

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD		ACCOUNT BALANCE	
ASSETS							
10	6101	CASH IN BANK	-77,623.66	2,597,697.37			
10	6130	INTERFUND RECEIVABLES	.00	906,325.58			
	TOTAL ASSETS		-77,623.66	3,504,022.95			
LIABILITIES							
10	7400-S	ACCRUED SICK LEAVE PAYABLE	.00	-123,792.64			
10	7421	ACCOUNTS PAYABLE	.00	-75.00			
10	7461	ACCR SALARIES & BENEFIT PAYABLE	22,585.86	-135,854.69			
10	7461D	DENTAL	.00	-176.73			
10	7461G	GARNISHMENT W/H PAYABLE	.00	655.75			
10	7461H	HEALTH INSURANCE EMPLOYER COST	.00	.04			
10	7461HI	HEALTH INS W/H PAYABLE	2,439.84	125,740.67			
10	7461KE	KEA W/H PAYABLE	.00	-13.94			
10	7469A	EDMONTON CITY TAX WH PAYABLE	-18.28	.00			
10	7469B	METCALFE CO TAX WH PAYABLE	-12.18	.00			
10	7471	FEDERAL TAX WITHHELD PAYABLE	-140.38	.00			
10	7472	FICA WITHHELD PAYABLE	-182.32	.00			
10	7473	STATE TAX WITHHELD PAYABLE	-50.77	.00			
10	7474	KTRS WITHHELD PAYABLE	.00	1,500.17			
10	7475	CERS WITHHELD PAYABLE	-70,941.06	-72,606.54			
10	7477	KY St Tr Life Ins w/H Payable	-340.62	-14,309.27			
10	7491	KASA w/H Payable	.00	8.40			
10	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-28.56			
10	7603	PURCHASE OBLIGATIONS	5,032.09	153,802.71			
	TOTAL LIABILITIES		-41,627.82	-65,149.63			
FUND BALANCE							
10	6302	REVENUES CONTROL	-683,521.19	-3,400,070.92			
10	7602	EXPENDITURES CONTROL	807,804.76	3,444,033.23			
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-123,792.64			
10	8753	ASSIGNED-PURCH OBL - CURRENT	-5,032.09	-153,802.71			
10	8770	UNASSIGNED FUND BALANCE	.00	-3,205,240.28			
	TOTAL FUND BALANCE		119,251.48	-3,438,873.32			
	TOTAL LIABILITIES + FUND BALANCE		77,623.66	-3,504,022.95			

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METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	20	6101	CASH IN BANK
		506,474.50	604,104.67
		506,474.50	604,104.67
LIABILITIES	20	7400	INTERFUND PAYABLES
		7481	DEFERRED REVENUE
		7603	PURCHASE OBLIGATIONS
		577,722.19	686,351.53
		577,722.19	-221,449.05
FUND BALANCE	20	6302	REVENUES CONTROL
		7602	EXPENDITURES CONTROL
		8753	ASSIGNED-PURCH OBL - CURRENT
		-842,737.47	-1,772,340.80
		336,262.97	2,076,036.71
		-577,722.19	-686,351.53
		-1,084,196.69	-382,655.62
		-506,474.50	-604,104.67
TOTAL LIABILITIES + FUND BALANCE			

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 25 SCHOOL ACTIVITY ACCOUNTS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101	.00	203,762.75
25	6153	.00	210.00
	TOTAL ASSETS		203,972.75
LIABILITIES			
25	7421	.00	5,616.59
	TOTAL LIABILITIES		5,616.59
FUND BALANCE			
25	7602	.00	-6,002.54
25	8737	.00	-203,586.80
	TOTAL FUND BALANCE		-209,589.34
	TOTAL LIABILITIES + FUND BALANCE		-203,972.75

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 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

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 320 BUILDING FUND (5 CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
32	6101	.00	402,232.00
	TOTAL ASSETS	.00	402,232.00
FUND BALANCE	32	.00	-402,232.00
	TOTAL FUND BALANCE	.00	-402,232.00
	REVENUES CONTROL		
	TOTAL LIABILITIES + FUND BALANCE	.00	-402,232.00

