

12/01/2020 14:42
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METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 1
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-54,302.43	1,699,329.85
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,098.33	.00
10	6130	INTERFUND RECEIVABLES	.00	257,431.99
TOTAL ASSETS			-55,400.76	1,956,761.84
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-57,122.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	15,594.86	-98,674.57
10	7461D	DENTAL	-21.50	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	818.06	84,113.75
10	7469A	EDMONTON CITY TAX WH PAYABLE	-23.26	.00
10	7469B	METCALFE CO TAX WH PAYABLE	-15.50	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-47.56	.00
10	7472	FICA WITHHELD PAYABLE	-221.06	.00
10	7473	STATE TAX WITHHELD PAYABLE	-57.32	.00
10	7474	KTRS WITHHELD PAYABLE	-20.22	444.51
10	7475	CERS WITHHELD PAYABLE	-59,143.33	-59,758.83
10	7477	Ky St Tr Life Ins W/H Payable	-196.56	-8,631.26
10	7491	KASA W/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	-31.44	.00
10	7603	PURCHASE OBLIGATIONS	-54,760.59	57,656.58
TOTAL LIABILITIES			-98,125.42	-82,140.44
FUND BALANCE				
10	6302	REVENUES CONTROL	-623,110.70	-3,089,653.77
10	7602	EXPENDITURES CONTROL	721,876.29	3,161,354.03
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-57,122.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	54,760.59	-57,656.58
10	8770	UNASSIGNED FUND BALANCE	.00	-1,831,542.75
TOTAL FUND BALANCE			153,526.18	-1,874,621.40
TOTAL LIABILITIES + FUND BALANCE			55,400.76	-1,956,761.84

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 2
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-105,999.00	31,937.39
		TOTAL ASSETS	-105,999.00	31,937.39
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-257,431.99
20	7603	PURCHASE OBLIGATIONS	-45,227.49	168,099.20
		TOTAL LIABILITIES	-45,227.49	-89,332.79
FUND BALANCE				
20	6302	REVENUES CONTROL	-304,267.70	-978,204.40
20	7602	EXPENDITURES CONTROL	410,266.70	1,203,699.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	45,227.49	-168,099.20
		TOTAL FUND BALANCE	151,226.49	57,395.40
TOTAL LIABILITIES + FUND BALANCE			=====105,999.00=====	===== -31,937.39=====

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 3
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	65,699.00
		TOTAL ASSETS	.00	65,699.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-65,699.00
		TOTAL FUND BALANCE	.00	-65,699.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-65,699.00

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 4
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	368,790.00
		TOTAL ASSETS	.00	368,790.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-368,790.00
		TOTAL FUND BALANCE	.00	-368,790.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-368,790.00

12/01/2020 14:42
9425dcdf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 5
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	38.93	232,867.40
		TOTAL ASSETS	38.93	232,867.40
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	37,840.00
		TOTAL LIABILITIES	.00	37,840.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-38.93	-100.38
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-232,767.02
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-37,840.00
		TOTAL FUND BALANCE	-38.93	-270,707.40
TOTAL LIABILITIES + FUND BALANCE			-38.93	-232,867.40

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 6
gibalsht

FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-1,220,039.85	-1,463,093.15
40	6111	INVESTMENTS	.00	4,165,349.80
TOTAL ASSETS			-1,220,039.85	2,702,256.65
FUND BALANCE				
40	7602	EXPENDITURES CONTROL	1,220,039.85	1,463,093.15
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,165,349.80
TOTAL FUND BALANCE			1,220,039.85	-2,702,256.65
TOTAL LIABILITIES + FUND BALANCE			1,220,039.85	-2,702,256.65

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 7
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-4,754.78	522,097.07
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,467.07
51	6400O	DEFERRED OUTFLOWS OF RES	.00	86,737.00
51	6400P	DEFERRED OF OF RESOURCES	.00	192,535.00
TOTAL ASSETS			-4,754.78	823,836.14
LIABILITIES				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-206,516.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-863,769.00
51	7603	PURCHASE OBLIGATIONS	-50,050.33	14,505.45
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-74,883.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,615.00
TOTAL LIABILITIES			-50,050.33	-1,164,277.55
FUND BALANCE				
51	6302	REVENUES CONTROL	-112,140.02	-531,639.82
51	7602	EXPENDITURES CONTROL	116,894.80	467,806.90
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	194,662.00
51	8737P	RESTRICTED-OTHER	.00	704,849.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-480,731.22
51	8753	ASSIGNED-PURCH OBL - CURRENT	50,050.33	-14,505.45
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-43,200.00
TOTAL FUND BALANCE			54,805.11	340,441.41
TOTAL LIABILITIES + FUND BALANCE			4,754.78	-823,836.14

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 8
gibalsht

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	118.00	-167.24
	TOTAL ASSETS		118.00	-167.24
FUND BALANCE				
70	6302	REVENUES CONTROL	-118.00	-622.00
70	8770	UNASSIGNED FUND BALANCE	.00	789.24
	TOTAL FUND BALANCE		-118.00	167.24
TOTAL LIABILITIES + FUND BALANCE			<u>-118.00</u>	<u>167.24</u>

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 9
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	174,704.66
80	6211	LAND IMPROVEMENTS	.00	1,163,501.17
80	6212	ACCUM DEPR-LAND IOMPROVEMENTS	.00	-989,900.38
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	44,932,973.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-10,605,680.64
80	6231	TECHNOLOGY EQUIPMENT	92,908.00	2,947,897.24
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,568,764.22
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-1,907,527.97
80	6251	GENERAL EQUIPMENT	5,000.00	480,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-342,355.02
TOTAL ASSETS			97,908.00	35,545,144.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	-97,908.00	-35,544,437.61
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			-97,908.00	-35,545,144.81
TOTAL LIABILITIES + FUND BALANCE			-97,908.00	-35,545,144.81

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 10
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDING & BLDG IMPROVEMENTS	.00	197,782.00
81	6222	ACCUM DEPR - BUILDINGS	.00	-94,971.71
81	6231	TECHNOLOGY EQUIPMENT	.00	14,192.68
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-11,353.10
81	6251	GENERAL EQUIPMENT	7,915.00	467,807.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			7,915.00	383,606.12
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	-7,915.00	-382,409.12
TOTAL FUND BALANCE			-7,915.00	-383,606.12
TOTAL LIABILITIES + FUND BALANCE			-7,915.00	-383,606.12

12/01/2020 14:42
9425dcf

METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 5

P 11
gibalsht

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 **