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**METCALFE COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2019 11**
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	26,007.75	2,133,063.19
10	6130	INTERFUND RECEIVABLES	.00	278,416.02
TOTAL ASSETS			26,007.75	2,411,479.21
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-60,941.12
10	7421	ACCOUNTS PAYABLE	.00	577.95
10	7461	ACCR SALARIES & BENEFIT PAYABLE	197.96	-112,076.84
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	212.22	77,135.77
10	7475	CERS WITHHELD PAYABLE	-3,512.79	-55,298.49
10	7477	Ky St Tr Life Ins W/H Payable	-206.44	-4,906.44
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	-27,015.31	174,191.79
TOTAL LIABILITIES			-30,324.36	18,514.33
FUND BALANCE				
10	6302	REVENUES CONTROL	-804,780.41	-9,450,588.71
10	7602	EXPENDITURES CONTROL	782,081.71	7,915,069.87
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-60,941.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	27,015.31	-174,191.79
10	8770	UNASSIGNED FUND BALANCE	.00	-659,341.79
TOTAL FUND BALANCE			4,316.61	-2,429,993.54
TOTAL LIABILITIES + FUND BALANCE			<u>-26,007.75</u>	<u>-2,411,479.21</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	81,020.51	303,648.03
		TOTAL ASSETS	81,020.51	303,648.03
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-278,416.02
20	7481	DEFERRED REVENUE	.00	652.06
20	7603	PURCHASE OBLIGATIONS	2,608.04	58,550.31
		TOTAL LIABILITIES	2,608.04	-219,213.65
FUND BALANCE				
20	6302	REVENUES CONTROL	-331,038.27	-2,446,803.00
20	7602	EXPENDITURES CONTROL	250,017.76	2,420,918.93
20	8753	ASSIGNED-PURCH OBL - CURRENT	-2,608.04	-58,550.31
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,305.05
20	8770	UNASSIGNED FUND BALANCE	.00	-36,305.05
		TOTAL FUND BALANCE	-83,628.55	-84,434.38
		TOTAL LIABILITIES + FUND BALANCE	<u>-81,020.51</u>	<u>-303,648.03</u>

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	68,390.00
			TOTAL ASSETS	.00	68,390.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-68,390.00
			TOTAL FUND BALANCE	.00	-68,390.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-68,390.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	793,748.00
			TOTAL ASSETS	.00	793,748.00
FUND BALANCE	32	6302	REVENUES CONTROL	.00	-793,748.00
			TOTAL FUND BALANCE	.00	-793,748.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-793,748.00

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-136,951.97	-229,144.65
			TOTAL ASSETS	-136,951.97	-229,144.65
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	28,640.00	28,640.00
			TOTAL LIABILITIES	28,640.00	28,640.00
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	136,951.97	229,144.65
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-28,640.00	-28,640.00
			TOTAL FUND BALANCE	108,311.97	200,504.65
			TOTAL LIABILITIES + FUND BALANCE	<u>136,951.97</u>	<u>229,144.65</u>

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FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-113,839.99	-1,395,808.84
	40	6111	INVESTMENTS	.00	3,051,091.91
TOTAL ASSETS				-113,839.99	1,655,283.07
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	113,839.99	1,395,808.84
	40	8736	RESTRICTED - DEBT SERVICE	.00	-3,051,091.91
TOTAL FUND BALANCE				113,839.99	-1,655,283.07
TOTAL LIABILITIES + FUND BALANCE				113,839.99	-1,655,283.07

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,027.92	394,544.63
51	6171	INVENTORIES FOR CONSUMPTION	.00	15,531.11
51	64000	DEFERRED OUTFLOWS OF RES	.00	69,520.00
51	6400P	DEFERRED OF OF RESOURCES	.00	237,709.00
TOTAL ASSETS			29,027.92	717,304.74
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-240,326.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-699,734.00
51	7603	PURCHASE OBLIGATIONS	116,449.75	318,763.05
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-12,583.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-78,998.00
TOTAL LIABILITIES			116,449.75	-712,877.95
FUND BALANCE				
51	6302	REVENUES CONTROL	-140,163.69	-1,039,252.68
51	7602	EXPENDITURES CONTROL	111,135.77	1,074,535.56
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	183,389.00
51	8737P	RESTRICTED-OTHER	.00	541,023.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-445,358.62
51	8753	ASSIGNED-PURCH OBL - CURRENT	-116,449.75	-318,763.05
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	71,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-71,200.00
TOTAL FUND BALANCE			-145,477.67	-4,426.79
TOTAL LIABILITIES + FUND BALANCE			<u><u>-29,027.92</u></u>	<u><u>-717,304.74</u></u>

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	240.00	2,352.00
		TOTAL ASSETS	240.00	2,352.00
FUND BALANCE	70	6302 REVENUES CONTROL	-240.00	-2,352.00
		TOTAL FUND BALANCE	-240.00	-2,352.00
		TOTAL LIABILITIES + FUND BALANCE	-240.00	-2,352.00
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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	-947,562.30
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	41,160,923.07
80	6222	ACCUM DEPR - BUILDINGS	.00	-9,002,620.23
80	6231	TECHNOLOGY EQUIPMENT	-819.00	2,838,725.56
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	819.00	-2,288,155.24
80	6241	VEHICLES	.00	2,221,027.00
80	6242	ACCUM DEPR-VEHICLES	.00	-1,566,606.02
80	6251	GENERAL EQUIPMENT	.00	487,270.22
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-322,624.61
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	166,640.74
TOTAL ASSETS			.00	34,085,224.02
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	.00	1,260.19
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-34,085,777.01
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-34,085,224.02
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -34,085,224.02

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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	-87,812.27
81	6231	TECHNOLOGY EQUIPMENT	.00	12,226.68
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-7,854.86
81	6251	GENERAL EQUIPMENT	.00	345,597.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-139,494.67
TOTAL ASSETS			.00	290,039.22
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-288,842.22
TOTAL FUND BALANCE			.00	-290,039.22
TOTAL LIABILITIES + FUND BALANCE			.00	-290,039.22

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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 **