

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 8

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	211,332.50	3,479,042.08
	10	6130	INTERFUND RECEIVABLES	.00	257,431.99
		TOTAL ASSETS		211,332.50	3,736,474.07
LIABILITIES					
	10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-57,122.33
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	17,599.91	-100,703.78
	10	7461D	DENTAL	.00	-176.73
	10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
	10	7461HI	HEALTH INS W/H PAYABLE	86.76	86,356.66
	10	7474	KTRS WITHHELD PAYABLE	.00	444.51
	10	7475	CERS WITHHELD PAYABLE	-59,144.33	-60,255.35
	10	7477	Ky St Tr Life Ins W/H Payable	-182.76	-9,207.14
	10	7491	KASA W/H Payable	.00	8.40
	10	7603	PURCHASE OBLIGATIONS	11,754.83	82,529.54
		TOTAL LIABILITIES		-29,885.59	-58,126.18
FUND BALANCE					
	10	6302	REVENUES CONTROL	-876,684.17	-6,680,064.21
	10	7602	EXPENDITURES CONTROL	706,992.09	4,972,910.94
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-57,122.33
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-11,754.83	-82,529.54
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,831,542.75
		TOTAL FUND BALANCE		-181,446.91	-3,678,347.89
		TOTAL LIABILITIES + FUND BALANCE		-211,332.50	-3,736,474.07

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 8

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-9,991.08		170,566.63
	TOTAL ASSETS		-9,991.08		170,566.63
LIABILITIES					
20	7400	INTERFUND PAYABLES	.00		-257,431.99
20	7603	PURCHASE OBLIGATIONS	131,745.81		194,427.82
	TOTAL LIABILITIES		131,745.81		-63,004.17
FUND BALANCE					
20	6302	REVENUES CONTROL	-206,085.53		-2,220,507.73
20	7602	EXPENDITURES CONTROL	216,076.61		2,307,373.09
20	8753	ASSIGNED-PURCH OBL - CURRENT	-131,745.81		-194,427.82
	TOTAL FUND BALANCE		-121,754.73		-107,562.46
	TOTAL LIABILITIES + FUND BALANCE		9,991.08		-170,566.63

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 8

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	65,699.00
			TOTAL ASSETS	.00	65,699.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-65,699.00
			TOTAL FUND BALANCE	.00	-65,699.00
			TOTAL LIABILITIES + FUND BALANCE	.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	.00	867,256.00
			TOTAL ASSETS	.00	867,256.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-867,256.00
			TOTAL FUND BALANCE	.00	-867,256.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-867,256.00

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BALANCE SHEET FOR 2021 8

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		24.16	232,935.05
	TOTAL ASSETS			24.16	232,935.05
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		.00	37,840.00
	TOTAL LIABILITIES			.00	37,840.00
FUND BALANCE					
36	6302	REVENUES CONTROL		-24.16	-168.03
36	8735	RES-FUTURE CONTRS PROJ (BG-1)		.00	-232,767.02
36	8753	ASSIGNED-PURCH OBL - CURRENT		.00	-37,840.00
	TOTAL FUND BALANCE			-24.16	-270,775.05
	TOTAL LIABILITIES + FUND BALANCE			-24.16	-232,935.05

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 8

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	245,853.95	-1,370,899.55
	40	6111	INVESTMENTS	.00	4,165,349.80
		TOTAL ASSETS		245,853.95	2,794,450.25
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	-245,853.95	1,370,899.55
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,165,349.80
		TOTAL FUND BALANCE		-245,853.95	-2,794,450.25
		TOTAL LIABILITIES + FUND BALANCE		-245,853.95	-2,794,450.25

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BALANCE SHEET FOR 2021 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	54,542.90	567,258.85
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,467.07
51	64000	DEFERRED OUTFLOWS OF RES	.00	86,737.00
51	6400P	DEFERRED OF OF RESOURCES	.00	192,535.00
TOTAL ASSETS			54,542.90	868,997.92
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-206,516.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-863,769.00
51	7603	PURCHASE OBLIGATIONS	-20,705.00	65,495.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-74,883.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,615.00
TOTAL LIABILITIES			-20,705.00	-1,113,288.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-128,723.66	-814,838.91
51	7602	EXPENDITURES CONTROL	74,180.76	705,844.21
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	194,662.00
51	8737P	RESTRICTED-OTHER	.00	704,849.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-480,731.22
51	8753	ASSIGNED-PURCH OBL - CURRENT	20,705.00	-65,495.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-43,200.00
TOTAL FUND BALANCE			-33,837.90	244,290.08
TOTAL LIABILITIES + FUND BALANCE			-54,542.90	-868,997.92

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 8

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	118.00	186.76
			TOTAL ASSETS	118.00	186.76
FUND BALANCE					
	70	6302	REVENUES CONTROL	-118.00	-976.00
	70	8770	UNASSIGNED FUND BALANCE	.00	789.24
			TOTAL FUND BALANCE	-118.00	-186.76
			TOTAL LIABILITIES + FUND BALANCE	-118.00	-186.76

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 8

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	44,932,973.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-10,605,680.64
80	6231	TECHNOLOGY EQUIPMENT	-59,839.07	2,971,770.17
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	59,839.07	-2,508,925.15
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-1,907,527.97
80	6251	GENERAL EQUIPMENT	.00	480,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-342,355.02
TOTAL ASSETS			.00	35,628,856.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,628,149.61
80	8710 1627i	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-35,628,856.81
TOTAL LIABILITIES + FUND BALANCE			.00	-35,628,856.81

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BALANCE SHEET FOR 2021 8

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	-94,971.71
81	6231	TECHNOLOGY EQUIPMENT	.00	14,192.68
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-11,353.10
81	6251	GENERAL EQUIPMENT	.00	467,807.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			.00	383,606.12
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-382,409.12
TOTAL FUND BALANCE			.00	-383,606.12
TOTAL LIABILITIES + FUND BALANCE			.00	-383,606.12

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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 **