

# METCALFE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-30,332.61	3,139,861.21
		<b>TOTAL ASSETS</b>	<b>-30,332.61</b>	<b>3,139,861.21</b>
<b>LIABILITIES</b>				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-57,122.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	17,963.11	-108,485.60
10	7461D	DENTAL	21.50	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	12,092.35	95,391.94
10	7473	STATE TAX WITHHELD PAYABLE	-5,177.90	.00
10	7474	KTRS WITHHELD PAYABLE	290.41	2,335.04
10	7475	CERS WITHHELD PAYABLE	-12.68	-2,666.33
10	7477	Ky St Tr Life Ins w/H Payable	-94.29	-10,164.84
10	7491	KASA w/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	72.88	.00
10	7603	PURCHASE OBLIGATIONS	-48,166.34	67,727.05
		<b>TOTAL LIABILITIES</b>	<b>-23,010.96</b>	<b>-13,153.36</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-597,328.43	-1,150,962.32
10	7602	EXPENDITURES CONTROL	602,505.66	1,095,875.69
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-57,122.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	48,166.34	-67,727.05
10	8770	UNASSIGNED FUND BALANCE	.00	-2,946,771.84
		<b>TOTAL FUND BALANCE</b>	<b>53,343.57</b>	<b>-3,126,707.85</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>30,332.61</b>	<b>-3,139,861.21</b>

## BALANCE SHEET FOR 2022 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	747,256.35	-264,772.74
		TOTAL ASSETS	<b>747,256.35</b>	<b>-264,772.74</b>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	5,024.35	162,234.86
		TOTAL LIABILITIES	<b>5,024.35</b>	<b>162,234.86</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,045,618.38	-284,368.94
20	7602	EXPENDITURES CONTROL	298,362.03	549,141.68
20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,024.35	-162,234.86
		TOTAL FUND BALANCE	<b>-752,280.70</b>	<b>102,537.88</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>-747,256.35</b>	<b>264,772.74</b>

## BALANCE SHEET FOR 2022 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	68,348.00
		TOTAL ASSETS	.00	68,348.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-68,348.00
		TOTAL FUND BALANCE	.00	-68,348.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-68,348.00

## BALANCE SHEET FOR 2022 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	366,416.00
		TOTAL ASSETS	.00	366,416.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-366,416.00
		TOTAL FUND BALANCE	.00	-366,416.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-366,416.00

## BALANCE SHEET FOR 2022 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-135,422.86	59,773.01
		TOTAL ASSETS	<b>-135,422.86</b>	<b>59,773.01</b>
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-144,868.00	11,960.00
		TOTAL LIABILITIES	<b>-144,868.00</b>	<b>11,960.00</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-49.14	-49.14
36	7602	EXPENDITURES CONTROL	135,472.00	135,472.00
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-38,367.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	144,868.00	-11,960.00
36	8770	UNASSIGNED FUND BALANCE	.00	-156,828.00
		TOTAL FUND BALANCE	<b>280,290.86</b>	<b>-71,733.01</b>
		TOTAL LIABILITIES + FUND BALANCE	<b>135,422.86</b>	<b>-59,773.01</b>

**BALANCE SHEET FOR 2022 2**

FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-249,909.75
40	6111	INVESTMENTS	.00	4,165,349.80
	TOTAL ASSETS		.00	3,915,440.05
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	.00	249,909.75
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,165,349.80
	TOTAL FUND BALANCE		.00	-3,915,440.05
	TOTAL LIABILITIES + FUND BALANCE		.00	-3,915,440.05

# METCALFE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-31,535.10	520,645.13
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,467.07
51	64000	DEFERRED OUTFLOWS OF RES	.00	86,737.00
51	6400P	DEFERRED OF OF RESOURCES	.00	192,535.00
TOTAL ASSETS			<b>-31,535.10</b>	<b>822,384.20</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-206,516.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-863,769.00
51	7603	PURCHASE OBLIGATIONS	21,502.42	61,612.05
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-74,883.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,615.00
TOTAL LIABILITIES			<b>21,502.42</b>	<b>-1,117,170.95</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-4,672.39	-5,990.88
51	7602	EXPENDITURES CONTROL	36,207.49	44,154.43
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	194,662.00
51	8737P	RESTRICTED-OTHER	.00	704,849.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-565,382.75
51	8753	ASSIGNED-PURCH OBL - CURRENT	-21,502.42	-61,612.05
51	8770	UNASSIGNED FUND BALANCE	.00	-15,893.00
TOTAL FUND BALANCE			<b>10,032.68</b>	<b>294,786.75</b>
TOTAL LIABILITIES + FUND BALANCE			<b>31,535.10</b>	<b>-822,384.20</b>

# METCALFE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 2

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	324.00	343.00
		TOTAL ASSETS	324.00	343.00
FUND BALANCE				
	70	6302 REVENUES CONTROL	-324.00	-343.00
		TOTAL FUND BALANCE	-324.00	-343.00
		TOTAL LIABILITIES + FUND BALANCE	-324.00	-343.00



# METCALFE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 2

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	-1,007,556.01
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	45,370,967.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-11,562,564.79
80	6231	TECHNOLOGY EQUIPMENT	.00	3,021,018.35
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,453,918.52
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-2,067,011.27
80	6251	GENERAL EQUIPMENT	.00	461,059.38
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-343,501.96
	TOTAL ASSETS		.00	35,016,702.71
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,015,995.51
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	TOTAL FUND BALANCE		.00	-35,016,702.71
	TOTAL LIABILITIES + FUND BALANCE		.00	-35,016,702.71

**BALANCE SHEET FOR 2022 2**

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	-99,308.10
81	6231	TECHNOLOGY EQUIPMENT	.00	9,516.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-7,891.26
81	6251	GENERAL EQUIPMENT	.00	501,095.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-221,070.26
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>380,124.28</b>
<b>FUND BALANCE</b>				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-378,927.28
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-380,124.28</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-380,124.28</b>

## BALANCE SHEET FOR 2022 2

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 \*\*