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METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	198,952.76	949,720.03
10	6130	INTERFUND RECEIVABLES	.00	110,622.78
10	6153	ACCOUNTS RECEIVABLE	-74,785.43	.00
TOTAL ASSETS			124,167.33	1,060,342.81
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-145,068.78
10	7421	ACCOUNTS PAYABLE	79,252.86	803.63
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,833.34	-113,110.99
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-4,931.87	65,239.44
10	7475	CERS WITHHELD PAYABLE	76,064.48	-12,494.22
10	7477	Ky St Tr Life Ins W/H Payable	-70.32	-1,588.65
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	51,072.83	115,490.56
TOTAL LIABILITIES			203,221.32	-90,897.30
FUND BALANCE				
10	6302	REVENUES CONTROL	-585,870.58	-585,870.58
10	7602	EXPENDITURES CONTROL	309,554.76	309,554.76
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-145,068.78
10	8753	ASSIGNED-PURCH OBL - CURRENT	-51,072.83	-115,490.56
10	8770	UNASSIGNED FUND BALANCE	.00	-432,570.35
TOTAL FUND BALANCE			-327,388.65	-969,445.51
TOTAL LIABILITIES + FUND BALANCE			-124,167.33	-1,060,342.81

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	223,587.13	55,793.89
20	6153	ACCOUNTS RECEIVABLE	-670,507.95	287,405.23
20	6400	Deferred Outflows of Resources	.00	-287,405.23
TOTAL ASSETS			-446,920.82	55,793.89
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-110,622.78
20	7481	DEFERRED REVENUE	81,574.99	-176,130.39
20	7603	PURCHASE OBLIGATIONS	8,099.78	44,404.83
20	7700	Deferred Inflows of Resources	.00	176,782.45
TOTAL LIABILITIES			89,674.77	-65,565.89
FUND BALANCE				
20	6302	REVENUES CONTROL	276,799.19	276,799.19
20	7602	EXPENDITURES CONTROL	88,546.64	88,546.64
20	8753	ASSIGNED-PURCH OBL - CURRENT	-8,099.78	-44,404.83
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,305.05
20	8770	UNASSIGNED FUND BALANCE	.00	-347,474.05
TOTAL FUND BALANCE			357,246.05	9,772.00
TOTAL LIABILITIES + FUND BALANCE			446,920.82	-55,793.89

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	68,390.00	68,390.00
		TOTAL ASSETS	68,390.00	68,390.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-68,390.00	-68,390.00
		TOTAL FUND BALANCE	-68,390.00	-68,390.00
		TOTAL LIABILITIES + FUND BALANCE	-68,390.00	-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	347,298.00	347,298.00
		TOTAL ASSETS	<u>347,298.00</u>	<u>347,298.00</u>
FUND BALANCE				
	32	6302 REVENUES CONTROL	-347,298.00	-347,298.00
		TOTAL FUND BALANCE	<u>-347,298.00</u>	<u>-347,298.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-347,298.00</u></u>	<u><u>-347,298.00</u></u>

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FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6111	INVESTMENTS	.00	2,512,831.39
	TOTAL ASSETS		.00	2,512,831.39
FUND BALANCE				
40	8736	RESTRICTED - DEBT SERVICE	.00	-2,512,831.39
	TOTAL FUND BALANCE		.00	-2,512,831.39
TOTAL LIABILITIES + FUND BALANCE			.00	-2,512,831.39

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	11,146.01	427,125.37
51	6153	ACCOUNTS RECEIVABLE	-14,228.48	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,003.69
51	6400	Deferred Outflows of Resources	.00	138,338.00
TOTAL ASSETS			-3,082.47	585,467.06
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	380.33	.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-566,447.00
51	7603	PURCHASE OBLIGATIONS	4,561.91	75,761.91
51	7700	Deferred Inflows of Resources	.00	-42,027.00
TOTAL LIABILITIES			4,942.24	-532,712.09
FUND BALANCE				
51	6302	REVENUES CONTROL	72,236.85	72,236.85
51	7602	EXPENDITURES CONTROL	-69,534.71	-69,534.71
51	8737P	RESTRICTED-OTHER	.00	470,136.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-367,387.72
51	8739P	RESTRICTED NET ASSETS PO	.00	-68,215.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,561.91	-75,761.91
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	71,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-85,428.48
TOTAL FUND BALANCE			-1,859.77	-52,754.97
TOTAL LIABILITIES + FUND BALANCE			<u>3,082.47</u>	<u>-585,467.06</u>

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	45.00	45.00
	TOTAL ASSETS		45.00	45.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-45.00	-45.00
	TOTAL FUND BALANCE		-45.00	-45.00
TOTAL LIABILITIES + FUND BALANCE			-45.00	-45.00

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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	14,200.00	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	2,831,196.73
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,302,450.24
80	6241	VEHICLES	.00	2,226,622.00
80	6242	ACCUM DEPR-VEHICLES	.00	-1,577,968.52
80	6251	GENERAL EQUIPMENT	.00	492,308.12
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-324,982.19
80	6261	CONSTRUCTION WORK IN PROGRESS	166,640.74	166,640.74
TOTAL ASSETS			180,840.74	34,060,313.01
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	-180,840.74	-34,059,605.81
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			-180,840.74	-34,060,313.01
TOTAL LIABILITIES + FUND BALANCE			-180,840.74	-34,060,313.01

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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	16,549.01
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-12,177.19
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

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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 **