

# METCALFE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2021 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-739,691.76	2,534,246.48
10	6130	INTERFUND RECEIVABLES	.00	257,431.99
		<b>TOTAL ASSETS</b>	<b>-739,691.76</b>	<b>2,791,678.47</b>
<b>LIABILITIES</b>				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-57,122.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,611.36	-126,082.99
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-3,656.54	87,485.74
10	7474	KTRS WITHHELD PAYABLE	-18,720.99	-18,276.48
10	7475	CERS WITHHELD PAYABLE	-21,989.80	-116,154.98
10	7477	Ky St Tr Life Ins w/H Payable	-331.85	-10,032.34
10	7491	KASA w/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	-68,575.50	27,380.28
		<b>TOTAL LIABILITIES</b>	<b>-117,886.04</b>	<b>-212,971.39</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-574,597.28	-9,240,039.80
10	7602	EXPENDITURES CONTROL	1,363,599.58	8,577,378.08
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-57,122.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	68,575.50	-27,380.28
10	8770	UNASSIGNED FUND BALANCE	.00	-1,831,542.75
		<b>TOTAL FUND BALANCE</b>	<b>857,577.80</b>	<b>-2,578,707.08</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>739,691.76</b>	<b>-2,791,678.47</b>

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## BALANCE SHEET FOR 2021 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-466,535.93	-540,907.43
		<b>TOTAL ASSETS</b>	<b>-466,535.93</b>	<b>-540,907.43</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-257,431.99
20	7603	PURCHASE OBLIGATIONS	-138,696.66	244,781.74
		<b>TOTAL LIABILITIES</b>	<b>-138,696.66</b>	<b>-12,650.25</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-468,475.22	-3,691,680.12
20	7602	EXPENDITURES CONTROL	935,011.15	4,490,019.54
20	8753	ASSIGNED-PURCH OBL - CURRENT	138,696.66	-244,781.74
		<b>TOTAL FUND BALANCE</b>	<b>605,232.59</b>	<b>553,557.68</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>466,535.93</b>	<b>540,907.43</b>

## BALANCE SHEET FOR 2021 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-131,398.00	.00
		TOTAL ASSETS	-131,398.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-131,398.00
31	7602	EXPENDITURES CONTROL	131,398.00	131,398.00
		TOTAL FUND BALANCE	131,398.00	.00
		TOTAL LIABILITIES + FUND BALANCE	131,398.00	.00

## BALANCE SHEET FOR 2021 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-867,256.00	.00
		TOTAL ASSETS	-867,256.00	.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-336,352.00	-1,203,608.00
	32	7602 EXPENDITURES CONTROL	1,203,608.00	1,203,608.00
		TOTAL FUND BALANCE	867,256.00	.00
		TOTAL LIABILITIES + FUND BALANCE	867,256.00	.00

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## BALANCE SHEET FOR 2021 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	22.69	195,195.87
		TOTAL ASSETS	22.69	195,195.87
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	.00	156,828.00
		TOTAL LIABILITIES	.00	156,828.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-22.69	-268.85
36	7602	EXPENDITURES CONTROL	.00	37,840.00
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-232,767.02
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-156,828.00
		TOTAL FUND BALANCE	-22.69	-352,023.87
		TOTAL LIABILITIES + FUND BALANCE	-22.69	-195,195.87

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## BALANCE SHEET FOR 2021 12

FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	1,478,543.04	.00
40	6111	INVESTMENTS	.00	4,165,349.80
	TOTAL ASSETS		1,478,543.04	4,165,349.80
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,478,543.04	-1,478,543.04
40	7602	EXPENDITURES CONTROL	.00	1,478,543.04
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,165,349.80
	TOTAL FUND BALANCE		-1,478,543.04	-4,165,349.80
TOTAL LIABILITIES + FUND BALANCE			-1,478,543.04	-4,165,349.80

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## BALANCE SHEET FOR 2021 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-21,149.07	556,274.81
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>-21,149.07</b>	<b>858,013.88</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	-43,070.00	15,893.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-74,883.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,615.00
TOTAL LIABILITIES			<b>-43,070.00</b>	<b>-1,162,890.00</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-128,828.18	-1,283,632.98
51	7602	EXPENDITURES CONTROL	149,977.25	1,185,622.32
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	-480,731.22
51	8753	ASSIGNED-PURCH OBL - CURRENT	43,070.00	-15,893.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-43,200.00
TOTAL FUND BALANCE			<b>64,219.07</b>	<b>304,876.12</b>
TOTAL LIABILITIES + FUND BALANCE			<b>21,149.07</b>	<b>-858,013.88</b>

## BALANCE SHEET FOR 2021 12

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	-534.76	.00
		TOTAL ASSETS	-534.76	.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-249.00	-1,573.00
70	7602	EXPENDITURES CONTROL	783.76	783.76
70	8770	UNASSIGNED FUND BALANCE	.00	789.24
		TOTAL FUND BALANCE	534.76	.00
		TOTAL LIABILITIES + FUND BALANCE	534.76	.00



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## BALANCE SHEET FOR 2021 12

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	44,970,813.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-10,605,680.64
80	6231	TECHNOLOGY EQUIPMENT	4,114.76	3,199,822.93
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,508,925.15
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
	<b>TOTAL ASSETS</b>		<b>4,114.76</b>	<b>35,894,602.37</b>
<b>FUND BALANCE</b>				
80	7602	EXPENDITURES CONTROL	.00	147.20
80	8710	INVESTMENT IN GOVERNMENT ASSET	-4,114.76	-35,894,042.37
80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
	<b>TOTAL FUND BALANCE</b>		<b>-4,114.76</b>	<b>-35,894,602.37</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-4,114.76</b>	<b>-35,894,602.37</b>

## BALANCE SHEET FOR 2021 12

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	.00	467,807.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			.00	383,606.12
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-382,409.12
TOTAL FUND BALANCE			.00	-383,606.12
TOTAL LIABILITIES + FUND BALANCE			.00	-383,606.12

**BALANCE SHEET FOR 2021 12**

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

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