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101	-18,164.39	-87,700.13
	TOTAL ASSETS	-18,164.39	-87,700.13
FUND BALANCE			
36	6302	-.31	-1.39
36	7602	18,164.70	104,438.46
36	8735	.00	-16,736.94
	TOTAL FUND BALANCE	18,164.39	87,700.13
	TOTAL LIABILITIES + FUND BALANCE	18,164.39	87,700.13

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICES FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101	-989,878.13	-1,236,486.17
40	6111	.00	5,332,209.80
	TOTAL ASSETS	-989,878.13	4,095,723.63
FUND BALANCE			
40	7602	989,878.13	1,236,486.17
40	8736	.00	-5,332,209.80
	TOTAL FUND BALANCE	989,878.13	-4,095,723.63
	TOTAL LIABILITIES + FUND BALANCE	989,878.13	-4,095,723.63

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	-7,420.97	527,137.89
51	6171	.00	15,784.06
51	64000	.00	154,963.00
51	6400P	.00	129,052.00
TOTAL ASSETS		-7,420.97	826,936.95
LIABILITIES			
51	75410	.00	-261,016.00
51	7541P	.00	-869,474.00
51	7603	-118,649.00	58,410.04
51	77000	.00	-133,134.00
51	7700P	.00	-157,515.00
TOTAL LIABILITIES		-118,649.00	-1,362,728.96
FUND BALANCE			
51	6302	-144,918.67	-411,407.59
51	7602	152,339.64	502,567.29
51	87370	.00	239,187.00
51	8737P	.00	897,937.00
51	8739	.00	-634,081.65
51	8753	118,649.00	-58,410.04
51	8755	.00	1,300.00
51	8770	.00	-1,300.00
TOTAL FUND BALANCE		126,069.97	535,792.01
TOTAL LIABILITIES + FUND BALANCE		7,420.97	-826,936.95

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 7000 FIDUCIARY FUND - PENSION, INVE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
70	6101	138.00	903.00
	TOTAL ASSETS	138.00	903.00
FUND BALANCE			
70	6302	-138.00	-549.00
70	8770	.00	-354.00
	TOTAL FUND BALANCE	-138.00	-903.00
	TOTAL LIABILITIES + FUND BALANCE	-138.00	-903.00

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND : 8 GOVERNMENTAL ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
80	6201		
80	6211	.00	174,704.66
80	6212	.00	1,163,501.17
80	6221	.00	-1,021,186.08
80	6222	.00	45,394,092.51
80	6231	.00	-12,524,012.62
80	6232	.00	3,013,224.35
80	6241	.00	-2,367,400.05
80	6242	.00	2,147,378.47
80	6251	.00	-2,076,668.64
80	6252	.00	493,316.38
80	6261	.00	-364,310.46
			158,347.60
	TOTAL ASSETS	.00	34,190,987.29
FUND BALANCE			
80	8710	.00	-34,190,280.09
80	8710	.00	-707.20
	TOTAL FUND BALANCE	.00	-34,190,987.29
	TOTAL LIABILITIES + FUND BALANCE	.00	-34,190,987.29

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 81 FOOD SERVICE ASSETS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
81	6221	.00	197,782.00
81	6222	.00	-103,644.48
81	6231	.00	9,516.56
81	6232	.00	-8,449.12
81	6251	.00	565,232.62
81	6252	.00	-241,997.37
	TOTAL ASSETS	.00	418,440.21
FUND BALANCE			
81	8710	.00	-1,197.00
81	8711	.00	-417,243.21
	TOTAL FUND BALANCE	.00	-418,440.21
	TOTAL LIABILITIES + FUND BALANCE	.00	-418,440.21

METCALFE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 9 LONG TERM DEBT ACCOUNT GROUP		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
90	6304	.00	5,958,167.60
	TOTAL ASSETS	.00	5,958,167.60
LIABILITIES			
90	7511	.00	-5,504,730.00
	TOTAL LIABILITIES	.00	-5,504,730.00
FUND BALANCE			
90	8732	.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 Cheyenne Perry **