

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	117,330.18	2,831,570.28
10	6130	INTERFUND RECEIVABLES	.00	906,325.58
10	6153	ACCOUNTS RECEIVABLE	-29,681.96	.00
TOTAL ASSETS			87,648.22	3,737,895.86
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-105,053.15
10	7421	ACCOUNTS PAYABLE	38,861.35	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	20,758.55	-130,067.15
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-3,867.40	104,760.64
10	7461KE	KEA W/H PAYABLE	.00	-13.94
10	7474	KTRS WITHHELD PAYABLE	2,689.73	1,635.82
10	7475	CERS WITHHELD PAYABLE	127,252.50	-2,015.20
10	7477	Ky St Tr Life Ins W/H Payable	-57.58	-13,142.72
10	7491	KASA W/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-28.56
10	7603	PURCHASE OBLIGATIONS	70,802.67	103,412.88
TOTAL LIABILITIES			256,439.82	-40,679.67
FUND BALANCE				
10	6302	REVENUES CONTROL	-684,015.29	-684,015.29
10	7602	EXPENDITURES CONTROL	410,729.92	410,729.92
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-105,053.15
10	8753	ASSIGNED-PURCH OBL - CURRENT	-70,802.67	-103,412.88
10	8770	UNASSIGNED FUND BALANCE	.00	-3,215,464.79
TOTAL FUND BALANCE			-344,088.04	-3,697,216.19
TOTAL LIABILITIES + FUND BALANCE			-87,648.22	-3,737,895.86

METCALFE COUNTY BOARD OF EDUCATION

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	640,950.85	640,590.85
	20	6153	ACCOUNTS RECEIVABLE	-1,039,298.95	.00
		TOTAL ASSETS		-398,348.10	640,590.85
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-906,325.58
	20	7481	DEFERRED REVENUE	131,498.37	-1,475.00
	20	7603	PURCHASE OBLIGATIONS	729,534.45	734,424.45
		TOTAL LIABILITIES		861,032.82	-173,376.13
FUND BALANCE					
	20	6302	REVENUES CONTROL	3,389.27	3,389.27
	20	7602	EXPENDITURES CONTROL	263,460.46	263,460.46
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-729,534.45	-734,424.45
	20	8770	UNASSIGNED FUND BALANCE	.00	360.00
		TOTAL FUND BALANCE		-462,684.72	-467,214.72
		TOTAL LIABILITIES + FUND BALANCE		398,348.10	-640,590.85

METCALFE COUNTY BOARD OF EDUCATION

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FUND: 25 SCHOOL ACTIVITY ACCOUNTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	203,762.75
		TOTAL ASSETS	.00	203,762.75
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	6,002.54	.00
		TOTAL LIABILITIES	6,002.54	.00
FUND BALANCE				
25	7602	EXPENDITURES CONTROL	-6,002.54	-6,002.54
25	8737	RESTRICTED - OTHER	.00	-160,269.53
25	8770	UNASSIGNED FUND BALANCE	.00	-37,490.68
		TOTAL FUND BALANCE	-6,002.54	-203,762.75
		TOTAL LIABILITIES + FUND BALANCE	.00	-203,762.75

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	68,348.00	68,348.00
			TOTAL ASSETS	68,348.00	68,348.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-68,348.00	-68,348.00
			TOTAL FUND BALANCE	-68,348.00	-68,348.00
			TOTAL LIABILITIES + FUND BALANCE	-68,348.00	-68,348.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	402,232.00	402,232.00
			TOTAL ASSETS	402,232.00	402,232.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-402,232.00	-402,232.00
			TOTAL FUND BALANCE	-402,232.00	-402,232.00
			TOTAL LIABILITIES + FUND BALANCE	-402,232.00	-402,232.00

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BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.17	16,737.11
			TOTAL ASSETS	.17	16,737.11
FUND BALANCE					
	36	6302	REVENUES CONTROL	-.17	-.17
	36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-16,736.94
			TOTAL FUND BALANCE	-.17	-16,737.11
			TOTAL LIABILITIES + FUND BALANCE	-.17	-16,737.11

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BALANCE SHEET FOR 2023 1

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-246,608.04	-246,608.04
	40	6111	INVESTMENTS	.00	4,742,059.91
		TOTAL ASSETS		-246,608.04	4,495,451.87
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	246,608.04	246,608.04
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,742,059.91
		TOTAL FUND BALANCE		246,608.04	-4,495,451.87
		TOTAL LIABILITIES + FUND BALANCE		246,608.04	-4,495,451.87

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FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	143,617.41		574,552.41
51	6153	ACCOUNTS RECEIVABLE	-131,727.36		.00
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			11,890.05		903,687.32
LIABILITIES					
51	7421	ACCOUNTS PAYABLE	1,352.20		.00
51	75410	UNFUNDED OPEB LIABILITIES	.00		-311,744.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00		-990,497.00
51	7603	PURCHASE OBLIGATIONS	20,329.00		21,629.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00		-60,133.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00		-17,609.00
TOTAL LIABILITIES			21,681.20		-1,358,354.00
FUND BALANCE					
51	6302	REVENUES CONTROL	-19,739.72		-19,739.72
51	7602	EXPENDITURES CONTROL	6,497.47		6,497.47
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		-577,865.07
51	8753	ASSIGNED-PURCH OBL - CURRENT	-20,329.00		-21,629.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		1,300.00
51	8770	UNASSIGNED FUND BALANCE	.00		-1,300.00
TOTAL FUND BALANCE			-33,571.25		454,666.68
TOTAL LIABILITIES + FUND BALANCE			-11,890.05		-903,687.32

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	28.00	382.00
			TOTAL ASSETS	28.00	382.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-28.00	-28.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-354.00
			TOTAL FUND BALANCE	-28.00	-382.00
			TOTAL LIABILITIES + FUND BALANCE	-28.00	-382.00

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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	2,874,420.79
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,239,527.21
80	6241	VEHICLES	.00	2,147,378.47
80	6242	ACCUM DEPR-VEHICLES	.00	-1,954,385.27
80	6251	GENERAL EQUIPMENT	.00	467,668.38
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-343,501.96
TOTAL ASSETS			.00	35,091,105.46
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,090,398.26
80	8710 16271	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-35,091,105.46
TOTAL LIABILITIES + FUND BALANCE			.00	-35,091,105.46

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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	565,232.62
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-206,917.54
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 Cheyenne Perry **