

01/03/2019 14:14
9425dcaf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
g1balsht 1

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	869,525.31	1,336,171.97	
10	6130	INTERFUND RECEIVABLES	.00	278,416.02	
TOTAL ASSETS			869,525.31	1,614,587.99	
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	-231.50	-112,438.36	
10	7461D	DENTAL	.00	-176.73	
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04	
10	7461HI	HEALTH INS W/H PAYABLE	209.84	76,479.90	
10	7469A	EDMONTON CITY TAX WH PAYABLE	23.89	.00	
10	7469B	METCALFE CO TAX WH PAYABLE	15.95	.00	
10	7471	FEDERAL TAX WITHHELD PAYABLE	52.27	.00	
10	7472	FICA WITHHELD PAYABLE	143.08	.00	
10	7473	STATE TAX WITHHELD PAYABLE	47.37	.00	
10	7474	KTRS WITHHELD PAYABLE	125.57	.00	
10	7475	CERS WITHHELD PAYABLE	-53,755.83	-49,170.19	
10	7477	Ky St Tr Life Ins W/H Payable	-417.77	-3,511.77	
10	7491	KASA W/H Payable	.00	8.40	
10	7603	PURCHASE OBLIGATIONS	-14,958.43	77,713.99	
TOTAL LIABILITIES			-68,745.56	-71,457.89	
FUND BALANCE					
10	6302	REVENUES CONTROL	-1,578,271.39	-4,863,347.15	
10	7602	EXPENDITURES CONTROL	762,533.21	4,118,213.95	
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-60,941.12	
10	8753	ASSIGNED-PURCH OBL - CURRENT	14,958.43	-77,713.99	
10	8770	UNASSIGNED FUND BALANCE	.00	-659,341.79	
TOTAL FUND BALANCE			-800,779.75	-1,543,130.10	
TOTAL LIABILITIES + FUND BALANCE			-869,525.31	-1,614,587.99	

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-70,199.52	-45,115.79
	TOTAL ASSETS		-70,199.52	-45,115.79
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-278,416.02
20	7481	DEFERRED REVENUE	.00	652.06
20	7603	PURCHASE OBLIGATIONS	8,378.84	19,229.14
	TOTAL LIABILITIES		8,378.84	-258,534.82
FUND BALANCE				
20	6302	REVENUES CONTROL	-131,502.12	-962,144.99
20	7602	EXPENDITURES CONTROL	201,701.64	1,285,024.74
20	8753	ASSIGNED-PURCH OBL - CURRENT	-8,378.84	-19,229.14
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,305.05
20	8770	UNASSIGNED FUND BALANCE	.00	-36,305.05
	TOTAL FUND BALANCE		61,820.68	303,650.61
TOTAL LIABILITIES + FUND BALANCE			70,199.52	45,115.79

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glsht **3**

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

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glbalsht
4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	446,450.00	793,748.00
			TOTAL ASSETS	446,450.00	793,748.00
FUND BALANCE	32	6302	REVENUES CONTROL	-446,450.00	-793,748.00
			TOTAL FUND BALANCE	-446,450.00	-793,748.00
			TOTAL LIABILITIES + FUND BALANCE	-446,450.00	-793,748.00

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glsht **5**

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	243,879.74	-1,170,466.67
	40	6111	INVESTMENTS	.00	3,051,091.91
TOTAL ASSETS				243,879.74	1,880,625.24
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	-243,879.74	1,170,466.67
	40	8736	RESTRICTED - DEBT SERVICE	.00	-3,051,091.91
TOTAL FUND BALANCE				-243,879.74	-1,880,625.24
TOTAL LIABILITIES + FUND BALANCE				-243,879.74	-1,880,625.24

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glbalsht **6**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	24,426.39	337,014.32
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			24,426.39	659,774.43
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-240,326.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-699,734.00
51	7603	PURCHASE OBLIGATIONS	-158,304.52	209,583.88
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-12,583.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-78,998.00
TOTAL LIABILITIES			-158,304.52	-822,057.12
FUND BALANCE				
51	6302	REVENUES CONTROL	-144,953.41	-411,704.69
51	7602	EXPENDITURES CONTROL	120,527.02	504,517.88
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	158,304.52	-209,583.88
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	71,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-71,200.00
TOTAL FUND BALANCE			133,878.13	162,282.69
TOTAL LIABILITIES + FUND BALANCE			===== -24,426.39 =====	===== -659,774.43 =====

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glsht **7**

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	240.00	1,152.00
			TOTAL ASSETS	240.00	1,152.00
FUND BALANCE	70	6302	REVENUES CONTROL	-240.00	-1,152.00
			TOTAL FUND BALANCE	-240.00	-1,152.00
			TOTAL LIABILITIES + FUND BALANCE	-240.00	-1,152.00
				=====	=====

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glsht **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	-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	.00	2,825,314.56
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,302,450.24
80	6241	VEHICLES	.00	2,226,122.00
80	6242	ACCUM DEPR-VEHICLES	.00	-1,577,468.52
80	6251	GENERAL EQUIPMENT	.00	492,308.12
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-324,982.19
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	166,640.74
TOTAL ASSETS			.00	34,054,430.84
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-34,053,723.64
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-34,054,430.84
TOTAL LIABILITIES + FUND BALANCE			.00	-34,054,430.84

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P
glsht **9**

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	307,351.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-139,494.67
TOTAL ASSETS			.00	251,793.22
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-250,596.22
TOTAL FUND BALANCE			.00	-251,793.22
TOTAL LIABILITIES + FUND BALANCE			.00	-251,793.22

01/03/2019 14:14
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 6

P 10
glsht

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 **