

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-126,542.51	2,638,136.68
10	6130	INTERFUND RECEIVABLES	.00	906,325.58
TOTAL ASSETS			-126,542.51	3,544,462.26
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-123,792.64
10	7421	ACCOUNTS PAYABLE	.00	-75.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	21,502.81	-133,873.69
10	7461D	DENTAL	.00	-176.73
10	7461G	GARNISHMENT W/H PAYABLE	.00	655.75
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	2,247.56	123,300.83
10	7461KE	KEA W/H PAYABLE	.00	-13.94
10	7469A	EDMONTON CITY TAX WH PAYABLE	18.28	18.28
10	7469B	METCALFE CO TAX WH PAYABLE	12.18	12.18
10	7471	FEDERAL TAX WITHHELD PAYABLE	140.38	140.38
10	7472	FICA WITHHELD PAYABLE	182.32	182.32
10	7473	STATE TAX WITHHELD PAYABLE	50.77	50.77
10	7474	KTRS WITHHELD PAYABLE	.00	1,500.17
10	7475	CERS WITHHELD PAYABLE	387.37	-1,665.48
10	7477	Ky St Tr Life Ins W/H Payable	-332.94	-13,968.65
10	7491	KASA W/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-28.56
10	7603	PURCHASE OBLIGATIONS	-26,371.94	148,770.62
TOTAL LIABILITIES			-2,163.21	1,045.05
FUND BALANCE				
10	6302	REVENUES CONTROL	-765,218.97	-2,703,932.24
10	7602	EXPENDITURES CONTROL	867,552.75	2,636,228.47
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-123,792.64
10	8753	ASSIGNED-PURCH OBL - CURRENT	26,371.94	-148,770.62
10	8770	UNASSIGNED FUND BALANCE	.00	-3,205,240.28
TOTAL FUND BALANCE			128,705.72	-3,545,507.31
TOTAL LIABILITIES + FUND BALANCE			126,542.51	-3,544,462.26

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-357,810.48	127,794.01
		TOTAL ASSETS	-357,810.48	127,794.01
LIABILITIES				
	20	7400 INTERFUND PAYABLES	.00	-906,325.58
	20	7481 DEFERRED REVENUE	.00	-1,475.00
	20	7603 PURCHASE OBLIGATIONS	-498,415.59	109,129.34
		TOTAL LIABILITIES	-498,415.59	-798,671.24
FUND BALANCE				
	20	6302 REVENUES CONTROL	-395,119.52	-929,603.33
	20	7602 EXPENDITURES CONTROL	752,930.00	1,709,609.90
	20	8753 ASSIGNED-PURCH OBL - CURRENT	498,415.59	-109,129.34
		TOTAL FUND BALANCE	856,226.07	670,877.23
		TOTAL LIABILITIES + FUND BALANCE	357,810.48	-127,794.01

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BALANCE SHEET FOR 2023 4

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
FUND BALANCE					
	25	7602	EXPENDITURES CONTROL	.00	-6,002.54
	25	8737	RESTRICTED - OTHER	.00	-160,269.53
	25	8770	UNASSIGNED FUND BALANCE	.00	-37,490.68
			TOTAL FUND BALANCE	.00	-203,762.75
			TOTAL LIABILITIES + FUND BALANCE	.00	-203,762.75

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BALANCE SHEET FOR 2023 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	68,348.00
			TOTAL ASSETS	.00	68,348.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-68,348.00
			TOTAL FUND BALANCE	.00	-68,348.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-68,348.00

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BALANCE SHEET FOR 2023 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	402,232.00
			TOTAL ASSETS	.00	402,232.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-402,232.00
			TOTAL FUND BALANCE	.00	-402,232.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-402,232.00

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BALANCE SHEET FOR 2023 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-86,273.44	-69,535.74
			TOTAL ASSETS	-86,273.44	-69,535.74
FUND BALANCE					
	36	6302	REVENUES CONTROL	-.32	-1.08
	36	7602	EXPENDITURES CONTROL	86,273.76	86,273.76
	36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-16,736.94
			TOTAL FUND BALANCE	86,273.44	69,535.74
			TOTAL LIABILITIES + FUND BALANCE	86,273.44	69,535.74

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BALANCE SHEET FOR 2023 4

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-246,608.04
	40	6111	INVESTMENTS	.00	5,332,209.80
		TOTAL ASSETS		.00	5,085,601.76
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	246,608.04
	40	8736	RESTRICTED - DEBT SERVICE	.00	-5,332,209.80
		TOTAL FUND BALANCE		.00	-5,085,601.76
		TOTAL LIABILITIES + FUND BALANCE		.00	-5,085,601.76

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	68,715.24	541,579.37
51	6171	INVENTORIES FOR CONSUMPTION	.00	15,784.06
51	64000	DEFERRED OUTFLOWS OF RES	.00	154,963.00
51	6400P	DEFERRED OF OF RESOURCES	.00	129,052.00
TOTAL ASSETS			68,715.24	841,378.43
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-261,016.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-869,474.00
51	7603	PURCHASE OBLIGATIONS	114,558.83	177,059.04
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-133,134.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-157,515.00
TOTAL LIABILITIES			114,558.83	-1,244,079.96
FUND BALANCE				
51	6302	REVENUES CONTROL	-183,685.64	-266,488.92
51	7602	EXPENDITURES CONTROL	114,970.40	343,207.14
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	239,187.00
51	8737P	RESTRICTED-OTHER	.00	897,937.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-634,081.65
51	8753	ASSIGNED-PURCH OBL - CURRENT	-114,558.83	-177,059.04
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,300.00
51	8770	UNASSIGNED FUND BALANCE	.00	-1,300.00
TOTAL FUND BALANCE			-183,274.07	402,701.53
TOTAL LIABILITIES + FUND BALANCE			-68,715.24	-841,378.43

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 4

FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	138.00	765.00
			TOTAL ASSETS	138.00	765.00
FUND BALANCE					
	70	6302	REVENUES CONTROL	-138.00	-411.00
	70	8770	UNASSIGNED FUND BALANCE	.00	-354.00
			TOTAL FUND BALANCE	-138.00	-765.00
			TOTAL LIABILITIES + FUND BALANCE	-138.00	-765.00

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BALANCE SHEET FOR 2023 4

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	-1,021,186.08
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	45,394,092.51
80	6222	ACCUM DEPR - BUILDINGS	.00	-12,524,012.62
80	6231	TECHNOLOGY EQUIPMENT	11,628.10	3,013,224.35
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,367,400.05
80	6241	VEHICLES	.00	2,147,378.47
80	6242	ACCUM DEPR-VEHICLES	.00	-2,076,668.64
80	6251	GENERAL EQUIPMENT	.00	493,316.38
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-364,310.46
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	158,347.60
TOTAL ASSETS			11,628.10	34,190,987.29
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	-11,628.10	-34,190,280.09
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			-11,628.10	-34,190,987.29
TOTAL LIABILITIES + FUND BALANCE			-11,628.10	-34,190,987.29

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BALANCE SHEET FOR 2023 4

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	-103,644.48
81	6231	TECHNOLOGY EQUIPMENT	.00	9,516.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-8,449.12
81	6251	GENERAL EQUIPMENT	.00	565,232.62
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-241,997.37
TOTAL ASSETS			.00	418,440.21
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-417,243.21
TOTAL FUND BALANCE			.00	-418,440.21
TOTAL LIABILITIES + FUND BALANCE			.00	-418,440.21

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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 **