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**METCALFE COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 12**
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glbalsht **1**

FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-803,873.97	1,904,798.63
	TOTAL ASSETS		-803,873.97	1,904,798.63
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-59,254.06
10	7421	ACCOUNTS PAYABLE	-577.95	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,442.49	-151,285.51
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	-3,309.15	74,745.08
10	7474	KTRS WITHHELD PAYABLE	-13,283.20	-13,323.19
10	7475	CERS WITHHELD PAYABLE	-54,187.77	-78,990.57
10	7477	Ky St Tr Life Ins W/H Payable	-435.57	-7,838.68
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	-46,075.68	21,534.66
	TOTAL LIABILITIES		-122,311.81	-214,580.56
FUND BALANCE				
10	6302	REVENUES CONTROL	-706,098.63	-11,099,521.59
10	7602	EXPENDITURES CONTROL	1,586,208.73	9,490,092.24
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-59,254.06
10	8753	ASSIGNED-PURCH OBL - CURRENT	46,075.68	-21,534.66
	TOTAL FUND BALANCE		926,185.78	-1,690,218.07
	TOTAL LIABILITIES + FUND BALANCE		-803,873.97	-1,904,798.63

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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	-258,140.42	-257,633.93
		TOTAL ASSETS	-258,140.42	-257,633.93
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-28,342.49	18.99
		TOTAL LIABILITIES	-28,342.49	18.99
FUND BALANCE				
20	6302	REVENUES CONTROL	-220,742.96	-2,575,650.08
20	7602	EXPENDITURES CONTROL	478,883.38	2,833,284.01
20	8753	ASSIGNED-PURCH OBL - CURRENT	28,342.49	-18.99
		TOTAL FUND BALANCE	286,482.91	257,614.94
		TOTAL LIABILITIES + FUND BALANCE	=====258,140.42=====	=====257,633.93=====

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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	-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	<u>131,398.00</u>	<u>.00</u>

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	- 796,422.00	.00
			TOTAL ASSETS	- 796,422.00	.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	- 299,438.00	-1,095,860.00
	32	7602	EXPENDITURES CONTROL	1,095,860.00	1,095,860.00
			TOTAL FUND BALANCE	796,422.00	.00
			TOTAL LIABILITIES + FUND BALANCE	<u>796,422.00</u>	<u>.00</u>

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	12,812.97	232,767.02
			TOTAL ASSETS	12,812.97	232,767.02
FUND BALANCE					
	36	6302	REVENUES CONTROL	-16.10	-500,304.67
	36	7602	EXPENDITURES CONTROL	-12,796.87	2,050,174.43
	36	8735	RES-FUTURE CONTRS PROJ (BG-1)	.00	-1,782,636.78
			TOTAL FUND BALANCE	-12,812.97	-232,767.02
			TOTAL LIABILITIES + FUND BALANCE	-12,812.97	-232,767.02
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METCALFE COUNTY BOARD OF EDUCATION
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FUND: 400 DEBT SERVICES FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	1,435,096.55	.00
	40	6111	INVESTMENTS	.00	3,601,743.55
TOTAL ASSETS				1,435,096.55	3,601,743.55
LIABILITIES					
	40	7603	PURCHASE OBLIGATIONS	-9,088.56	.00
TOTAL LIABILITIES				-9,088.56	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-1,443,209.78	-1,443,209.78
	40	7602	EXPENDITURES CONTROL	8,113.23	1,443,209.78
	40	8736	RESTRICTED - DEBT SERVICE	.00	-3,601,743.55
	40	8753	ASSIGNED-PURCH OBL - CURRENT	9,088.56	.00
TOTAL FUND BALANCE				-1,426,007.99	-3,601,743.55
TOTAL LIABILITIES + FUND BALANCE				-1,435,096.55	-3,601,743.55

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	70,472.72	245,336.04
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			70,472.72	518,920.90
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-223,459.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-766,540.00
51	7603	PURCHASE OBLIGATIONS	-42,889.99	43,200.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-42,422.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-59,550.00
TOTAL LIABILITIES			-42,889.99	-1,048,771.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-265,031.00	-1,774,413.11
51	7602	EXPENDITURES CONTROL	194,558.28	1,506,072.21
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	203,644.00
51	8737P	RESTRICTED-OTHER	.00	637,747.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	42,889.99	-43,200.00
TOTAL FUND BALANCE			-27,582.73	529,850.10
TOTAL LIABILITIES + FUND BALANCE			<u>-70,472.72</u>	<u>-518,920.90</u>

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	515.00	2,210.76
		TOTAL ASSETS	515.00	2,210.76
FUND BALANCE				
	70	6302 REVENUES CONTROL	-515.00	-4,210.76
	70	7602 EXPENDITURES CONTROL	.00	2,000.00
		TOTAL FUND BALANCE	-515.00	-2,210.76
		TOTAL LIABILITIES + FUND BALANCE	-515.00	-2,210.76
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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	-969,104.94
80	6221	BUILDING & BLDG IMPROVEMENTS		8,403.00	41,169,326.07
80	6222	ACCUM DEPR - BUILDINGS		.00	-9,798,655.47
80	6231	TECHNOLOGY EQUIPMENT		-19,410.56	2,855,337.67
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP		26,137.02	-2,387,562.24
80	6241	VEHICLES		.00	2,260,004.47
80	6242	ACCUM DEPR-VEHICLES		.00	-1,736,779.75
80	6251	GENERAL EQUIPMENT		-14,013.99	475,292.27
80	6252	ACCUM DEPR-GENERAL EQUIPMENT		14,013.99	-321,246.10
80	6261	CONSTRUCTION WORK IN PROGRESS		.00	1,622,715.45
TOTAL ASSETS				15,129.46	34,507,533.26
FUND BALANCE					
80	6302	REVENUES CONTROL		.00	1,502.02
80	7602	EXPENDITURES CONTROL		293.52	901.74
80	8710	INVESTMENT IN GOVERNMENT ASSET		-15,422.98	-34,509,229.82
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET		.00	-707.20
TOTAL FUND BALANCE				-15,129.46	-34,507,533.26
TOTAL LIABILITIES + FUND BALANCE				-15,129.46	-34,507,533.26

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDING & BLDG IMPROVEMENTS	.00	167,377.00
81	6222	ACCUM DEPR - BUILDINGS	.00	-90,932.46
81	6231	TECHNOLOGY EQUIPMENT	.00	14,192.68
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-9,827.10
81	6251	GENERAL EQUIPMENT	.00	353,722.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-159,506.93
TOTAL ASSETS			.00	275,025.53
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-273,828.53
TOTAL FUND BALANCE			.00	-275,025.53
TOTAL LIABILITIES + FUND BALANCE			.00	-275,025.53

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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 **