

07/29/2019 09:04
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 1
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,709,897.88
ACCOUNTS RECEIVABLE	90,551.25
TOTAL ASSETS	1,800,449.13
LIABILITIES	
ACCRUED SICK LEAVE PAYABLE	-60,941.12
ACCOUNTS PAYABLE	577.95
ACCR SALARIES & BENEFIT PAYABLE	-112,340.48
DENTAL	-176.73
HEALTH INSURANCE EMPLOYER COST	.04
HEALTH INS W/H PAYABLE	72,016.15
CERS WITHHELD PAYABLE	-97,144.30
Ky St Tr Life Ins W/H Payable	-5,458.26
KASA W/H Payable	8.40
TOTAL LIABILITIES	-203,458.35
FUND BALANCE	
COMMITTED-SICK LEAVE PAYABLE	-60,941.12
ASSIGNED-PURCH OBL - PRD 13/YE	-41,034.85
UNASSIGNED FUND BALANCE	-1,495,014.81
TOTAL FUND BALANCE FOR FUND 1	-1,596,990.78

07/29/2019 09:04
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 2
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-297,016.26
ACCOUNTS RECEIVABLE	402,481.30
TOTAL ASSETS	105,465.04
LIABILITIES	
DEFERRED REVENUE	-105,491.83
TOTAL LIABILITIES	-105,491.83
FUND BALANCE	
UNASSIGNED FUND BALANCE	26.79
TOTAL FUND BALANCE FOR FUND 2	26.79

07/29/2019 09:04
 9425dcf

**METCALFE COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2019**
P 3
glkyafp

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
<hr/>	
ASSETS	
CASH IN BANK	2,859,808.70
TOTAL ASSETS	2,859,808.70
FUND BALANCE	
RES-FUTURE CONTRS PROJ (BG-1)	-2,859,808.70
TOTAL FUND BALANCE FOR FUND 360	-2,859,808.70

07/29/2019 09:04
 9425dcdf

**METCALFE COUNTY BOARD OF EDUCATION
 BALANCE SHEET REPORT FOR FY2019**
P 4
glkyafpr

DEBT SERVICES FUND (400)	ACCOUNT BALANCE
ASSETS	
INVESTMENTS	3,051,091.91
TOTAL ASSETS	3,051,091.91
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-3,051,091.91
TOTAL FUND BALANCE FOR FUND 400	-3,051,091.91

07/29/2019 09:04
9425dcac

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 5
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	400,920.61
ACCOUNTS RECEIVABLE	8,687.13
INVENTORIES FOR CONSUMPTION	15,531.11
DEFERRED OUTFLOWS OF RES	69,520.00
DEFERRED OF OF RESOURCES	237,709.00
TOTAL ASSETS	732,367.85
LIABILITIES	
UNFUNDED OPEB LIABILITIES	-240,326.00
UNFUNDED PENSION LIABILITIES	-699,734.00
DEFERRED INFLOWS OF RESOURCES	-12,583.00
DEFERRED INFLOW OF RESOURCES	-78,998.00
TOTAL LIABILITIES	-1,031,641.00
FUND BALANCE	
RESTRICTED-OTHER OPEB LIAB	183,389.00
RESTRICTED-OTHER	541,023.00
REST- NET ASSETS (FOOD SERV)	-425,138.85
TOTAL FUND BALANCE FOR FUND 51	299,273.15

07/29/2019 09:04
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 6
glkyafp

FIDUCIARY FUND - PENSION, INVE (700	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	866.00
TOTAL ASSETS	866.00
FUND BALANCE	
UNASSIGNED FUND BALANCE	-866.00
TOTAL FUND BALANCE FOR FUND 7000	-866.00

07/29/2019 09:04
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 7
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	174,704.66
LAND IMPROVEMENTS	1,163,501.17
ACCUM DEPR-LAND IOMPROVEMENTS	-969,104.94
BUILDING & BLDG IMPROVEMENTS	41,160,923.07
ACCUM DEPR - BUILDINGS	-9,798,655.47
TECHNOLOGY EQUIPMENT	2,851,576.04
ACCUM DEPR-TECHNOLOGY EQUIP	-2,458,976.02
VEHICLES	2,223,527.00
ACCUM DEPR-VEHICLES	-1,736,779.75
GENERAL EQUIPMENT	489,220.22
ACCUM DEPR-GENERAL EQUIPMENT	-344,434.80
CONSTRUCTION WORK IN PROGRESS	545,543.53
TOTAL ASSETS	33,301,044.71
FUND BALANCE	
INVESTMENT IN GOVERNMENT ASSET	-33,300,337.51
INVESTMENT IN GOVERNMENT ASSET	-707.20
TOTAL FUND BALANCE FOR FUND 8	-33,301,044.71

07/29/2019 09:04
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 8
glkyafpr

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDING & BLDG IMPROVEMENTS	167,377.00
ACCUM DEPR - BUILDINGS	-90,932.46
TECHNOLOGY EQUIPMENT	12,226.68
ACCUM DEPR-TECHNOLOGY EQUIP	-9,827.10
GENERAL EQUIPMENT	353,722.34
ACCUM DEPR-GENERAL EQUIPMENT	-159,506.93
TOTAL ASSETS	273,059.53
FUND BALANCE	
INVESTMENT IN GOVERNMENT ASSET	-1,197.00
INVESTMENT BUSINESS ASSETS	-271,862.53
TOTAL FUND BALANCE FOR FUND 81	-273,059.53

07/29/2019 09:04
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 9
glkyafpr

LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG TERM DEBT	5,958,167.60
TOTAL ASSETS	5,958,167.60
LIABILITIES	
NON CUR BOND OBLIGATIONS	-5,504,730.00
TOTAL LIABILITIES	-5,504,730.00
FUND BALANCE	
RESTRICTED SICK LEAVE PAYABLE	-453,437.60
TOTAL FUND BALANCE FOR FUND 9	-453,437.60

07/29/2019 09:04
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 10
glkyafp

LONG TERM DEBT ACCOUNT GROUP (9)

ACCOUNT
BALANCE

** END OF REPORT - Generated by Donna Caffee **