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METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2021 2

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		78,913.94	2,120,120.99
	TOTAL ASSETS			78,913.94	2,120,120.99
LIABILITIES					
10	7400-S	ACCRUED SICK LEAVE PAYABLE		.00	-59,254.06
10	7461	ACCR SALARIES & BENEFIT PAYABLE		19,437.79	-95,740.83
10	7461D	DENTAL		.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST		.00	.04
10	7461HI	HEALTH INS W/H PAYABLE		10,750.40	81,970.85
10	7461KE	KEA W/H PAYABLE		26.43	26.43
10	7469A	EDMONTON CITY TAX WH PAYABLE		31.03	31.03
10	7469B	METCALFE CO TAX WH PAYABLE		20.68	20.68
10	7471	FEDERAL TAX WITHHELD PAYABLE		112.22	112.22
10	7472	FICA WITHHELD PAYABLE		57.00	57.00
10	7473	STATE TAX WITHHELD PAYABLE		79.46	79.46
10	7474	KTRS WITHHELD PAYABLE		327.95	287.96
10	7475	CERS WITHHELD PAYABLE		177.95	-656.52
10	7477	Ky St Tr Life Ins W/H Payable		-150.59	-8,041.58
10	7491	KASA W/H Payable		.00	8.40
10	7493	SICK LEAVE PAYABLE IN PROCESS		35.70	35.70
10	7603	PURCHASE OBLIGATIONS		-25,216.25	68,250.29
	TOTAL LIABILITIES			5,689.77	-12,989.66
FUND BALANCE					
10	6302	REVENUES CONTROL		-629,600.66	-1,175,474.22
10	7602	EXPENDITURES CONTROL		519,780.70	1,023,126.53
10	8742	COMMITTED-SICK LEAVE PAYABLE		.00	-59,254.06
10	8753	ASSIGNED-PURCH OBL - CURRENT		25,216.25	-68,250.29
10	8770	UNASSIGNED FUND BALANCE		.00	-1,827,279.29
	TOTAL FUND BALANCE			-84,603.71	-2,107,131.33
TOTAL LIABILITIES + FUND BALANCE				-78,913.94	-2,120,120.99

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METCALFE COUNTY BOARD OF EDUCATION
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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	34,763.23	53,484.80
		TOTAL ASSETS	34,763.23	53,484.80
LIABILITIES				
	20	7603 PURCHASE OBLIGATIONS	76,097.79	319,552.75
		TOTAL LIABILITIES	76,097.79	319,552.75
FUND BALANCE				
	20	6302 REVENUES CONTROL	-155,893.47	-225,523.32
	20	7602 EXPENDITURES CONTROL	121,130.24	172,038.52
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-76,097.79	-319,552.75
		TOTAL FUND BALANCE	-110,861.02	-373,037.55
		TOTAL LIABILITIES + FUND BALANCE	<u>-34,763.23</u>	<u>-53,484.80</u>

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METCALFE COUNTY BOARD OF EDUCATION
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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	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
ASSETS					
	32	6101	CASH IN BANK	.00	368,790.00
			TOTAL ASSETS	.00	368,790.00
FUND BALANCE	32	6302	REVENUES CONTROL	.00	-368,790.00
			TOTAL FUND BALANCE	.00	-368,790.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-368,790.00

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	20.17	232,808.36
		TOTAL ASSETS	20.17	232,808.36
FUND BALANCE				
	36	6302 REVENUES CONTROL	-20.17	-41.34
	36	8735 RES-FUTURE CONTRS PROJ (BG-1)	.00	-232,767.02
		TOTAL FUND BALANCE	-20.17	-232,808.36
		TOTAL LIABILITIES + FUND BALANCE	-20.17	-232,808.36

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FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-243,053.30
	40	6111	INVESTMENTS	.00	3,601,743.55
TOTAL ASSETS				.00	3,358,690.25
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	243,053.30
	40	8736	RESTRICTED - DEBT SERVICE	.00	-3,601,743.55
TOTAL FUND BALANCE				.00	-3,358,690.25
TOTAL LIABILITIES + FUND BALANCE				.00	-3,358,690.25

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	213,263.90	590,591.49
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,004.86
51	64000	DEFERRED OUTFLOWS OF RES	.00	62,237.00
51	6400P	DEFERRED OF OF RESOURCES	.00	188,343.00
TOTAL ASSETS			213,263.90	864,176.35
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-223,459.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-766,540.00
51	7603	PURCHASE OBLIGATIONS	-66,296.47	100,421.78
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-42,422.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-59,550.00
TOTAL LIABILITIES			-66,296.47	-991,549.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-296,940.43	-297,011.00
51	7602	EXPENDITURES CONTROL	83,676.53	164,683.66
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	203,644.00
51	8737P	RESTRICTED-OTHER	.00	637,747.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-518,945.99
51	8753	ASSIGNED-PURCH OBL - CURRENT	66,296.47	-100,421.78
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	43,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-5,523.02
TOTAL FUND BALANCE			-146,967.43	127,372.87
TOTAL LIABILITIES + FUND BALANCE			<u><u>-213,263.90</u></u>	<u><u>-864,176.35</u></u>

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	-1,860.00	-614.24
		TOTAL ASSETS	-1,860.00	-614.24
FUND BALANCE				
	70	6302 REVENUES CONTROL	-140.00	-175.00
	70	7602 EXPENDITURES CONTROL	2,000.00	.00
	70	8770 UNASSIGNED FUND BALANCE	.00	789.24
		TOTAL FUND BALANCE	1,860.00	614.24
		TOTAL LIABILITIES + FUND BALANCE	1,860.00	614.24
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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	44,932,973.23
80	6222	ACCUM DEPR - BUILDINGS	.00	-10,605,680.64
80	6231	TECHNOLOGY EQUIPMENT	.00	2,854,989.24
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	475,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-342,355.02
TOTAL ASSETS			.00	35,447,236.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-35,446,529.61
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-35,447,236.81
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -35,447,236.81

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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	459,892.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-189,851.09
TOTAL ASSETS			.00	375,691.12
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-374,494.12
TOTAL FUND BALANCE			.00	-375,691.12
TOTAL LIABILITIES + FUND BALANCE			.00	-375,691.12

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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 **