUND BALANCE					
	20	6302	REVENUES CONTROL	-376,638.17	-930,594.08
	20	7602	EXPENDITURES CONTROL	265,019.95	1,035,371.34
	20	8753	ASSIGNED-PURCH OBL - CURRENT	15,667.33	-15,063.48
		TOTAL FUND BALANCE		-95,950.89	89,713.78
		TOTAL LIABILITIES + FUND BALANCE		-111,618.22	104,777.26

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

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

BALANCE SHEET FOR 2027 4

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	7,833,803.30
		TOTAL ASSETS		.00	7,311,155.86
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	522,647.44
	40	8736	RESTRICTED - DEBT SERVICE	.00	-7,186,623.73
	40	8770	UNASSIGNED FUND BALANCE	.00	-647,179.57
		TOTAL FUND BALANCE		.00	-7,311,155.86
		TOTAL LIABILITIES + FUND BALANCE		.00	-7,311,155.86

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	18,561.75	1,144,116.48
	51	6171	INVENTORIES FOR CONSUMPTION	.00	19,021.06
	51	6400O	DEFERRED OUTFLOWS OF RES	.00	50,734.00
	51	6400P	DEFERRED OF OF RESOURCES	.00	91,117.00
		TOTAL ASSETS		18,561.75	1,304,988.54
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-10,731.00
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-626,480.00
	51	7603	PURCHASE OBLIGATIONS	-173,094.17	26,900.00
	51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-147,596.00
	51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-114,350.00
		TOTAL LIABILITIES		-173,094.17	-872,257.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-225,139.89	-543,218.17
	51	7602	EXPENDITURES CONTROL	206,578.14	504,797.54
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	107,594.00
	51	8737P	RESTRICTED-OTHER	.00	649,712.00
	51	8739	REST- NET ASSETS (FOOD SERV)	.00	-876,737.30
	51	8753	ASSIGNED-PURCH OBL - CURRENT	173,094.17	-26,900.00
	51	8770	UNASSIGNED FUND BALANCE	.00	-247,979.61
		TOTAL FUND BALANCE		154,532.42	-432,731.54
		TOTAL LIABILITIES + FUND BALANCE		-18,561.75	-1,304,988.54

BALANCE SHEET FOR 2027 4

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	106.00	660.00
		TOTAL ASSETS		106.00	660.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-106.00	-293.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-367.00
		TOTAL FUND BALANCE		-106.00	-660.00
		TOTAL LIABILITIES + FUND BALANCE		-106.00	-660.00

BALANCE SHEET FOR 2027 4

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT 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	-1,065,957.47
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

BALANCE SHEET FOR 2027 4

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

BALANCE SHEET FOR 2027 4

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 **