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METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 1

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-15,705.48	1,694,192.40
10	6153	ACCOUNTS RECEIVABLE	-90,551.25	.00
TOTAL ASSETS			-106,256.73	1,694,192.40
<b>LIABILITIES</b>				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-60,941.12
10	7421	ACCOUNTS PAYABLE	.00	577.95
10	7461	ACCR SALARIES & BENEFIT PAYABLE	16,209.20	-96,131.28
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-3,556.20	68,459.95
10	7475	CERS WITHHELD PAYABLE	97,181.32	37.02
10	7477	Ky St Tr Life Ins W/H Payable	-42.72	-5,500.98
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	61,598.90	102,633.75
TOTAL LIABILITIES			171,390.50	8,967.00
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-572,028.28	-572,028.28
10	7602	EXPENDITURES CONTROL	568,493.41	568,493.41
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-60,941.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	-61,598.90	-102,633.75
10	8770	UNASSIGNED FUND BALANCE	.00	-1,536,049.66
TOTAL FUND BALANCE			-65,133.77	-1,703,159.40
TOTAL LIABILITIES + FUND BALANCE			=====106,256.73=====	===== -1,694,192.40 =====

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	257,937.28	-39,078.98
20	6153	ACCOUNTS RECEIVABLE	-402,481.30	.00
TOTAL ASSETS			-144,544.02	-39,078.98
<b>LIABILITIES</b>				
20	7481	DEFERRED REVENUE	105,491.83	.00
20	7603	PURCHASE OBLIGATIONS	21,954.72	72,116.94
TOTAL LIABILITIES			127,446.55	72,116.94
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-18,236.82	-18,236.82
20	7602	EXPENDITURES CONTROL	57,289.01	57,289.01
20	8753	ASSIGNED-PURCH OBL - CURRENT	-21,954.72	-72,116.94
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	50,162.22
20	8770	UNASSIGNED FUND BALANCE	.00	-50,135.43
TOTAL FUND BALANCE			17,097.47	-33,037.96
TOTAL LIABILITIES + FUND BALANCE			144,544.02	39,078.98

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	68,005.00	68,005.00
		TOTAL ASSETS	68,005.00	68,005.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-68,005.00	-68,005.00
		TOTAL FUND BALANCE	-68,005.00	-68,005.00
		TOTAL LIABILITIES + FUND BALANCE	-68,005.00	-68,005.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	339,264.00	339,264.00
		TOTAL ASSETS	<u>339,264.00</u>	<u>339,264.00</u>
FUND BALANCE				
32	6302	REVENUES CONTROL	-339,264.00	-339,264.00
		TOTAL FUND BALANCE	<u>-339,264.00</u>	<u>-339,264.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-339,264.00</u></u>	<u><u>-339,264.00</u></u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-968,853.26	1,890,955.44
		TOTAL ASSETS	-968,853.26	1,890,955.44
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	3,240.10	120,235.10
		TOTAL LIABILITIES	3,240.10	120,235.10
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-106,177.45	-106,177.45
36	7602	EXPENDITURES CONTROL	1,075,030.71	1,075,030.71
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-2,859,808.70
36	8753	ASSIGNED-PURCH OBL - CURRENT	-3,240.10	-120,235.10
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	116,995.00
36	8770	UNASSIGNED FUND BALANCE	.00	-116,995.00
		TOTAL FUND BALANCE	965,613.16	-2,011,190.54
TOTAL LIABILITIES + FUND BALANCE			968,853.26	-1,890,955.44

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FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-201,166.50	-201,166.50
40	6111	INVESTMENTS	.00	3,051,091.91
TOTAL ASSETS			-201,166.50	2,849,925.41
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	201,166.50	201,166.50
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,051,091.91
TOTAL FUND BALANCE			201,166.50	-2,849,925.41
TOTAL LIABILITIES + FUND BALANCE			201,166.50	-2,849,925.41

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-103,658.52	297,262.09
51	6153	ACCOUNTS RECEIVABLE	-8,687.13	.00
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			-112,345.65	620,022.20
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-240,326.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-699,734.00
51	7603	PURCHASE OBLIGATIONS	56,447.85	161,559.85
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-12,583.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-78,998.00
TOTAL LIABILITIES			56,447.85	-870,081.15
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-276.83	-276.83
51	7602	EXPENDITURES CONTROL	112,622.48	112,622.48
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	183,389.00
51	8737P	RESTRICTED-OTHER	.00	541,023.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-425,138.85
51	8753	ASSIGNED-PURCH OBL - CURRENT	-56,447.85	-161,559.85
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	105,112.00
51	8770	UNASSIGNED FUND BALANCE	.00	-105,112.00
TOTAL FUND BALANCE			55,897.80	250,058.95
TOTAL LIABILITIES + FUND BALANCE			=====112,345.65=====	===== -620,022.20 =====

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	-1,957.00	-1,091.00
	TOTAL ASSETS		-1,957.00	-1,091.00
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-43.00	-43.00
70	7602	EXPENDITURES CONTROL	2,000.00	2,000.00
70	8770	UNASSIGNED FUND BALANCE	.00	-866.00
	TOTAL FUND BALANCE		1,957.00	1,091.00
TOTAL LIABILITIES + FUND BALANCE			1,957.00	1,091.00



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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	174,704.66
80	6211	LAND IMPROVEMENTS	.00	1,163,501.17
80	6212	ACCUM DEPR-LAND IOMPROVEMENTS	.00	-969,104.94
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	41,160,923.07
80	6222	ACCUM DEPR - BUILDINGS	.00	-9,798,655.47
80	6231	TECHNOLOGY EQUIPMENT	.00	2,851,576.04
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,458,976.02
80	6241	VEHICLES	.00	2,223,527.00
80	6242	ACCUM DEPR-VEHICLES	.00	-1,736,779.75
80	6251	GENERAL EQUIPMENT	.00	489,220.22
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-344,434.80
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	545,543.53
TOTAL ASSETS			.00	33,301,044.71
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-33,300,337.51
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-33,301,044.71
TOTAL LIABILITIES + FUND BALANCE			.00	-33,301,044.71

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6221	BUILDING & BLDG IMPROVEMENTS	.00	167,377.00
81	6222	ACCUM DEPR - BUILDINGS	.00	-90,932.46
81	6231	TECHNOLOGY EQUIPMENT	.00	12,226.68
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-9,827.10
81	6251	GENERAL EQUIPMENT	.00	353,722.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-159,506.93
TOTAL ASSETS			.00	273,059.53
<b>FUND BALANCE</b>				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-271,862.53
TOTAL FUND BALANCE			.00	-273,059.53
TOTAL LIABILITIES + FUND BALANCE			.00	-273,059.53

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FUND: 9 LONG TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
90	6304	AMT RETIRE LONG TERM DEBT	.00	5,958,167.60
		TOTAL ASSETS	.00	5,958,167.60
<b>LIABILITIES</b>				
90	7511	NON CUR BOND OBLIGATIONS	.00	-5,504,730.00
		TOTAL LIABILITIES	.00	-5,504,730.00
<b>FUND BALANCE</b>				
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 \*\*