

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2021 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	58,989.74	1,766,573.38
		TOTAL ASSETS	58,989.74	1,766,573.38
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-696.00	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	673.83
10	7461UC	ACCRUED LIAB UNEMPL INS	-1,995.66	-11,741.05
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,388.44	15,501.53
10	7499	OTHER CURRENT LIABILITIES	.00	-6,532.00
10	7603	PURCHASE OBLIGATIONS	103,584.62	552,540.06
		TOTAL LIABILITIES	97,504.52	550,442.37
FUND BALANCE				
10	6302	REVENUES CONTROL	-578,549.58	-6,064,179.63
10	7602	EXPENDITURES CONTROL	525,639.94	4,404,886.80
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-111,714.86
10	8753	ASSIGNED-PURCH OBL - CURRENT	-103,584.62	-552,540.06
10	8770	UNASSIGNED FUND BALANCE	.00	6,532.00
		TOTAL FUND BALANCE	-156,494.26	-2,317,015.75
		TOTAL LIABILITIES + FUND BALANCE	-58,989.74	-1,766,573.38

BALANCE SHEET FOR 2021 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	45,335.24	-38,806.47
		TOTAL ASSETS	45,335.24	-38,806.47
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	10,109.35	254,087.96
		TOTAL LIABILITIES	10,109.35	254,087.96
FUND BALANCE				
20	6302	REVENUES CONTROL	-241,129.62	-1,834,978.93
20	7602	EXPENDITURES CONTROL	195,794.38	1,873,785.40
20	8753	ASSIGNED-PURCH OBL - CURRENT	-10,109.35	-254,087.96
		TOTAL FUND BALANCE	-55,444.59	-215,281.49
		TOTAL LIABILITIES + FUND BALANCE	-45,335.24	38,806.47

BALANCE SHEET FOR 2021 9

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	506.62	47,921.32
		TOTAL ASSETS	506.62	47,921.32
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	2,144.87	3,514.37
		TOTAL LIABILITIES	2,144.87	3,514.37
FUND BALANCE				
21	6302	REVENUES CONTROL	-506.62	-50,393.13
21	7602	EXPENDITURES CONTROL	.00	2,471.81
21	8737	RESTRICTED - OTHER	.00	46,916.44
21	8747	COMMITTED - OTHER	.00	-46,916.44
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,144.87	-3,514.37
		TOTAL FUND BALANCE	-2,651.49	-51,435.69
		TOTAL LIABILITIES + FUND BALANCE	-506.62	-47,921.32

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FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	2,225.59	34,263.91
	TOTAL ASSETS		<u>2,225.59</u>	<u>34,263.91</u>
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-563.00	.00
25	7603	PURCHASE OBLIGATIONS	4,219.15	16,223.32
	TOTAL LIABILITIES		<u>3,656.15</u>	<u>16,223.32</u>
FUND BALANCE				
25	6302	REVENUES CONTROL	-5,979.25	-63,881.25
25	7602	EXPENDITURES CONTROL	4,316.66	29,617.34
25	8737	RESTRICTED - OTHER	.00	47,298.47
25	8747	COMMITTED - OTHER	.00	-47,298.47
25	8753	ASSIGNED-PURCH OBL - CURRENT	-4,219.15	-16,223.32
	TOTAL FUND BALANCE		<u>-5,881.74</u>	<u>-50,487.23</u>
	TOTAL LIABILITIES + FUND BALANCE		<u>-2,225.59</u>	<u>-34,263.91</u>

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	45,693.00
		TOTAL ASSETS	.00	45,693.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-45,693.00
		TOTAL FUND BALANCE	.00	-45,693.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-45,693.00

BALANCE SHEET FOR 2021 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	-220,028.45
		TOTAL ASSETS	.00	-220,028.45
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-532,546.00
	32	7602 EXPENDITURES CONTROL	.00	752,574.45
		TOTAL FUND BALANCE	.00	220,028.45
		TOTAL LIABILITIES + FUND BALANCE	.00	220,028.45

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-502,087.87	4,710,028.20
		TOTAL ASSETS	-502,087.87	4,710,028.20
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-482,756.54	4,163,016.47
		TOTAL LIABILITIES	-482,756.54	4,163,016.47
FUND BALANCE				
36	6302	REVENUES CONTROL	-6,001.80	-97,140.04
36	7602	EXPENDITURES CONTROL	508,089.67	7,062,103.18
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-11,674,991.34
36	8753	ASSIGNED-PURCH OBL - CURRENT	482,756.54	-4,163,016.47
		TOTAL FUND BALANCE	984,844.41	-8,873,044.67
		TOTAL LIABILITIES + FUND BALANCE	502,087.87	-4,710,028.20

BALANCE SHEET FOR 2021 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	339,175.53
		TOTAL ASSETS	.00	339,175.53
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-5,892,377.20
40	7602	EXPENDITURES CONTROL	.00	5,553,201.67
		TOTAL FUND BALANCE	.00	-339,175.53
		TOTAL LIABILITIES + FUND BALANCE	.00	-339,175.53

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-42,434.28	124,366.07
51	6171	INVENTORIES FOR CONSUMPTION	.00	34,432.55
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	12,868.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	61,833.00
	TOTAL ASSETS		-42,434.28	233,499.62
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-23,713.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-482,695.00
51	7603	PURCHASE OBLIGATIONS	-36,447.67	168,933.44
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-41,639.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-25,133.00
	TOTAL LIABILITIES		-36,447.67	-404,246.56
FUND BALANCE				
51	6302	REVENUES CONTROL	-24,758.85	-690,616.90
51	7602	EXPENDITURES CONTROL	67,193.13	564,836.83
51	8712	UNRESTRICTED NET ASSETS	.00	1,414.00
51	8737P	RESTRICTED - OTHER	.00	498,479.00
51	8739I	INVENTORIES	.00	-34,432.55
51	8753	ASSIGNED-PURCH OBL - CURRENT	36,447.67	-168,933.44
	TOTAL FUND BALANCE		78,881.95	170,746.94
	TOTAL LIABILITIES + FUND BALANCE		42,434.28	-233,499.62

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6101	CASH IN BANK	.00	-19,000.00
80	6201	LAND	.00	302,590.01
80	6211	LAND IMPROVEMENTS	.00	264,754.42
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-231,407.29
80	6221	BUILDING & BUILDING IMPROVEMENTS	.00	15,500,352.50
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-5,588,376.25
80	6241	VEHICLES	.00	2,313,259.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,418,150.42
80	6251	GENERAL EQUIPMENT	.00	96,607.88
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-77,520.36
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	6,341,027.65
	TOTAL ASSETS		.00	17,484,137.14
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-17,484,137.14
	TOTAL FUND BALANCE		.00	-17,484,137.14
	TOTAL LIABILITIES + FUND BALANCE		.00	-17,484,137.14

BALANCE SHEET FOR 2021 9

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	-109,706.15
		TOTAL ASSETS	.00	18,877.53
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-18,877.53
		TOTAL FUND BALANCE	.00	-18,877.53
		TOTAL LIABILITIES + FUND BALANCE	.00	-18,877.53

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