METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-148,167.21	2,099,209.20
	10	6130	INTERFUND RECEIVABLES	.00	798,255.38
		TOTAL ASSETS		-148,167.21	2,897,464.58
LIABILITIES					
	10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-105,053.15
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-1,603.15	-130,648.99
	10	7461D	DENTAL	.00	-176.73
	10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
	10	7461HI	HEALTH INS W/H PAYABLE	1,314.50	99,236.60
	10	7461KE	KEA W/H PAYABLE	.00	-13.94
	10	7474	KTRS WITHHELD PAYABLE	146.00	2,044.12
	10	7475	CERS WITHHELD PAYABLE	-79,095.26	-81,547.26
	10	7477	Ky St Tr Life Ins W/H Payable	-140.02	-10,570.97
	10	7491	KASA W/H Payable	.00	8.40
	10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-12.24
	10	7603	PURCHASE OBLIGATIONS	-64,007.50	68,282.00
		TOTAL LIABILITIES		-143,385.43	-158,452.12
FUND BALANCE					
	10	6302	REVENUES CONTROL	-602,477.89	-3,144,887.12
	10	7602	EXPENDITURES CONTROL	830,023.03	3,430,120.01
	10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-105,053.15
	10	8753	ASSIGNED-PURCH OBL - CURRENT	64,007.50	-68,282.00
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,850,910.20
		TOTAL FUND BALANCE		291,552.64	-2,739,012.46
		TOTAL LIABILITIES + FUND BALANCE		148,167.21	-2,897,464.58

BALANCE SHEET FOR 2022 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	20,952.69	397,871.55
		TOTAL ASSETS		20,952.69	397,871.55
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-798,255.38
	20	7603	PURCHASE OBLIGATIONS	-70,804.08	25,704.72
		TOTAL LIABILITIES		-70,804.08	-772,550.66
FUND BALANCE					
	20	6302	REVENUES CONTROL	-368,509.90	-1,097,699.78
	20	7602	EXPENDITURES CONTROL	347,557.21	1,498,083.61
	20	8753	ASSIGNED-PURCH OBL - CURRENT	70,804.08	-25,704.72
		TOTAL FUND BALANCE		49,851.39	374,679.11
		TOTAL LIABILITIES + FUND BALANCE		-20,952.69	-397,871.55

BALANCE SHEET FOR 2022 5

FUND: 25 SCHOOL ACTIVITY ACCOUNTS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	168,274.82
		TOTAL ASSETS		.00	168,274.82
FUND BALANCE					
	25	6302	REVENUES CONTROL	.00	2,867.00
	25	7602	EXPENDITURES CONTROL	.00	-3,071.29
	25	8737	RESTRICTED - OTHER	.00	-160,269.53
	25	8770	UNASSIGNED FUND BALANCE	.00	-7,801.00
		TOTAL FUND BALANCE		.00	-168,274.82
		TOTAL LIABILITIES + FUND BALANCE		.00	-168,274.82

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 5

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 5

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

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-12,000.02	16,736.58
		TOTAL ASSETS		-12,000.02	16,736.58
FUND BALANCE					
	36	6302	REVENUES CONTROL	-.04	-60.77
	36	7602	EXPENDITURES CONTROL	12,000.06	178,520.06
	36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-38,367.87
	36	8770	UNASSIGNED FUND BALANCE	.00	-156,828.00
		TOTAL FUND BALANCE		12,000.02	-16,736.58
		TOTAL LIABILITIES + FUND BALANCE		12,000.02	-16,736.58

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 5

FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-1,220,458.08	-1,470,367.83
	40	6111	INVESTMENTS	.00	4,742,059.91
		TOTAL ASSETS		-1,220,458.08	3,271,692.08
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	1,220,458.08	1,470,367.83
	40	8736	RESTRICTED - DEBT SERVICE	.00	-4,742,059.91
		TOTAL FUND BALANCE		1,220,458.08	-3,271,692.08
		TOTAL LIABILITIES + FUND BALANCE		1,220,458.08	-3,271,692.08

METCALFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 5

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	96.90	447,554.28
	51	6171	INVENTORIES FOR CONSUMPTION	.00	16,554.87
	51	6400O	DEFERRED OUTFLOWS OF RES	.00	147,700.00
	51	6400P	DEFERRED OF OF RESOURCES	.00	164,880.00
		TOTAL ASSETS		96.90	776,689.15
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-311,744.00
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-990,497.00
	51	7603	PURCHASE OBLIGATIONS	-20,450.00	28,950.00
	51	7700O	DEFERRED INFLOWS OF RESOURCES	.00	-60,133.00
	51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-17,609.00
		TOTAL LIABILITIES		-20,450.00	-1,351,033.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-132,901.13	-324,028.37
	51	7602	EXPENDITURES CONTROL	132,804.23	435,282.77
	51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	224,177.00
	51	8737P	RESTRICTED-OTHER	.00	843,226.00
	51	8739	REST- NET ASSETS (FOOD SERV)	.00	-559,470.55
	51	8753	ASSIGNED-PURCH OBL - CURRENT	20,450.00	-28,950.00
	51	8770	UNASSIGNED FUND BALANCE	.00	-15,893.00
		TOTAL FUND BALANCE		20,353.10	574,343.85
		TOTAL LIABILITIES + FUND BALANCE		-96.90	-776,689.15

BALANCE SHEET FOR 2022 5

FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
70	6101	CASH IN BANK	284.00	975.00
	TOTAL ASSETS		284.00	975.00
FUND BALANCE				
70	6302	REVENUES CONTROL	-284.00	-975.00
	TOTAL FUND BALANCE		-284.00	-975.00
TOTAL LIABILITIES + FUND BALANCE			-284.00	-975.00

BALANCE SHEET FOR 2022 5

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	3,042,947.65
	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	35,038,632.01
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,037,924.81
	80	8710 1627I	INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
		TOTAL FUND BALANCE		.00	-35,038,632.01
		TOTAL LIABILITIES + FUND BALANCE		.00	-35,038,632.01

BALANCE SHEET FOR 2022 5

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	-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
		TOTAL ASSETS		.00	380,124.28
FUND BALANCE					
	81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
	81	8711	INVESTMENT BUSINESS ASSETS	.00	-378,927.28
		TOTAL FUND BALANCE		.00	-380,124.28
		TOTAL LIABILITIES + FUND BALANCE		.00	-380,124.28

BALANCE SHEET FOR 2022 5

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 **