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METCALFE COUNTY BOARD OF EDUCATION  
BALANCE SHEET FOR 2021 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	516,343.82	3,250,256.38
10	6130	INTERFUND RECEIVABLES	.00	257,431.99
TOTAL ASSETS			516,343.82	3,507,688.37
<b>LIABILITIES</b>				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-57,122.33
10	7461	ACCR SALARIES & BENEFIT PAYABLE	15,478.42	-100,850.49
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	797.50	86,269.90
10	7474	KTRS WITHHELD PAYABLE	.00	444.51
10	7475	CERS WITHHELD PAYABLE	57,366.30	-1,111.02
10	7477	Ky St Tr Life Ins W/H Payable	-196.56	-9,024.38
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	15,632.13	70,774.71
TOTAL LIABILITIES			89,077.79	-10,787.39
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,337,524.80	-5,803,380.04
10	7602	EXPENDITURES CONTROL	747,735.32	4,265,918.85
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-57,122.33
10	8753	ASSIGNED-PURCH OBL - CURRENT	-15,632.13	-70,774.71
10	8770	UNASSIGNED FUND BALANCE	.00	-1,831,542.75
TOTAL FUND BALANCE			-605,421.61	-3,496,900.98
TOTAL LIABILITIES + FUND BALANCE			<u>-516,343.82</u>	<u>-3,507,688.37</u>

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	88,055.50	198,010.91
		TOTAL ASSETS	88,055.50	198,010.91
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-257,431.99
20	7603	PURCHASE OBLIGATIONS	13,298.98	62,782.01
		TOTAL LIABILITIES	13,298.98	-194,649.98
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-280,461.34	-2,014,422.20
20	7602	EXPENDITURES CONTROL	192,405.84	2,073,843.28
20	8753	ASSIGNED-PURCH OBL - CURRENT	-13,298.98	-62,782.01
		TOTAL FUND BALANCE	-101,354.48	-3,360.93
TOTAL LIABILITIES + FUND BALANCE			-88,055.50	-198,010.91

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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

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

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	23.61	232,910.89
		TOTAL ASSETS	23.61	232,910.89
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-37,840.00	37,840.00
		TOTAL LIABILITIES	-37,840.00	37,840.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-23.61	-143.87
36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-232,767.02
36	8753	ASSIGNED-PURCH OBL - CURRENT	37,840.00	-37,840.00
		TOTAL FUND BALANCE	37,816.39	-270,750.89
		TOTAL LIABILITIES + FUND BALANCE	-23.61	-232,910.89

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FUND: 400 DEBT SERVICES FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	-153,660.35	-1,616,753.50
40	6111	INVESTMENTS	.00	4,165,349.80
TOTAL ASSETS			-153,660.35	2,548,596.30
<b>FUND BALANCE</b>				
40	7602	EXPENDITURES CONTROL	153,660.35	1,616,753.50
40	8736	RESTRICTED - DEBT SERVICE	.00	-4,165,349.80
TOTAL FUND BALANCE			153,660.35	-2,548,596.30
TOTAL LIABILITIES + FUND BALANCE			153,660.35	-2,548,596.30

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-46,746.72	512,715.95
51	6171	INVENTORIES FOR CONSUMPTION	.00	22,467.07
51	6400O	DEFERRED OUTFLOWS OF RES	.00	86,737.00
51	6400P	DEFERRED OF OF RESOURCES	.00	192,535.00
TOTAL ASSETS			-46,746.72	814,455.02
<b>LIABILITIES</b>				
51	7541O	UNFUNDED OPEB LIABILITIES	.00	-206,516.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-863,769.00
51	7603	PURCHASE OBLIGATIONS	80,200.00	86,200.00
51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-74,883.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-33,615.00
TOTAL LIABILITIES			80,200.00	-1,092,583.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-47,737.26	-686,115.25
51	7602	EXPENDITURES CONTROL	94,483.98	631,663.45
51	8737O	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	-80,200.00	-86,200.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-43,200.00
TOTAL FUND BALANCE			-33,453.28	278,127.98
TOTAL LIABILITIES + FUND BALANCE			46,746.72	-814,455.02

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
70	6101	CASH IN BANK	118.00	68.76
	TOTAL ASSETS		118.00	68.76
<b>FUND BALANCE</b>				
70	6302	REVENUES CONTROL	-118.00	-858.00
70	8770	UNASSIGNED FUND BALANCE	.00	789.24
	TOTAL FUND BALANCE		-118.00	-68.76
TOTAL LIABILITIES + FUND BALANCE			<u>-118.00</u>	<u>-68.76</u>



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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	83,712.00	3,031,609.24
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	480,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-342,355.02
TOTAL ASSETS			83,712.00	35,628,856.81
<b>FUND BALANCE</b>				
80	8710	INVESTMENT IN GOVERNMENT ASSET	-83,712.00	-35,628,149.61
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			-83,712.00	-35,628,856.81
TOTAL LIABILITIES + FUND BALANCE			-83,712.00	-35,628,856.81

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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	467,807.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			.00	383,606.12
<b>FUND BALANCE</b>				
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

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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 \*\*