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**METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 1**

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	136,610.36	2,041,207.05
10	6153	ACCOUNTS RECEIVABLE	-260,183.57	.00
TOTAL ASSETS			-123,573.21	2,041,207.05
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-59,254.06
10	7421	ACCOUNTS PAYABLE	56,564.66	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,038.09	-150,247.42
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-3,524.63	71,220.45
10	7474	KTRS WITHHELD PAYABLE	13,283.20	-39.99
10	7475	CERS WITHHELD PAYABLE	113,224.90	34,234.33
10	7477	Ky St Tr Life Ins W/H Payable	-52.31	-7,890.99
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	71,931.88	93,466.54
TOTAL LIABILITIES			252,465.79	-18,679.43
FUND BALANCE				
10	6302	REVENUES CONTROL	-560,604.44	-560,604.44
10	7602	EXPENDITURES CONTROL	503,643.74	503,643.74
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-59,254.06
10	8753	ASSIGNED-PURCH OBL - CURRENT	-71,931.88	-93,466.54
10	8770	UNASSIGNED FUND BALANCE	.00	-1,812,846.32
TOTAL FUND BALANCE			-128,892.58	-2,022,527.62
TOTAL LIABILITIES + FUND BALANCE			<u>123,573.21</u>	<u>-2,041,207.05</u>

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	276,153.56	18,721.57
	20	6153	ACCOUNTS RECEIVABLE	-378,767.43	.00
TOTAL ASSETS				-102,613.87	18,721.57
LIABILITIES					
	20	7481	DEFERRED REVENUE	121,335.44	.00
	20	7603	PURCHASE OBLIGATIONS	243,454.96	243,454.96
TOTAL LIABILITIES				364,790.40	243,454.96
FUND BALANCE					
	20	6302	REVENUES CONTROL	-69,629.85	-69,629.85
	20	7602	EXPENDITURES CONTROL	50,908.28	50,908.28
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-243,454.96	-243,454.96
TOTAL FUND BALANCE				-262,176.53	-262,176.53
TOTAL LIABILITIES + FUND BALANCE				102,613.87	-18,721.57

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	65,699.00	65,699.00
			TOTAL ASSETS	65,699.00	65,699.00
FUND BALANCE	31	6302	REVENUES CONTROL	-65,699.00	-65,699.00
			TOTAL FUND BALANCE	-65,699.00	-65,699.00
			TOTAL LIABILITIES + FUND BALANCE	-65,699.00	-65,699.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	368,790.00	368,790.00
			TOTAL ASSETS	368,790.00	368,790.00
FUND BALANCE	32	6302	REVENUES CONTROL	-368,790.00	-368,790.00
			TOTAL FUND BALANCE	-368,790.00	-368,790.00
			TOTAL LIABILITIES + FUND BALANCE	<u>-368,790.00</u>	<u>-368,790.00</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	21.17	232,788.19
		TOTAL ASSETS	21.17	232,788.19
FUND BALANCE				
	36	6302 REVENUES CONTROL	-21.17	-21.17
	36	8735 RES-FUTURE CONTRS PROJ (BG-1)	.00	-232,767.02
		TOTAL FUND BALANCE	-21.17	-232,788.19
		TOTAL LIABILITIES + FUND BALANCE	-21.17	-232,788.19

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FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-243,053.30	-243,053.30
	40	6111	INVESTMENTS	.00	3,601,743.55
TOTAL ASSETS				-243,053.30	3,358,690.25
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	243,053.30	243,053.30
	40	8736	RESTRICTED - DEBT SERVICE	.00	-3,601,743.55
TOTAL FUND BALANCE				243,053.30	-3,358,690.25
TOTAL LIABILITIES + FUND BALANCE				243,053.30	-3,358,690.25

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	131,991.55	377,327.59
51	6153	ACCOUNTS RECEIVABLE	-259,461.60	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,004.86
51	64000	DEFERRED OUTFLOWS OF RES	.00	62,237.00
51	6400P	DEFERRED OF OF RESOURCES	.00	188,343.00
TOTAL ASSETS			-127,470.05	650,912.45
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	8,856.51	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-223,459.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-766,540.00
51	7603	PURCHASE OBLIGATIONS	123,518.25	166,718.25
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-42,422.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-59,550.00
TOTAL LIABILITIES			132,374.76	-925,252.75
FUND BALANCE				
51	6302	REVENUES CONTROL	-70.57	-70.57
51	7602	EXPENDITURES CONTROL	118,684.11	118,684.11
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	203,644.00
51	8737P	RESTRICTED-OTHER	.00	637,747.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-518,945.99
51	8753	ASSIGNED-PURCH OBL - CURRENT	-123,518.25	-166,718.25
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-43,200.00
TOTAL FUND BALANCE			-4,904.71	274,340.30
TOTAL LIABILITIES + FUND BALANCE			127,470.05	-650,912.45

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
70	6101	CASH IN BANK		-965.00	1,245.76
	TOTAL ASSETS			-965.00	1,245.76
LIABILITIES					
70	7421	ACCOUNTS PAYABLE		3,000.00	.00
	TOTAL LIABILITIES			3,000.00	.00
FUND BALANCE					
70	6302	REVENUES CONTROL		-35.00	-35.00
70	7602	EXPENDITURES CONTROL		-2,000.00	-2,000.00
70	8770	UNASSIGNED FUND BALANCE		.00	789.24
	TOTAL FUND BALANCE			-2,035.00	-1,245.76
TOTAL LIABILITIES + FUND BALANCE				965.00	-1,245.76

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	174,704.66
80	6211	LAND IMPROVEMENTS	.00	1,163,501.17
80	6212	ACCUM DEPR-LAND IOMPROVEMENTS	.00	-989,900.38
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	44,718,273.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-10,605,680.64
80	6231	TECHNOLOGY EQUIPMENT	-674.63	2,854,989.24
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	674.63	-2,568,764.22
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-1,907,527.97
80	6251	GENERAL EQUIPMENT	.00	475,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-342,355.02
TOTAL ASSETS			.00	35,232,536.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,231,829.61
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-35,232,536.81
TOTAL LIABILITIES + FUND BALANCE			.00	-35,232,536.81

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDING & BLDG IMPROVEMENTS	.00	167,377.00
81	6222	ACCUM DEPR - BUILDINGS	.00	-94,052.65
81	6231	TECHNOLOGY EQUIPMENT	.00	14,192.68
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-11,353.10
81	6251	GENERAL EQUIPMENT	.00	353,722.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-181,331.20
TOTAL ASSETS			.00	248,555.07
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-247,358.07
TOTAL FUND BALANCE			.00	-248,555.07
TOTAL LIABILITIES + FUND BALANCE			.00	-248,555.07

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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 Donna Caffee **