

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-21,529.62	2,282,412.88
		TOTAL ASSETS	-21,529.62	2,282,412.88
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	16.02
10	7461	ACCR SALARIES & BENEFIT PAYABLE	3,138.77	3,898.95
10	7461UC	ACCRUED LIAB UNEMPL INS	-4,103.43	-6,170.64
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,679.43	3,338.89
10	7603	PURCHASE OBLIGATIONS	-86,156.60	575,856.42
		TOTAL LIABILITIES	-90,800.69	576,939.64
FUND BALANCE				
10	6302	REVENUES CONTROL	-559,197.80	-6,403,055.57
10	7602	EXPENDITURES CONTROL	585,371.51	4,189,400.17
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-113,993.96
10	8753	ASSIGNED-PURCH OBL - CURRENT	86,156.60	-575,856.42
10	8770	UNASSIGNED FUND BALANCE	.00	44,153.26
		TOTAL FUND BALANCE	112,330.31	-2,859,352.52
		TOTAL LIABILITIES + FUND BALANCE	21,529.62	-2,282,412.88

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	31,865.88	-556,168.68
		TOTAL ASSETS	31,865.88	-556,168.68
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-10.86	.02
20	7603	PURCHASE OBLIGATIONS	73,658.10	134,650.45
		TOTAL LIABILITIES	73,647.24	134,650.47
FUND BALANCE				
20	6302	REVENUES CONTROL	-243,927.07	-1,522,957.09
20	7602	EXPENDITURES CONTROL	212,072.05	2,079,125.75
20	8753	ASSIGNED-PURCH OBL - CURRENT	-73,658.10	-134,650.45
		TOTAL FUND BALANCE	-105,513.12	421,518.21
		TOTAL LIABILITIES + FUND BALANCE	-31,865.88	556,168.68

BALANCE SHEET FOR 2022 7

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,453.67	32,249.18
		TOTAL ASSETS	-1,453.67	32,249.18
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-2,100.00	608.00
		TOTAL LIABILITIES	-2,100.00	608.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-770.86	-48,871.50
21	7602	EXPENDITURES CONTROL	2,224.53	16,622.32
21	8753	ASSIGNED-PURCH OBL - CURRENT	2,100.00	-608.00
		TOTAL FUND BALANCE	3,553.67	-32,857.18
		TOTAL LIABILITIES + FUND BALANCE	1,453.67	-32,249.18

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 7

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	2,298.63	53,003.56
		TOTAL ASSETS	2,298.63	53,003.56
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-500.96	.00
25	7603	PURCHASE OBLIGATIONS	3,382.49	25,114.90
		TOTAL LIABILITIES	2,881.53	25,114.90
FUND BALANCE				
25	6302	REVENUES CONTROL	-5,023.90	-112,515.95
25	7602	EXPENDITURES CONTROL	3,226.23	59,512.39
25	8753	ASSIGNED-PURCH OBL - CURRENT	-3,382.49	-25,114.90
		TOTAL FUND BALANCE	-5,180.16	-78,118.46
		TOTAL LIABILITIES + FUND BALANCE	-2,298.63	-53,003.56

BALANCE SHEET FOR 2022 7

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 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-94,218.11
		TOTAL ASSETS	.00	-94,218.11
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-658,991.48
32	7602	EXPENDITURES CONTROL	.00	753,209.59
32	8737	RESTRICTED - OTHER	.00	84,509.48
32	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-84,509.48
		TOTAL FUND BALANCE	.00	94,218.11
		TOTAL LIABILITIES + FUND BALANCE	.00	94,218.11

BALANCE SHEET FOR 2022 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-8,829.60	-81,016.09
		TOTAL ASSETS	-8,829.60	-81,016.09
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-8,829.60	177,981.23
		TOTAL LIABILITIES	-8,829.60	177,981.23
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	43,704.61
36	7602	EXPENDITURES CONTROL	8,829.60	2,484,731.63
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,447,420.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	8,829.60	-177,981.23
		TOTAL FUND BALANCE	17,659.20	-96,965.14
		TOTAL LIABILITIES + FUND BALANCE	8,829.60	81,016.09

BALANCE SHEET FOR 2022 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-194,985.05	369,597.68
		TOTAL ASSETS	-194,985.05	369,597.68
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,633,010.03
40	7602	EXPENDITURES CONTROL	194,985.05	1,263,412.35
		TOTAL FUND BALANCE	194,985.05	-369,597.68
		TOTAL LIABILITIES + FUND BALANCE	194,985.05	-369,597.68

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BALANCE SHEET FOR 2022 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-12,282.84	134,350.26
51	6171	INVENTORIES FOR CONSUMPTION	.00	39,322.04
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	53,041.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	35,931.00
	TOTAL ASSETS		-12,282.84	262,644.30
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-91,666.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-540,160.00
51	7603	PURCHASE OBLIGATIONS	-16,456.13	210,295.15
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-26,884.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-907.00
	TOTAL LIABILITIES		-16,456.13	-449,321.85
FUND BALANCE				
51	6302	REVENUES CONTROL	-36,659.12	-604,004.69
51	7602	EXPENDITURES CONTROL	48,941.96	469,644.43
51	8737P	RESTRICTED - OTHER	.00	570,645.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	10.00
51	8739I	INVENTORIES	.00	-39,322.04
51	8753	ASSIGNED-PURCH OBL - CURRENT	16,456.13	-210,295.15
	TOTAL FUND BALANCE		28,738.97	186,677.55
	TOTAL LIABILITIES + FUND BALANCE		12,282.84	-262,644.30

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BALANCE SHEET FOR 2022 7

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	9,687,165.88
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-2,906,279.59
80	6241	VEHICLES	50,715.00	2,477,257.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,524,449.36
80	6251	GENERAL EQUIPMENT	.00	130,647.20
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-79,814.33
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,483,298.03
TOTAL ASSETS			50,715.00	23,596,337.94
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	3,062,719.26
80	7602	EXPENDITURES CONTROL	.00	33,558.02
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-50,715.00	-26,692,615.22
TOTAL FUND BALANCE			-50,715.00	-23,596,337.94
TOTAL LIABILITIES + FUND BALANCE			-50,715.00	-23,596,337.94

BALANCE SHEET FOR 2022 7

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

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