

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	271,146.25	1,639,677.96
10	6153	ACCOUNTS RECEIVABLE	-32,297.14	.00
10	6181	PREPAID EXPENDITURES	-59,266.39	.00
	TOTAL ASSETS		179,582.72	1,639,677.96
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	29,821.10	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-173.53	-173.53
10	7461UC	ACCRUED LIAB UNEMPL INS	1,110.38	-142.14
10	7461WC	ACCRUED LIAB WOKMENS COMP	29,780.48	29,780.48
10	7493	SICK LEAVE PAYABLE IN PROCESS	17,984.52	.00
10	7603	PURCHASE OBLIGATIONS	1,210,452.56	1,210,452.56
	TOTAL LIABILITIES		1,288,975.51	1,239,917.37
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,854,299.50	-1,854,299.50
10	7602	EXPENDITURES CONTROL	255,506.28	255,506.28
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-70,349.55
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,210,452.56	-1,210,452.56
10	8770	UNASSIGNED FUND BALANCE	1,340,687.55	-27,258.85
	TOTAL FUND BALANCE		-1,468,558.23	-2,906,854.18
	TOTAL LIABILITIES + FUND BALANCE		-179,582.72	-1,666,936.81

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BALANCE SHEET FOR 2022 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-22,449.14	-331,632.83
20	6153	ACCOUNTS RECEIVABLE	-381,987.59	.00
		TOTAL ASSETS	-404,436.73	-331,632.83
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS	72,803.90	.00
20	7603	PURCHASE OBLIGATIONS	128,134.24	128,134.24
		TOTAL LIABILITIES	200,938.14	128,134.24
FUND BALANCE				
20	6302	REVENUES CONTROL	147,453.97	147,453.97
20	7602	EXPENDITURES CONTROL	184,178.86	184,178.86
20	8753	ASSIGNED-PURCH OBL - CURRENT	-128,134.24	-128,134.24
		TOTAL FUND BALANCE	203,498.59	203,498.59
		TOTAL LIABILITIES + FUND BALANCE	404,436.73	331,632.83

BALANCE SHEET FOR 2022 1

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-262.50	35,993.61
		TOTAL ASSETS	-262.50	35,993.61
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	1,429.33	1,429.33
		TOTAL LIABILITIES	1,429.33	1,429.33
FUND BALANCE				
21	6302	REVENUES CONTROL	-39,303.61	-39,303.61
21	7602	EXPENDITURES CONTROL	3,310.00	3,310.00
21	8737	RESTRICTED - OTHER	36,256.11	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,429.33	-1,429.33
		TOTAL FUND BALANCE	-1,166.83	-37,422.94
		TOTAL LIABILITIES + FUND BALANCE	262.50	-35,993.61

BALANCE SHEET FOR 2022 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-7,330.85	32,932.41
		TOTAL ASSETS	<u>-7,330.85</u>	<u>32,932.41</u>
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	43,006.50	43,006.50
		TOTAL LIABILITIES	<u>43,006.50</u>	<u>43,006.50</u>
FUND BALANCE				
25	6302	REVENUES CONTROL	-41,075.26	-41,075.26
25	7602	EXPENDITURES CONTROL	8,142.85	8,142.85
25	8737	RESTRICTED - OTHER	40,263.26	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-43,006.50	-43,006.50
		TOTAL FUND BALANCE	<u>-35,675.65</u>	<u>-75,938.91</u>
		TOTAL LIABILITIES + FUND BALANCE	<u>7,330.85</u>	<u>-32,932.41</u>

BALANCE SHEET FOR 2022 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	47,577.00	138,962.00
		TOTAL ASSETS	47,577.00	138,962.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-138,962.00	-138,962.00
31	8737	RESTRICTED - OTHER	91,385.00	91,385.00
31	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-91,385.00
		TOTAL FUND BALANCE	-47,577.00	-138,962.00
		TOTAL LIABILITIES + FUND BALANCE	-47,577.00	-138,962.00

BALANCE SHEET FOR 2022 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	311,392.00	395,901.48
	TOTAL ASSETS		311,392.00	395,901.48
FUND BALANCE				
32	6302	REVENUES CONTROL	-395,901.48	-395,901.48
32	8737	RESTRICTED - OTHER	84,509.48	84,509.48
32	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-84,509.48
	TOTAL FUND BALANCE		-311,392.00	-395,901.48
	TOTAL LIABILITIES + FUND BALANCE		-311,392.00	-395,901.48

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BALANCE SHEET FOR 2022 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-713,273.92	1,734,146.23
		TOTAL ASSETS	-713,273.92	1,734,146.23
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	1,361,963.79	1,361,963.79
		TOTAL LIABILITIES	1,361,963.79	1,361,963.79
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	713,273.92	713,273.92
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,447,420.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,361,963.79	-1,361,963.79
		TOTAL FUND BALANCE	-648,689.87	-3,096,110.02
		TOTAL LIABILITIES + FUND BALANCE	713,273.92	-1,734,146.23

BALANCE SHEET FOR 2022 1

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

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BALANCE SHEET FOR 2022 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-426.58	176,661.92
51	6153	ACCOUNTS RECEIVABLE	-29,345.58	.00
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		-29,772.16	290,684.96
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-23,713.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-482,695.00
51	7603	PURCHASE OBLIGATIONS	474,950.82	474,950.82
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-41,639.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-25,133.00
	TOTAL LIABILITIES		474,950.82	-98,229.18
FUND BALANCE				
51	6302	REVENUES CONTROL	-203,830.33	-203,830.33
51	7493	SICK LEAVE PAYABLE IN PROCESS	2,613.75	.00
51	7602	EXPENDITURES CONTROL	27,158.41	27,158.41
51	8737P	RESTRICTED - OTHER	.00	498,479.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	203,830.33	10.00
51	8739I	INVENTORIES	.00	-39,322.04
51	8753	ASSIGNED-PURCH OBL - CURRENT	-474,950.82	-474,950.82
51	8770	UNASSIGNED FUND BALANCE	.00	30,664.46
	TOTAL FUND BALANCE		-445,178.66	-161,791.32
	TOTAL LIABILITIES + FUND BALANCE		29,772.16	-260,020.50

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 1

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 1

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 **