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METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2019 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	146,526.93	1,972,607.54
10	6130	INTERFUND RECEIVABLES	.00	278,416.02
TOTAL ASSETS			146,526.93	2,251,023.56
<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	22,695.52	-94,808.45
10	7461D	DENTAL	.00	-176.73
10	7461DF	KY DEF COM W/H PAYABLE	-200.00	-200.00
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-37.85	76,908.25
10	7475	CERS WITHHELD PAYABLE	52,143.25	36.28
10	7477	Ky St Tr Life Ins W/H Payable	-278.46	-4,429.95
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	31,436.70	105,639.11
TOTAL LIABILITIES			105,759.16	22,613.78
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-970,924.54	-7,843,093.66
10	7602	EXPENDITURES CONTROL	750,075.15	6,395,378.34
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-60,941.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	-31,436.70	-105,639.11
10	8770	UNASSIGNED FUND BALANCE	.00	-659,341.79
TOTAL FUND BALANCE			-252,286.09	-2,273,637.34
TOTAL LIABILITIES + FUND BALANCE			-146,526.93	-2,251,023.56

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	65,047.07	267,044.30
	TOTAL ASSETS		65,047.07	267,044.30
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-278,416.02
20	7481	DEFERRED REVENUE	.00	652.06
20	7603	PURCHASE OBLIGATIONS	3,880.59	24,931.42
	TOTAL LIABILITIES		3,880.59	-252,832.54
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-269,398.76	-1,906,188.11
20	7602	EXPENDITURES CONTROL	204,351.69	1,916,907.77
20	8753	ASSIGNED-PURCH OBL - CURRENT	-3,880.59	-24,931.42
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,305.05
20	8770	UNASSIGNED FUND BALANCE	.00	-36,305.05
	TOTAL FUND BALANCE		-68,927.66	-14,211.76
TOTAL LIABILITIES + FUND BALANCE			<u><u>-65,047.07</u></u>	<u><u>-267,044.30</u></u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

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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	.00	793,748.00
	TOTAL ASSETS		.00	793,748.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-793,748.00
	TOTAL FUND BALANCE		.00	-793,748.00
TOTAL LIABILITIES + FUND BALANCE			.00	-793,748.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-92,192.68	-92,192.68
		TOTAL ASSETS	-92,192.68	-92,192.68
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	92,192.68	92,192.68
		TOTAL FUND BALANCE	92,192.68	92,192.68
		TOTAL LIABILITIES + FUND BALANCE	92,192.68	92,192.68

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FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-1,281,968.85
40	6111	INVESTMENTS	.00	3,051,091.91
TOTAL ASSETS			.00	1,769,123.06
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	.00	1,281,968.85
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,051,091.91
TOTAL FUND BALANCE			.00	-1,769,123.06
TOTAL LIABILITIES + FUND BALANCE			.00	-1,769,123.06

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-20,205.16	323,350.34
51	6171	INVENTORIES FOR CONSUMPTION	.00	15,531.11
51	6400O	DEFERRED OUTFLOWS OF RES	.00	69,520.00
51	6400P	DEFERRED OF OF RESOURCES	.00	237,709.00
TOTAL ASSETS			-20,205.16	646,110.45
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-240,326.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-699,734.00
51	7603	PURCHASE OBLIGATIONS	4,750.00	275,551.05
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-12,583.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-78,998.00
TOTAL LIABILITIES			4,750.00	-756,089.95
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-124,614.84	-744,780.08
51	7602	EXPENDITURES CONTROL	144,820.00	851,257.25
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	-445,358.62
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,750.00	-275,551.05
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	71,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-71,200.00
TOTAL FUND BALANCE			15,455.16	109,979.50
TOTAL LIABILITIES + FUND BALANCE			20,205.16	-646,110.45

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	240.00	1,872.00
	TOTAL ASSETS		240.00	1,872.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-240.00	-1,872.00
	TOTAL FUND BALANCE		-240.00	-1,872.00
TOTAL LIABILITIES + FUND BALANCE			-240.00	-1,872.00



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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	-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	-13,476.00	2,811,838.56
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	13,476.00	-2,288,974.24
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

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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	-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
<b>FUND BALANCE</b>				
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
<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 \*\*