

01/02/2020 15:00
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MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 1
gibalsht

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -25,147.06 | 1,836,962.53 |
| | TOTAL ASSETS | | -25,147.06 | 1,836,962.53 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -68.88 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | .00 | 1,422.84 |
| 10 | 7461UC | ACCRUED LIAB UNEMPL INS | -265.06 | -1,608.00 |
| 10 | 7461WC | ACCRUED LIAB WOKMENS COMP | -1,767.78 | 10,563.13 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -202,938.49 | 526,353.24 |
| | TOTAL LIABILITIES | | -204,971.33 | 536,662.33 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -666,824.45 | -5,036,736.67 |
| 10 | 7602 | EXPENDITURES CONTROL | 694,004.35 | 3,277,877.45 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 202,938.49 | -526,353.24 |
| 10 | 8757 | ASSIGNED - OTHER | .00 | -109,708.52 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | 21,296.12 |
| | TOTAL FUND BALANCE | | 230,118.39 | -2,373,624.86 |
| TOTAL LIABILITIES + FUND BALANCE | | | 25,147.06 | -1,836,962.53 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 2
gibalsht

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|----------------------------------|-----------------------|-----------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -137,438.74 | -415,512.44 |
| | | TOTAL ASSETS | -137,438.74 | -415,512.44 |
| LIABILITIES | | | | |
| 20 | 7603 | PURCHASE OBLIGATIONS | 9,139.26 | 103,747.72 |
| | | TOTAL LIABILITIES | 9,139.26 | 103,747.72 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -48,762.99 | -575,494.08 |
| 20 | 7602 | EXPENDITURES CONTROL | 186,201.73 | 974,977.52 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -9,139.26 | -103,747.72 |
| | | TOTAL FUND BALANCE | 128,299.48 | 295,735.72 |
| | | TOTAL LIABILITIES + FUND BALANCE | 137,438.74 | 399,483.44 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 3
gibalsht

| FUND: 21 DISTRICT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -967.09 | 45,557.83 |
| | | TOTAL ASSETS | -967.09 | 45,557.83 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -3,367.49 | 3,170.00 |
| | | TOTAL LIABILITIES | -3,367.49 | 3,170.00 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -2,578.35 | -62,595.74 |
| 21 | 7602 | EXPENDITURES CONTROL | 3,545.44 | 17,037.91 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 3,367.49 | -3,170.00 |
| | | TOTAL FUND BALANCE | 4,334.58 | -48,727.83 |
| | | TOTAL LIABILITIES + FUND BALANCE | 967.09 | -45,557.83 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 4
gibalsht

| FUND: 25 STUDENT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|------|----------------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | 1,514.67 | 32,848.82 |
| | | TOTAL ASSETS | <u>1,514.67</u> | <u>32,848.82</u> |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | 1,587.53 | 20,530.89 |
| | | TOTAL LIABILITIES | <u>1,587.53</u> | <u>20,530.89</u> |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -11,405.40 | -118,493.14 |
| 25 | 7602 | EXPENDITURES CONTROL | 9,890.73 | 85,644.32 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -1,587.53 | -20,530.89 |
| | | TOTAL FUND BALANCE | <u>-3,102.20</u> | <u>-53,379.71</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u><u>-1,514.67</u></u> | <u><u>-32,848.82</u></u> |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 5
gibalsht

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 224,970.88 |
| | TOTAL ASSETS | | .00 | 224,970.88 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -46,500.00 |
| 31 | 8734 | RESTRICT FOR SFCC ESCROW-PRIOR | .00 | -31,028.88 |
| 31 | 8735 | RESTRICTED FOR FUTURE CONST. | .00 | -94,910.00 |
| 31 | 8738 | RESTRICT FOR SFCC ESCROW-CURR | .00 | -52,532.00 |
| | TOTAL FUND BALANCE | | .00 | -224,970.88 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -224,970.88 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 6
gibalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 430,621.88 |
| | TOTAL ASSETS | | .00 | 430,621.88 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -426,791.00 |
| 32 | 8738 | RESTRICT FOR SFCC ESCROW-CURR | .00 | -3,830.88 |
| | TOTAL FUND BALANCE | | .00 | -430,621.88 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -430,621.88 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 7
gibalsht

