

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	360,082.47	3,151,676.90
10	6153	ACCOUNTS RECEIVABLE	-383,474.75	.00
		TOTAL ASSETS	-23,392.28	3,151,676.90
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-57,122.33
10	7421	ACCOUNTS PAYABLE	35,798.47	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	17,430.64	-108,652.35
10	7461D	DENTAL	-21.50	-198.23
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-4,186.15	83,299.59
10	7473	STATE TAX WITHHELD PAYABLE	5,177.90	5,177.90
10	7474	KTRS WITHHELD PAYABLE	20,321.11	2,044.63
10	7475	CERS WITHHELD PAYABLE	113,501.33	-2,653.65
10	7477	Ky St Tr Life Ins w/H Payable	-38.21	-10,070.55
10	7491	KASA w/H Payable	.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS	-72.88	-72.88
10	7603	PURCHASE OBLIGATIONS	88,513.11	115,893.39
		TOTAL LIABILITIES	276,423.82	27,653.96
FUND BALANCE				
10	6302	REVENUES CONTROL	-686,111.86	-686,111.86
10	7602	EXPENDITURES CONTROL	521,593.43	521,593.43
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-57,122.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	-88,513.11	-115,893.39
10	8770	UNASSIGNED FUND BALANCE	.00	-2,841,796.71
		TOTAL FUND BALANCE	-253,031.54	-3,179,330.86
		TOTAL LIABILITIES + FUND BALANCE	23,392.28	-3,151,676.90

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BALANCE SHEET FOR 2022 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-195,698.02	-993,953.40
20	6153	ACCOUNTS RECEIVABLE	-943,268.82	.00
		TOTAL ASSETS	-1,138,966.84	-993,953.40
LIABILITIES				
20	7481	DEFERRED REVENUE	145,013.44	.00
20	7603	PURCHASE OBLIGATIONS	-87,569.66	157,210.51
		TOTAL LIABILITIES	57,443.78	157,210.51
FUND BALANCE				
20	6302	REVENUES CONTROL	761,249.44	761,249.44
20	7602	EXPENDITURES CONTROL	232,703.96	232,703.96
20	8753	ASSIGNED-PURCH OBL - CURRENT	87,569.66	-157,210.51
		TOTAL FUND BALANCE	1,081,523.06	836,742.89
		TOTAL LIABILITIES + FUND BALANCE	1,138,966.84	993,953.40

BALANCE SHEET FOR 2022 1

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

BALANCE SHEET FOR 2022 1

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

BALANCE SHEET FOR 2022 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	195,195.87
		TOTAL ASSETS	.00	195,195.87
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	156,828.00
		TOTAL LIABILITIES	.00	156,828.00
FUND BALANCE				
36	8731	RESTRICTED GRANTS	156,828.00	.00
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-38,367.87
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-156,828.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-156,828.00	.00
36	8770	UNASSIGNED FUND BALANCE	.00	-156,828.00
		TOTAL FUND BALANCE	.00	-352,023.87
		TOTAL LIABILITIES + FUND BALANCE	.00	-195,195.87

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BALANCE SHEET FOR 2022 1

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

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BALANCE SHEET FOR 2022 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-3,653.35	552,621.46
51	6153	ACCOUNTS RECEIVABLE	-15,044.80	.00
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		-18,698.15	854,360.53
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	12,510.93	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-206,516.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-863,769.00
51	7603	PURCHASE OBLIGATIONS	24,216.63	40,109.63
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-74,883.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,615.00
	TOTAL LIABILITIES		36,727.56	-1,138,673.37
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,318.49	-1,318.49
51	7602	EXPENDITURES CONTROL	7,505.71	7,505.71
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)	15,893.00	-565,382.75
51	8753	ASSIGNED-PURCH OBL - CURRENT	-24,216.63	-40,109.63
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-15,893.00	.00
51	8770	UNASSIGNED FUND BALANCE	.00	-15,893.00
	TOTAL FUND BALANCE		-18,029.41	284,312.84
	TOTAL LIABILITIES + FUND BALANCE		18,698.15	-854,360.53

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 1

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	19.00	19.00
		TOTAL ASSETS	19.00	19.00
FUND BALANCE				
	70	6302 REVENUES CONTROL	-19.00	-19.00
		TOTAL FUND BALANCE	-19.00	-19.00
		TOTAL LIABILITIES + FUND BALANCE	-19.00	-19.00

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BALANCE SHEET FOR 2022 1

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	44,970,813.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-10,605,680.64
80	6231	TECHNOLOGY EQUIPMENT	41,716.44	2,999,789.31
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	2,258.00	-2,281,993.42
80	6241	VEHICLES	.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES	.00	-1,907,527.97
80	6251	GENERAL EQUIPMENT	.00	461,059.38
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-323,269.33
	TOTAL ASSETS		43,974.44	35,921,500.48
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	-43,974.44	-35,920,793.28
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	TOTAL FUND BALANCE		-43,974.44	-35,921,500.48
	TOTAL LIABILITIES + FUND BALANCE		-43,974.44	-35,921,500.48

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BALANCE SHEET FOR 2022 1

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	9,516.56
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-7,300.46
81	6251	GENERAL EQUIPMENT	11,393.00	501,095.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			11,393.00	416,270.64
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	-11,393.00	-415,073.64
TOTAL FUND BALANCE			-11,393.00	-416,270.64
TOTAL LIABILITIES + FUND BALANCE			-11,393.00	-416,270.64

BALANCE SHEET FOR 2022 1

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 **