

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	709,755.99	2,351,413.61
		TOTAL ASSETS	709,755.99	2,351,413.61
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	42.22	42.22
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,447.20	1,510.47
10	7461UC	ACCRUED LIAB UNEMPL INS	-754.33	-896.47
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,610.53	26,179.44
10	7471	FEDERAL TAX WITHHELD PAYABLE	71.28	454.83
10	7472	FICA WITHHELD PAYABLE	23.72	114.60
10	7473	STATE TAX WITHHELD PAYABLE	35.64	165.70
10	7474	KTRS WITHHELD PAYABLE	129.67	865.44
10	7603	PURCHASE OBLIGATIONS	23,344.09	1,233,796.65
		TOTAL LIABILITIES	20,728.96	1,262,232.88
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,195,598.41	-3,049,897.91
10	7602	EXPENDITURES CONTROL	488,457.55	739,888.77
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-70,349.55
10	8753	ASSIGNED-PURCH OBL - CURRENT	-23,344.09	-1,233,796.65
10	8770	UNASSIGNED FUND BALANCE	.00	-26,750.00
		TOTAL FUND BALANCE	-730,484.95	-3,640,905.34
		TOTAL LIABILITIES + FUND BALANCE	-709,755.99	-2,378,672.46

BALANCE SHEET FOR 2022 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	153,724.16	-177,833.05
		TOTAL ASSETS	153,724.16	-177,833.05
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	80,503.62	208,637.86
		TOTAL LIABILITIES	80,503.62	208,637.86
FUND BALANCE				
20	6302	REVENUES CONTROL	-342,906.22	-195,961.10
20	7602	EXPENDITURES CONTROL	189,182.06	373,794.15
20	8753	ASSIGNED-PURCH OBL - CURRENT	-80,503.62	-208,637.86
		TOTAL FUND BALANCE	-234,227.78	-30,804.81
		TOTAL LIABILITIES + FUND BALANCE	-153,724.16	177,833.05

BALANCE SHEET FOR 2022 2

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-967.98	35,025.63
		TOTAL ASSETS	-967.98	35,025.63
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-968.92	460.41
		TOTAL LIABILITIES	-968.92	460.41
FUND BALANCE				
21	6302	REVENUES CONTROL	-74.00	-39,377.61
21	7602	EXPENDITURES CONTROL	1,041.98	4,351.98
21	8753	ASSIGNED-PURCH OBL - CURRENT	968.92	-460.41
		TOTAL FUND BALANCE	1,936.90	-35,486.04
		TOTAL LIABILITIES + FUND BALANCE	967.98	-35,025.63

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BALANCE SHEET FOR 2022 2

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	11,034.57	43,966.98
		TOTAL ASSETS	11,034.57	43,966.98
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-100.00	.00
25	7603	PURCHASE OBLIGATIONS	1,635.89	44,742.39
		TOTAL LIABILITIES	1,535.89	44,742.39
FUND BALANCE				
25	6302	REVENUES CONTROL	-13,741.29	-54,816.55
25	7602	EXPENDITURES CONTROL	2,806.72	10,849.57
25	8753	ASSIGNED-PURCH OBL - CURRENT	-1,635.89	-44,742.39
		TOTAL FUND BALANCE	-12,570.46	-88,709.37
		TOTAL LIABILITIES + FUND BALANCE	-11,034.57	-43,966.98

BALANCE SHEET FOR 2022 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	138,962.00
		TOTAL ASSETS	.00	138,962.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-138,962.00
31	8737	RESTRICTED - OTHER	.00	91,385.00
31	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-91,385.00
		TOTAL FUND BALANCE	.00	-138,962.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-138,962.00

BALANCE SHEET FOR 2022 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	395,901.48
		TOTAL ASSETS	.00	395,901.48
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-395,901.48
32	8737	RESTRICTED - OTHER	.00	84,509.48
32	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-84,509.48
		TOTAL FUND BALANCE	.00	-395,901.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-395,901.48

BALANCE SHEET FOR 2022 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,216,549.90	517,596.33
		TOTAL ASSETS	-1,216,549.90	517,596.33
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,001,925.69	360,038.10
		TOTAL LIABILITIES	-1,001,925.69	360,038.10
FUND BALANCE				
36	6302	REVENUES CONTROL	31,631.85	31,631.85
36	7602	EXPENDITURES CONTROL	1,184,918.05	1,898,191.97
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,447,420.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,001,925.69	-360,038.10
		TOTAL FUND BALANCE	2,218,475.59	-877,634.43
		TOTAL LIABILITIES + FUND BALANCE	1,216,549.90	-517,596.33

BALANCE SHEET FOR 2022 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-167,360.18
		TOTAL ASSETS	.00	-167,360.18
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	167,360.18
		TOTAL FUND BALANCE	.00	167,360.18
		TOTAL LIABILITIES + FUND BALANCE	.00	167,360.18

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BALANCE SHEET FOR 2022 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-42,346.50	134,315.42
51	6171	INVENTORIES FOR CONSUMPTION	.00	39,322.04
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	12,868.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	61,833.00
	TOTAL ASSETS		-42,346.50	248,338.46
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-23,713.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-482,695.00
51	7603	PURCHASE OBLIGATIONS	-44,222.56	430,728.26
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-41,639.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-25,133.00
	TOTAL LIABILITIES		-44,222.56	-142,451.74
FUND BALANCE				
51	6302	REVENUES CONTROL	-25,670.51	-229,500.84
51	7602	EXPENDITURES CONTROL	68,017.01	95,175.42
51	8737P	RESTRICTED - OTHER	.00	498,479.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	10.00
51	8739I	INVENTORIES	.00	-39,322.04
51	8753	ASSIGNED-PURCH OBL - CURRENT	44,222.56	-430,728.26
51	8770	UNASSIGNED FUND BALANCE	.00	30,664.46
	TOTAL FUND BALANCE		86,569.06	-75,222.26
	TOTAL LIABILITIES + FUND BALANCE		42,346.50	-217,674.00

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BALANCE SHEET FOR 2022 2

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	302,590.01
80	6211	LAND IMPROVEMENTS	.00	264,754.42
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-238,831.32
80	6221	BUILDING & BUILDING IMPROVEMTS	.00	15,650,368.71
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-5,970,310.14
80	6241	VEHICLES	.00	2,426,542.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,524,449.36
80	6251	GENERAL EQUIPMENT	.00	112,852.88
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-79,814.33
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,523,628.98
TOTAL ASSETS			.00	26,467,331.85
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-26,467,331.85
TOTAL FUND BALANCE			.00	-26,467,331.85
TOTAL LIABILITIES + FUND BALANCE			.00	-26,467,331.85

BALANCE SHEET FOR 2022 2

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	158,112.48
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-111,117.15
		TOTAL ASSETS	.00	46,995.33
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-46,995.33
		TOTAL FUND BALANCE	.00	-46,995.33
		TOTAL LIABILITIES + FUND BALANCE	.00	-46,995.33

** END OF REPORT - Generated by Lorri Bartley **