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -365,548.16 | 12,198,574.91 |
| | | TOTAL ASSETS | -365,548.16 | 12,198,574.91 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -237,406.28 | 526,851.19 |
| | | TOTAL LIABILITIES | -237,406.28 | 526,851.19 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -23,035.38 | -116,362.84 |
| 36 | 7602 | EXPENDITURES CONTROL | 388,583.54 | 1,696,967.86 |
| 36 | 8735 | RESTRICTED FOR FUTURE CONST. | .00 | -13,779,179.93 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 237,406.28 | -526,851.19 |
| | | TOTAL FUND BALANCE | 602,954.44 | -12,725,426.10 |
| TOTAL LIABILITIES + FUND BALANCE | | | =====365,548.16===== | ===== -12,198,574.91===== |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 8
gibalsht

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | -58,904.61 |
| | | TOTAL ASSETS | .00 | -58,904.61 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 58,904.61 |
| | | TOTAL FUND BALANCE | .00 | 58,904.61 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 58,904.61 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 9
gibalsht

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -4,750.02 | 84,805.42 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 11,030.60 |
| 51 | 6400O | DEFERRED OUTFLOWS OF RESOURCES | .00 | 7,935.00 |
| 51 | 6400P | DEFERRED OUTFLOWS OF RESOURCES | .00 | 57,806.00 |
| TOTAL ASSETS | | | -4,750.02 | 161,577.02 |
| LIABILITIES | | | | |
| 51 | 7541O | UNFUNDED OPEB LIABILITIES | .00 | -25,456.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -452,390.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -53,834.09 | 170,756.95 |
| 51 | 7700O | DEFERRED INFLOW OF RESOURCES | .00 | -34,634.00 |
| 51 | 7700P | DEFERRED INFLOW OF RESOURCES | .00 | -33,467.00 |
| TOTAL LIABILITIES | | | -53,834.09 | -375,190.05 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -83,666.14 | -595,007.11 |
| 51 | 7602 | EXPENDITURES CONTROL | 88,416.16 | 510,201.69 |
| 51 | 8712 | UNRESTRICTED NET ASSETS | .00 | -42,353.00 |
| 51 | 8737P | RESTRICTED - OTHER | .00 | 480,206.00 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00 | 42,353.00 |
| 51 | 8739I | INVENTORIES | .00 | -11,030.60 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 53,834.09 | -170,756.95 |
| TOTAL FUND BALANCE | | | 58,584.11 | 213,613.03 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>4,750.02</u> | <u>-161,577.02</u> |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 10
gibalsht

| 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 | -223,521.63 |
| 80 | 6221 | BUILDING & BUILDING IMPROVEMTS | .00 | 15,500,352.50 |
| 80 | 6222 | ACCUM DEP - BUILDING & IMPROV | .00 | -5,209,442.70 |
| 80 | 6241 | VEHICLES | .00 | 2,136,632.00 |
| 80 | 6242 | ACCUMULATED DEPRECIATION | .00 | -1,352,837.52 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 96,607.88 |
| 80 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -76,038.64 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 766,755.77 |
| TOTAL ASSETS | | | .00 | 12,205,852.09 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | .00 | -12,205,852.09 |
| TOTAL FUND BALANCE | | | .00 | -12,205,852.09 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -12,205,852.09 |

01/02/2020 15:00
94151bar

MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 6

P 11
gibalsht

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 128,583.68 |
| 81 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -109,191.90 |
| | TOTAL ASSETS | | .00 | 19,391.78 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENTS BUSINESS ASSETS | .00 | -19,391.78 |
| | TOTAL FUND BALANCE | | .00 | -19,391.78 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== .00 | ===== -19,391.78 |

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