

12/17/2019 15:02
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MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 1
glkyafpr

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	4,954,385.21
ACCOUNTS RECEIVABLE	152,205.03
PREPAID EXPENDITURES	48,830.21
TOTAL ASSETS	5,155,420.45
LIABILITIES	
INTERFUND PAYABLES	-59,388.65
ACCOUNTS PAYABLE	-92,474.69
ACCR SALARIES & BENEFIT PAYABLE	-75,786.57
ANTHEM BLUE CROSS/SHIELD	-75,592.09
HEALTHCARE SPENDING	-6,774.94
KY STATE TREASURER - GRO	-2,194.33
OPTIONAL TAX VISION	-1,885.32
ACCRUED UNEMPLOYMENT	-15.39
ACCOUNTS PAYABLE- WORKERS COM	-11,569.40
LOCAL TAX WITHHELD PAYABLE	-2.94
KTRS WITHHELD PAYABLE	-18,712.95
CERS WITHHELD PAYABLE	-185,234.85
TOTAL LIABILITIES	-529,632.12
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-48,830.00
COMMITTED - SICK LEAVE PAYABLE	-54,529.04
UNASSIGNED FUND BALANCE	-4,522,429.29
TOTAL FUND BALANCE FOR FUND 1	-4,625,788.33

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 2
glkyafpr

SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
INTERFUND RECEIVABLES	59,388.65
ACCOUNTS RECEIVABLE	1,006,043.00
TOTAL ASSETS	1,065,431.65
LIABILITIES	
ACCOUNTS PAYABLE	-6,202.48
ADVANCES FROM GRANTORS	-1,059,229.17
TOTAL LIABILITIES	-1,065,431.65

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 3
glkyafpr

DIST ACTIVITY (SPEC REV MY) (22)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	44,142.29
TOTAL ASSETS	44,142.29
LIABILITIES	
DEFERRED REVENUE	-608.26
TOTAL LIABILITIES	-608.26
FUND BALANCE	
RESTRICTED - OTHER	-43,534.03
TOTAL FUND BALANCE FOR FUND 22	-43,534.03

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 4
glkyafpr

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	15,583.00
TOTAL ASSETS	15,583.00
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-15,583.00
TOTAL FUND BALANCE FOR FUND 320	-15,583.00

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 5
glkyafpr

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,374,048.83
TOTAL ASSETS	1,374,048.83
LIABILITIES	
ACCOUNTS PAYABLE	-372,350.42
TOTAL LIABILITIES	-372,350.42
FUND BALANCE	
RESTRICTED-FUTURE CONSTR BG-1	-1,001,698.41
TOTAL FUND BALANCE FOR FUND 360	-1,001,698.41

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 6
glkyafpr

DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	42,303.11
TOTAL ASSETS	42,303.11
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-42,303.11
TOTAL FUND BALANCE FOR FUND 400	-42,303.11

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 7
glkyafpr

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	194,943.99
ACCOUNTS RECEIVABLE	7,966.99
INVENTORIES FOR CONSUMPTION	87,120.47
Deferred Outflows pension	42,409.00
Deferred Pension outflows	112,471.00
TOTAL ASSETS	444,911.45
LIABILITIES	
ACCOUNTS PAYABLE	-11,475.04
Net OPEB Liability	-131,910.00
Net Pension Liability	-451,858.00
Deferred Inflows - pension	-27,688.00
Deferred Inflows - Pension	-38,700.00
TOTAL LIABILITIES	-661,631.04
FUND BALANCE	
RESTRICTED OTHER - PENSION	117,189.00
Restricted fund equity	378,087.00
RESTRICTED-NEW ASSETS	-278,556.41
TOTAL FUND BALANCE FOR FUND 51	216,719.59

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 8
glkyafpr

FIDUCIARY FUND - PENSION, INVE (700	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	84,059.99
TOTAL ASSETS	84,059.99
FUND BALANCE	
RESTRICTED - OTHER	-84,059.99
TOTAL FUND BALANCE FOR FUND 7000	-84,059.99

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 9
glkyafpr

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	744,437.00
LAND IMPROVEMENTS	1,367,391.33
ACCUM. DEPREC-LAND IMPROVEMENT	-801,696.28
BUILDING AND BUILDING IMPROVEM	56,627,641.44
ACCUM. DEPREC. - BUILDINGS	-27,864,903.93
TECHNOLOGY EQUIPMENT	143,617.68
ACCUM. DEPREC. - TECH. DEPART.	-127,358.40
VEHICLES	4,845,659.89
ACCUMULATED DEPRECIATION-VEHIC	-3,308,043.56
GENERAL EQUIPMENT	756,808.78
ACCUM. DEPREC. - GENERAL EQUIP	-504,915.37
CONSTRUCTION WORK IN PROGRESS	1,283,141.16
TOTAL ASSETS	33,161,779.74
FUND BALANCE	
INVESTMENT IN GOVERNMENTAL AS.	-33,161,779.74
TOTAL FUND BALANCE FOR FUND 8	-33,161,779.74

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 10
glkyafpr

FOOD SERVICE (81)	ACCOUNT BALANCE
ASSETS	
BUILDING AND BUILDING IMPROVEM	23,000.00
ACCUM. DEPREC. - BUILDINGS	-6,297.63
GENERAL EQUIPMENT	774,993.22
ACCUM. DEPREC. - GENERAL EQUIP	-520,790.67
TOTAL ASSETS	270,904.92
FUND BALANCE	
INVESTMENT IN BUSN. TYPE ASSET	-270,904.92
TOTAL FUND BALANCE FOR FUND 81	-270,904.92

12/17/2019 15:02
9401mkin

MC CREARY COUNTY BOARD OF EDUCATION
BALANCE SHEET REPORT FOR FY2019

P 11
glkyafpr

FOOD SERVICE (81)

ACCOUNT
BALANCE

** END OF REPORT - Generated by Michelle King **