

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-52,317.38	2,299,096.23
		TOTAL ASSETS	-52,317.38	2,299,096.23
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-42.22	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	243.46	1,753.93
10	7461UC	ACCRUED LIAB UNEMPL INS	-917.53	-1,814.00
10	7461WC	ACCRUED LIAB WOKMENS COMP	-4,134.84	22,044.60
10	7471	FEDERAL TAX WITHHELD PAYABLE	1,272.13	1,726.96
10	7472	FICA WITHHELD PAYABLE	6,220.90	6,335.50
10	7473	STATE TAX WITHHELD PAYABLE	2,570.11	2,735.81
10	7474	KTRS WITHHELD PAYABLE	6,586.88	7,452.32
10	7475	CERS WITHHELD PAYABLE	10,409.00	10,409.00
10	7603	PURCHASE OBLIGATIONS	-68,787.27	1,165,009.38
		TOTAL LIABILITIES	-46,579.38	1,215,653.50
FUND BALANCE				
10	6302	REVENUES CONTROL	-787,911.46	-3,837,809.37
10	7602	EXPENDITURES CONTROL	818,020.95	1,557,909.72
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-113,993.96
10	8753	ASSIGNED-PURCH OBL - CURRENT	68,787.27	-1,165,009.38
10	8770	UNASSIGNED FUND BALANCE	.00	44,153.26
		TOTAL FUND BALANCE	98,896.76	-3,514,749.73
		TOTAL LIABILITIES + FUND BALANCE	52,317.38	-2,299,096.23

BALANCE SHEET FOR 2022 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-160,502.45	-338,335.50
		TOTAL ASSETS	-160,502.45	-338,335.50
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	100.28	208,738.14
		TOTAL LIABILITIES	100.28	208,738.14
FUND BALANCE				
20	6302	REVENUES CONTROL	-112,874.97	-308,836.07
20	7602	EXPENDITURES CONTROL	273,377.42	647,171.57
20	8753	ASSIGNED-PURCH OBL - CURRENT	-100.28	-208,738.14
		TOTAL FUND BALANCE	160,402.17	129,597.36
		TOTAL LIABILITIES + FUND BALANCE	160,502.45	338,335.50

BALANCE SHEET FOR 2022 3

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-65.73	34,959.90
		TOTAL ASSETS	-65.73	34,959.90
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	2,509.88	2,970.29
		TOTAL LIABILITIES	2,509.88	2,970.29
FUND BALANCE				
21	6302	REVENUES CONTROL	-111.24	-39,488.85
21	7602	EXPENDITURES CONTROL	176.97	4,528.95
21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,509.88	-2,970.29
		TOTAL FUND BALANCE	-2,444.15	-37,930.19
		TOTAL LIABILITIES + FUND BALANCE	65.73	-34,959.90

BALANCE SHEET FOR 2022 3

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	6,523.96	50,490.94
		TOTAL ASSETS	6,523.96	50,490.94
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-5,150.81	39,591.58
		TOTAL LIABILITIES	-5,150.81	39,591.58
FUND BALANCE				
25	6302	REVENUES CONTROL	-18,191.01	-73,007.56
25	7602	EXPENDITURES CONTROL	11,667.05	22,516.62
25	8753	ASSIGNED-PURCH OBL - CURRENT	5,150.81	-39,591.58
		TOTAL FUND BALANCE	-1,373.15	-90,082.52
		TOTAL LIABILITIES + FUND BALANCE	-6,523.96	-50,490.94

BALANCE SHEET FOR 2022 3

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 3

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 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-12,080.22	505,516.11
		TOTAL ASSETS	-12,080.22	505,516.11
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	357,105.94	717,144.04
		TOTAL LIABILITIES	357,105.94	717,144.04
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,029.28	30,602.57
36	7602	EXPENDITURES CONTROL	13,109.50	1,911,301.47
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,447,420.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	-357,105.94	-717,144.04
		TOTAL FUND BALANCE	-345,025.72	-1,222,660.15
		TOTAL LIABILITIES + FUND BALANCE	12,080.22	-505,516.11

BALANCE SHEET FOR 2022 3

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 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-13,816.53	120,532.89
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			-13,816.53	248,826.93
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-91,666.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-540,160.00
51	7603	PURCHASE OBLIGATIONS	-49,138.90	381,589.36
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-26,884.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-907.00
TOTAL LIABILITIES			-49,138.90	-278,027.64
FUND BALANCE				
51	6302	REVENUES CONTROL	-62,943.82	-292,478.66
51	7602	EXPENDITURES CONTROL	76,760.35	171,935.77
51	8712	UNRESTRICTED NET ASSETS	.00	-37,747.71
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	49,138.90	-381,589.36
51	8770	UNASSIGNED FUND BALANCE	.00	37,747.71
TOTAL FUND BALANCE			62,955.43	29,200.71
TOTAL LIABILITIES + FUND BALANCE			13,816.53	-248,826.93

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 3

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	-5,963,202.83	9,687,165.88
80	6222	ACCUM DEP - BUILDING & IMPROV	3,064,030.55	-2,906,279.59
80	6241	VEHICLES	.00	2,426,542.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,524,449.36
80	6251	GENERAL EQUIPMENT	17,794.32	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			-2,881,377.96	23,545,622.94
FUND BALANCE				
80	6302	REVENUES CONTROL	3,062,719.26	3,062,719.26
80	7602	EXPENDITURES CONTROL	33,558.02	33,558.02
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-214,899.32	-26,641,900.22
TOTAL FUND BALANCE			2,881,377.96	-23,545,622.94
TOTAL LIABILITIES + FUND BALANCE			2,881,377.96	-23,545,622.94

BALANCE SHEET FOR 2022 3

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 **