

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	-49,249.18	3,430,412.90
10	6130	.00	257,431.99
	TOTAL ASSETS	-49,249.18	3,687,844.89
LIABILITIES			
10	7400-S	.00	-57,122.33
10	7461	-19,691.87	-120,395.65
10	7461D	.00	-176.73
10	7461H	.00	.04
10	7461HI	1,605.40	87,962.06
10	7474	.00	444.51
10	7475	445.89	-59,809.46
10	7477	-168.96	-9,376.10
10	7491	.00	8.40
10	7603	45,947.95	128,477.49
	TOTAL LIABILITIES	28,138.41	-29,987.77
FUND BALANCE			
10	6302	-689,151.28	-7,369,835.49
10	7602	756,210.00	5,729,120.94
10	8742	.00	-57,122.33
10	8753	-45,947.95	-128,477.49
10	8770	.00	-1,831,542.75
	TOTAL FUND BALANCE	21,110.77	-3,657,857.12
TOTAL LIABILITIES + FUND BALANCE		49,249.18	-3,687,844.89

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101	CASH IN BANK	148,395.16
			TOTAL ASSETS	148,395.16
LIABILITIES	20	7400	INTERFUND PAYABLES	-257,431.99
	20	7603	PURCHASE OBLIGATIONS	236,377.46
			TOTAL LIABILITIES	-21,054.53
FUND BALANCE	20	6302	REVENUES CONTROL	-2,551,754.46
	20	7602	EXPENDITURES CONTROL	2,660,791.29
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-236,377.46
			TOTAL FUND BALANCE	-127,340.63
			TOTAL LIABILITIES + FUND BALANCE	-148,395.16

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	36 6101 CASH IN BANK	26.98	232,962.03
	TOTAL ASSETS	26.98	232,962.03
LIABILITIES			
	36 7603 PURCHASE OBLIGATIONS	.00	37,840.00
	TOTAL LIABILITIES	.00	37,840.00
FUND BALANCE			
	36 6302 REVENUES CONTROL	-26.98	-195.01
	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	-26.98	-270,802.03
	TOTAL LIABILITIES + FUND BALANCE	-26.98	-232,962.03

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



FUND: 400 DEBT SERVICES FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101	.00	-1,370,899.55
40	6111	.00	4,165,349.80
	TOTAL ASSETS	.00	2,794,450.25
FUND BALANCE			
40	7602	.00	1,370,899.55
40	8736	.00	-4,165,349.80
	TOTAL FUND BALANCE	.00	-2,794,450.25
	TOTAL LIABILITIES + FUND BALANCE	.00	-2,794,450.25

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		524,304.10
51	6171	-42,954.75	22,467.07
51	64000	.00	86,737.00
51	6400P	.00	192,535.00
	TOTAL ASSETS		826,043.17
LIABILITIES			
51	75410	.00	-206,516.00
51	7541P	.00	-863,769.00
51	7603	75,055.92	140,550.92
51	77000	.00	-74,883.00
51	7700P	.00	-33,615.00
	TOTAL LIABILITIES	75,055.92	-1,038,232.08
FUND BALANCE			
51	6302	-66,788.72	-881,627.63
51	7602	109,743.47	815,587.68
51	87370	.00	194,662.00
51	8737P	.00	704,849.00
51	8739	.00	-480,731.22
51	8753	-75,055.92	-140,550.92
51	8755	.00	43,200.00
51	8770	.00	-43,200.00
	TOTAL FUND BALANCE	-32,101.17	212,188.91
TOTAL LIABILITIES + FUND BALANCE		42,954.75	-826,043.17

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

		FUND: 7000 FIDUCIARY FUND - PENSION, INVE		NET CHANGE	ACCOUNT
				FOR PERIOD	BALANCE
ASSETS					
	70	6101	CASH IN BANK	118.00	304.76
			TOTAL ASSETS	118.00	304.76
FUND BALANCE	70	6302	REVENUES CONTROL	-118.00	-1,094.00
	70	8770	UNASSIGNED FUND BALANCE	.00	789.24
			TOTAL FUND BALANCE	-118.00	-304.76
			TOTAL LIABILITIES + FUND BALANCE	-118.00	-304.76



METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



FUND: 8		GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
80	6201	LAND IMPROVEMENTS		.00	174,704.66
80	6211	ACCUM DEPR-LAND IMPROVEMENTS		.00	1,163,501.17
80	6212	BUILDING & BLDG IMPROVEMENTS		.00	-989,900.38
80	6221	ACCUM DEPR - BUILDINGS		.00	44,932,973.23
80	6222	TECHNOLOGY EQUIPMENT		.00	-10,605,680.64
80	6231	ACCUM DEPR-TECHNOLOGY EQUIP	220,317.00		3,192,087.17
80	6232	VEHICLES	.00		-2,508,925.15
80	6241	ACCUM DEPR-VEHICLES	.00		2,760,004.47
80	6242	GENERAL EQUIPMENT	.00		-1,907,527.97
80	6251	ACCUM DEPR-GENERAL EQUIPMENT	-19,232.89		461,059.38
80	6252		19,085.69		-323,269.33
		TOTAL ASSETS		220,169.80	35,849,026.61
FUND BALANCE					
80	7602	EXPENDITURES CONTROL		147.20	147.20
80	8710	INVESTMENT IN GOVERNMENT ASSET		-220,317.00	-35,848,466.61
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET		.00	-707.20
		TOTAL FUND BALANCE		-220,169.80	-35,849,026.61
		TOTAL LIABILITIES + FUND BALANCE		-220,169.80	-35,849,026.61

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9



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 **

