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METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2020 11

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	272,737.63	2,708,670.94
10	6130	INTERFUND RECEIVABLES	-297,016.26	.00
TOTAL ASSETS			-24,278.63	2,708,670.94
<b>LIABILITIES</b>				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-59,254.06
10	7421	ACCOUNTS PAYABLE	.00	577.95
10	7461	ACCR SALARIES & BENEFIT PAYABLE	210.50	-146,843.02
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	184.43	78,054.23
10	7474	KTRS WITHHELD PAYABLE	.00	-39.99
10	7475	CERS WITHHELD PAYABLE	-59,037.15	-24,802.80
10	7477	Ky St Tr Life Ins W/H Payable	-210.50	-7,403.11
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	-41,820.28	67,610.34
TOTAL LIABILITIES			-100,673.00	-92,268.75
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,114,118.50	-10,393,422.96
10	7602	EXPENDITURES CONTROL	723,066.86	7,903,885.17
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-59,254.06
10	8753	ASSIGNED-PURCH OBL - CURRENT	41,820.28	-67,610.34
10	8770	UNASSIGNED FUND BALANCE	1,474,182.99	.00
TOTAL FUND BALANCE			124,951.63	-2,616,402.19
TOTAL LIABILITIES + FUND BALANCE			24,278.63	-2,708,670.94

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-288,675.08	508.15
20	6153	ACCOUNTS RECEIVABLE	.00	.02
TOTAL ASSETS			-288,675.08	508.17
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	297,016.26	.00
20	7603	PURCHASE OBLIGATIONS	-5,016.83	28,361.48
TOTAL LIABILITIES			291,999.43	28,361.48
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-227,761.75	-2,354,907.12
20	7602	EXPENDITURES CONTROL	219,420.57	2,354,398.95
20	8753	ASSIGNED-PURCH OBL - CURRENT	5,016.83	-28,361.48
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-50,162.22	.00
20	8770	UNASSIGNED FUND BALANCE	50,162.22	.00
TOTAL FUND BALANCE			-3,324.35	-28,869.65
TOTAL LIABILITIES + FUND BALANCE			288,675.08	-508.17

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	63,393.00	131,398.00
		TOTAL ASSETS	<u>63,393.00</u>	<u>131,398.00</u>
FUND BALANCE				
31	6302	REVENUES CONTROL	-63,393.00	-131,398.00
		TOTAL FUND BALANCE	<u>-63,393.00</u>	<u>-131,398.00</u>
		TOTAL LIABILITIES + FUND BALANCE	<u><u>-63,393.00</u></u>	<u><u>-131,398.00</u></u>

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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	796,422.00
		TOTAL ASSETS	.00	796,422.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-796,422.00
		TOTAL FUND BALANCE	.00	-796,422.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-796,422.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	19.60	219,954.05
	TOTAL ASSETS		19.60	219,954.05
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-19.60	-500,288.57
36	7602	EXPENDITURES CONTROL	.00	2,062,971.30
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-1,782,636.78
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-116,995.00	.00
36	8770	UNASSIGNED FUND BALANCE	116,995.00	.00
	TOTAL FUND BALANCE		-19.60	-219,954.05
TOTAL LIABILITIES + FUND BALANCE			<u>-19.60</u>	<u>-219,954.05</u>

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FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-98,457.75	-1,435,096.55
40	6111	INVESTMENTS	.00	3,601,743.55
	TOTAL ASSETS		-98,457.75	2,166,647.00
<b>LIABILITIES</b>				
40	7603	PURCHASE OBLIGATIONS	9,088.56	9,088.56
	TOTAL LIABILITIES		9,088.56	9,088.56
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	98,457.75	1,435,096.55
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,601,743.55
40	8753	ASSIGNED-PURCH OBL - CURRENT	-9,088.56	-9,088.56
	TOTAL FUND BALANCE		89,369.19	-2,175,735.56
TOTAL LIABILITIES + FUND BALANCE			98,457.75	-2,166,647.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	19,381.53	174,863.32
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,004.86
51	6400O	DEFERRED OUTFLOWS OF RES	.00	62,237.00
51	6400P	DEFERRED OF OF RESOURCES	.00	188,343.00
TOTAL ASSETS			19,381.53	448,448.18
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-223,459.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-766,540.00
51	7603	PURCHASE OBLIGATIONS	53,464.23	86,089.99
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-42,422.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-59,550.00
TOTAL LIABILITIES			53,464.23	-1,005,881.01
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-464,271.39	-1,509,382.11
51	7602	EXPENDITURES CONTROL	119,849.29	1,311,513.93
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	203,644.00
51	8737P	RESTRICTED-OTHER	.00	637,747.00
51	8739	REST- NET ASSETS (FOOD SERV)	325,040.57	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-53,464.23	-86,089.99
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-105,112.00	.00
51	8770	UNASSIGNED FUND BALANCE	105,112.00	.00
TOTAL FUND BALANCE			-72,845.76	557,432.83
TOTAL LIABILITIES + FUND BALANCE			-19,381.53	-448,448.18

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	242.00	1,695.76
	TOTAL ASSETS		242.00	1,695.76
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-1,108.00	-3,695.76
70	7602	EXPENDITURES CONTROL	.00	2,000.00
70	8770	UNASSIGNED FUND BALANCE	866.00	.00
	TOTAL FUND BALANCE		-242.00	-1,695.76
TOTAL LIABILITIES + FUND BALANCE			-242.00	-1,695.76



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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	-1,260.00	2,874,748.23
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	651.00	-2,413,699.26
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-1,736,779.75
80	6251	GENERAL EQUIPMENT	-10,558.96	489,306.26
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	9,174.71	-335,260.09
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,622,715.45
TOTAL ASSETS			-1,993.25	34,492,403.80
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	1,502.02	1,502.02
80	7602	EXPENDITURES CONTROL	491.23	608.22
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-34,493,806.84
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			1,993.25	-34,492,403.80
TOTAL LIABILITIES + FUND BALANCE			1,993.25	-34,492,403.80

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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	14,192.68
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	275,025.53
<b>FUND BALANCE</b>				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-273,828.53
TOTAL FUND BALANCE			.00	-275,025.53
TOTAL LIABILITIES + FUND BALANCE			.00	-275,025.53

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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 \*\*