

10/01/2020 12:50  
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METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 1  
gibalsht

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	13,404.37	2,151,638.61
	TOTAL ASSETS		13,404.37	2,151,638.61
<b>LIABILITIES</b>				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-59,254.06
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-2,462.09	-112,523.53
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	440.09	82,410.94
10	7461KE	KEA W/H PAYABLE	-26.43	.00
10	7469A	EDMONTON CITY TAX WH PAYABLE	-31.03	.00
10	7469B	METCALFE CO TAX WH PAYABLE	-20.68	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-112.22	.00
10	7472	FICA WITHHELD PAYABLE	-57.00	.00
10	7473	STATE TAX WITHHELD PAYABLE	-79.46	.00
10	7474	KTRS WITHHELD PAYABLE	176.80	464.76
10	7475	CERS WITHHELD PAYABLE	-58,490.99	-59,147.51
10	7477	Ky St Tr Life Ins W/H Payable	-196.56	-8,238.14
10	7491	KASA W/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	-35.70	.00
10	7603	PURCHASE OBLIGATIONS	10,523.15	78,773.44
	TOTAL LIABILITIES		-50,372.12	-77,682.39
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-648,610.84	-1,827,877.70
10	7602	EXPENDITURES CONTROL	696,101.74	1,719,228.27
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-59,254.06
10	8753	ASSIGNED-PURCH OBL - CURRENT	-10,523.15	-78,773.44
10	8770	UNASSIGNED FUND BALANCE	.00	-1,827,279.29
	TOTAL FUND BALANCE		36,967.75	-2,073,956.22
TOTAL LIABILITIES + FUND BALANCE			-13,404.37	-2,151,638.61

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-295,716.05	-256,551.86
		TOTAL ASSETS	-295,716.05	-256,551.86
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-100,147.55	219,405.20
		TOTAL LIABILITIES	-100,147.55	219,405.20
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-76,682.70	-302,206.02
20	7602	EXPENDITURES CONTROL	372,398.75	558,757.88
20	8753	ASSIGNED-PURCH OBL - CURRENT	100,147.55	-219,405.20
		TOTAL FUND BALANCE	395,863.60	37,146.66
		TOTAL LIABILITIES + FUND BALANCE	295,716.05	256,551.86

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 3  
gibalsht

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

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 4  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 5  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	20.11	232,828.47
	TOTAL ASSETS		20.11	232,828.47
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-20.11	-61.45
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-232,767.02
	TOTAL FUND BALANCE		-20.11	-232,828.47
TOTAL LIABILITIES + FUND BALANCE			<u>-20.11</u>	<u>-232,828.47</u>

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 6  
gibalsht

FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-243,053.30
40	6111	INVESTMENTS	.00	3,601,743.55
TOTAL ASSETS			.00	3,358,690.25
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	.00	243,053.30
40	8736	RESTRICTED - DEBT SERVICE	.00	-3,601,743.55
TOTAL FUND BALANCE			.00	-3,358,690.25
TOTAL LIABILITIES + FUND BALANCE			.00	-3,358,690.25

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 7  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-73,072.74	513,726.11
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			-73,072.74	787,310.97
<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	-55,421.78	45,000.00
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-42,422.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-59,550.00
TOTAL LIABILITIES			-55,421.78	-1,046,971.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-9,430.91	-306,441.91
51	7602	EXPENDITURES CONTROL	82,503.65	250,979.95
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)	.00	-518,945.99
51	8753	ASSIGNED-PURCH OBL - CURRENT	55,421.78	-45,000.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-5,523.02
TOTAL FUND BALANCE			128,494.52	259,660.03
TOTAL LIABILITIES + FUND BALANCE			73,072.74	-787,310.97

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 8  
gibalsht

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	212.00	-402.24
	TOTAL ASSETS		212.00	-402.24
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-212.00	-387.00
70	8770	UNASSIGNED FUND BALANCE	.00	789.24
	TOTAL FUND BALANCE		-212.00	402.24
TOTAL LIABILITIES + FUND BALANCE			<u>-212.00</u>	<u>402.24</u>



10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 9  
gibalsht

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	-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	.00	2,854,989.24
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	.00	475,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-342,355.02
TOTAL ASSETS			.00	35,447,236.81
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,446,529.61
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-35,447,236.81
TOTAL LIABILITIES + FUND BALANCE			.00	-35,447,236.81

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 10  
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	.00	459,892.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			.00	375,691.12
<b>FUND BALANCE</b>				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-374,494.12
TOTAL FUND BALANCE			.00	-375,691.12
TOTAL LIABILITIES + FUND BALANCE			.00	-375,691.12

10/01/2020 12:50  
9425dcf

METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 3

P 11  
gibalsht

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 \*\*