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METCALFE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-8,246.96	774,127.71
10	6130	INTERFUND RECEIVABLES	.00	278,416.02
TOTAL ASSETS			-8,246.96	1,052,543.73
LIABILITIES				
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-145,068.78
10	7421	ACCOUNTS PAYABLE	.00	577.95
10	7461	ACCR SALARIES & BENEFIT PAYABLE	325.72	-112,785.27
10	7461D	DENTAL	.00	-176.73
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04
10	7461HI	HEALTH INS W/H PAYABLE	11,575.94	76,815.38
10	7475	CERS WITHHELD PAYABLE	-25,437.45	-37,931.67
10	7477	Ky St Tr Life Ins W/H Payable	-273.63	-1,862.28
10	7491	KASA W/H Payable	.00	8.40
10	7603	PURCHASE OBLIGATIONS	2,707.99	118,198.55
TOTAL LIABILITIES			-11,101.43	-102,224.41
FUND BALANCE				
10	6302	REVENUES CONTROL	-677,624.94	-1,205,314.44
10	7602	EXPENDITURES CONTROL	699,681.32	1,009,348.92
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-145,068.78
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,707.99	-118,198.55
10	8770	UNASSIGNED FUND BALANCE	.00	-491,086.47
TOTAL FUND BALANCE			19,348.39	-950,319.32
TOTAL LIABILITIES + FUND BALANCE			8,246.96	-1,052,543.73

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-61,451.10	162,136.03
		TOTAL ASSETS	-61,451.10	162,136.03
LIABILITIES				
	20	7400 INTERFUND PAYABLES	.00	-278,416.02
	20	7481 DEFERRED REVENUE	.00	652.06
	20	7603 PURCHASE OBLIGATIONS	42,257.73	86,662.56
		TOTAL LIABILITIES	42,257.73	-191,101.40
FUND BALANCE				
	20	6302 REVENUES CONTROL	-174,818.50	-209,188.31
	20	7602 EXPENDITURES CONTROL	236,269.60	324,816.24
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-42,257.73	-86,662.56
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	36,305.05
	20	8770 UNASSIGNED FUND BALANCE	.00	-29,726.05
		TOTAL FUND BALANCE	19,193.37	35,544.37
		TOTAL LIABILITIES + FUND BALANCE	61,451.10	-155,557.03

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	68,390.00
			TOTAL ASSETS	.00	68,390.00
FUND BALANCE	31	6302	REVENUES CONTROL	.00	-68,390.00
			TOTAL FUND BALANCE	.00	-68,390.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-68,390.00

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	347,298.00
			TOTAL ASSETS	.00	347,298.00
FUND BALANCE	32	6302	REVENUES CONTROL	.00	-347,298.00
			TOTAL FUND BALANCE	.00	-347,298.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-347,298.00

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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	-204,102.02	-204,102.02
	40	6111	INVESTMENTS	.00	2,512,831.39
TOTAL ASSETS				-204,102.02	2,308,729.37
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	204,102.02	204,102.02
	40	8736	RESTRICTED - DEBT SERVICE	.00	-2,512,831.39
TOTAL FUND BALANCE				204,102.02	-2,308,729.37
TOTAL LIABILITIES + FUND BALANCE				204,102.02	-2,308,729.37

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**METCALFE COUNTY BOARD OF EDUCATION
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-37,263.32	389,414.17
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,003.69
51	6400	Deferred Outflows of Resources	.00	138,338.00
TOTAL ASSETS			-37,263.32	547,755.86
LIABILITIES				
51	7541	UNFUNDED PENSION LIABILITIES	.00	-566,447.00
51	7603	PURCHASE OBLIGATIONS	71,358.35	147,120.26
51	7700	Deferred Inflows of Resources	.00	-42,027.00
TOTAL LIABILITIES			71,358.35	-461,353.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-5,632.23	66,604.62
51	7602	EXPENDITURES CONTROL	42,895.55	-26,191.28
51	8737P	RESTRICTED-OTHER	.00	470,136.00
51	8739	REST- NET ASSETS (FOOD SERV)	.00	-367,387.72
51	8739P	RESTRICTED NET ASSETS PO	.00	-68,215.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-71,358.35	-147,120.26
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	71,200.00
51	8770	UNASSIGNED FUND BALANCE	.00	-85,428.48
TOTAL FUND BALANCE			-34,095.03	-86,402.12
TOTAL LIABILITIES + FUND BALANCE			=====37,263.32=====	=====547,755.86=====

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FUND: 7000 FIDUCIARY FUND - PENSION, INVE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	70	6101	CASH IN BANK	148.00	193.00
			TOTAL ASSETS	148.00	193.00
FUND BALANCE	70	6302	REVENUES CONTROL	-148.00	-193.00
			TOTAL FUND BALANCE	-148.00	-193.00
			TOTAL LIABILITIES + FUND BALANCE	-148.00	-193.00
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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	-947,562.30
80	6221	BUILDING & BLDG IMPROVEMENTS	.00	41,160,923.07
80	6222	ACCUM DEPR - BUILDINGS	.00	-9,002,620.23
80	6231	TECHNOLOGY EQUIPMENT	.00	2,831,196.73
80	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-2,302,450.24
80	6241	VEHICLES	.00	2,226,622.00
80	6242	ACCUM DEPR-VEHICLES	.00	-1,577,968.52
80	6251	GENERAL EQUIPMENT	.00	492,308.12
80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-324,982.19
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	166,640.74
TOTAL ASSETS			.00	34,060,313.01
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-34,059,605.81
80	8710	1627I INVESTMENT IN GOVERNMENT ASSET	.00	-707.20
TOTAL FUND BALANCE			.00	-34,060,313.01
TOTAL LIABILITIES + FUND BALANCE			.00	-34,060,313.01

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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	-87,812.27
81	6231	TECHNOLOGY EQUIPMENT	.00	16,549.01
81	6232	ACCUM DEPR-TECHNOLOGY EQUIP	.00	-12,177.19
81	6251	GENERAL EQUIPMENT	.00	307,351.34
81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-139,494.67
TOTAL ASSETS			.00	251,793.22
FUND BALANCE				
81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-1,197.00
81	8711	INVESTMENT BUSINESS ASSETS	.00	-250,596.22
TOTAL FUND BALANCE			.00	-251,793.22
TOTAL LIABILITIES + FUND BALANCE			.00	-251,793.22

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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 **