

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-235,060.77	3,413,437.97
10	6130	INTERFUND RECEIVABLES	.00	798,255.38
TOTAL ASSETS			-235,060.77	4,211,693.35
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-105,053.15
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-2,164.36	-144,212.55
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	2,677.38	111,545.25
10	7461KE	KEA W/H PAYABLE	.00	-13.94
10	7469A	EDMONTON CITY TAX WH PAYABLE	3.86	3.86
10	7469B	METCALFE CO TAX WH PAYABLE	2.57	2.57
10	7472	FICA WITHHELD PAYABLE	39.32	39.32
10	7474	KTRS WITHHELD PAYABLE	.00	2,028.34
10	7475	CERS WITHHELD PAYABLE	866.49	-70,916.90
10	7477	Ky St Tr Life Ins W/H Payable	-346.44	-12,261.28
10	7491	KASA W/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-28.56
10	7603	PURCHASE OBLIGATIONS	-58,097.66	106,842.81
TOTAL LIABILITIES			-57,018.84	-112,192.52
FUND BALANCE				
10	6302	REVENUES CONTROL	-691,738.30	-9,437,989.23
10	7602	EXPENDITURES CONTROL	925,720.25	8,401,294.56
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-105,053.15
10	8753	ASSIGNED-PURCH OBL - CURRENT	58,097.66	-106,842.81
10	8770	UNASSIGNED FUND BALANCE	.00	-2,850,910.20
TOTAL FUND BALANCE			292,079.61	-4,099,500.83
TOTAL LIABILITIES + FUND BALANCE			235,060.77	-4,211,693.35

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	36,059.30	696,145.65
		TOTAL ASSETS	36,059.30	696,145.65
LIABILITIES				
	20	7400 INTERFUND PAYABLES	.00	-798,255.38
	20	7603 PURCHASE OBLIGATIONS	575,623.50	817,035.65
		TOTAL LIABILITIES	575,623.50	18,780.27
FUND BALANCE				
	20	6302 REVENUES CONTROL	-295,806.33	-3,247,072.95
	20	7602 EXPENDITURES CONTROL	259,747.03	3,349,182.68
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-575,623.50	-817,035.65
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	244,780.17
	20	8770 UNASSIGNED FUND BALANCE	.00	-244,780.17
		TOTAL FUND BALANCE	-611,682.80	-714,925.92
		TOTAL LIABILITIES + FUND BALANCE	-36,059.30	-696,145.65

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 11

FUND: 25 SCHOOL ACTIVITY ACCOUNTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	168,274.82
	TOTAL ASSETS		.00	168,274.82
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	2,867.00
25	7602	EXPENDITURES CONTROL	.00	-3,071.29
25	8737	RESTRICTED - OTHER	.00	-160,269.53
25	8770	UNASSIGNED FUND BALANCE	.00	-7,801.00
	TOTAL FUND BALANCE		.00	-168,274.82
	TOTAL LIABILITIES + FUND BALANCE		.00	-168,274.82

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BALANCE SHEET FOR 2022 11

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	68,347.00	136,695.00
			TOTAL ASSETS	68,347.00	136,695.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-68,347.00	-136,695.00
			TOTAL FUND BALANCE	-68,347.00	-136,695.00
			TOTAL LIABILITIES + FUND BALANCE	-68,347.00	-136,695.00

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BALANCE SHEET FOR 2022 11

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	908,648.00
			TOTAL ASSETS	.00	908,648.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-908,648.00
			TOTAL FUND BALANCE	.00	-908,648.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-908,648.00

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BALANCE SHEET FOR 2022 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.12	16,736.86
	TOTAL ASSETS		.12	16,736.86
FUND BALANCE				
36	6302	REVENUES CONTROL	-11,250.12	-11,311.05
36	7602	EXPENDITURES CONTROL	11,250.00	189,770.06
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-38,367.87
36	8770	UNASSIGNED FUND BALANCE	.00	-156,828.00
	TOTAL FUND BALANCE		-.12	-16,736.86
	TOTAL LIABILITIES + FUND BALANCE		-.12	-16,736.86

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 11

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-95,778.03	-1,472,699.42
	40	6111	INVESTMENTS	.00	4,742,059.91
TOTAL ASSETS				-95,778.03	3,269,360.49
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	95,778.03	1,472,699.42
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,742,059.91
TOTAL FUND BALANCE				95,778.03	-3,269,360.49
TOTAL LIABILITIES + FUND BALANCE				95,778.03	-3,269,360.49

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	65,471.56	574,423.42
51	6171	INVENTORIES FOR CONSUMPTION	.00	16,554.87
51	64000	DEFERRED OUTFLOWS OF RES	.00	147,700.00
51	6400P	DEFERRED OF OF RESOURCES	.00	164,880.00
TOTAL ASSETS			65,471.56	903,558.29
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-311,744.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-990,497.00
51	7603	PURCHASE OBLIGATIONS	-81,552.50	47,357.03
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-60,133.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-17,609.00
TOTAL LIABILITIES			-81,552.50	-1,332,625.97
FUND BALANCE				
51	6302	REVENUES CONTROL	-181,995.42	-1,205,655.32
51	7602	EXPENDITURES CONTROL	116,523.86	1,190,040.58
51	8712	UNRESTRICTED NET ASSETS	.00	-41,203.00
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	224,177.00
51	8737P	RESTRICTED-OTHER	.00	843,226.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-518,267.55
51	8753	ASSIGNED-PURCH OBL - CURRENT	81,552.50	-47,357.03
51	8770	UNASSIGNED FUND BALANCE	.00	-15,893.00
TOTAL FUND BALANCE			16,080.94	429,067.68
TOTAL LIABILITIES + FUND BALANCE			-65,471.56	-903,558.29

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 11

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	168.00	1,994.00
			TOTAL ASSETS	168.00	1,994.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-168.00	-1,994.00
			TOTAL FUND BALANCE	-168.00	-1,994.00
			TOTAL LIABILITIES + FUND BALANCE	-168.00	-1,994.00

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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	-1,007,556.01
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	45,370,967.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-11,562,564.79
80	6231	TECHNOLOGY EQUIPMENT	.00	3,092,946.58
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,453,918.52
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-2,067,011.27
80	6251	GENERAL EQUIPMENT	.00	467,668.38
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-343,501.96
TOTAL ASSETS			.00	35,095,239.94
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,094,532.74
80	8710 1627i	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-35,095,239.94
TOTAL LIABILITIES + FUND BALANCE			.00	-35,095,239.94

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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	-99,308.10
81	6231	TECHNOLOGY EQUIPMENT	.00	9,516.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-7,891.26
81	6251	GENERAL EQUIPMENT	.00	579,385.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-221,070.26
TOTAL ASSETS			.00	458,414.28
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-457,217.28
TOTAL FUND BALANCE			.00	-458,414.28
TOTAL LIABILITIES + FUND BALANCE			.00	-458,414.28

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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 **