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MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2018 3

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| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|--------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -44,030.61 | 1,462,664.43 |
| | | TOTAL ASSETS | -44,030.61 | 1,462,664.43 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -984.04 | -27,498.35 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -3,367.43 | 348.15 |
| 10 | 7461UC | ACCRUED LIAB UNEMPL INS | -582.24 | 1,994.22 |
| 10 | 7461WC | ACCRUED LIAB WOKMENS COMP | -5,048.91 | 4,174.79 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -16,312.00 | 62,531.92 |
| | | TOTAL LIABILITIES | -26,294.62 | 41,550.73 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -491,797.90 | -2,670,565.23 |
| 10 | 7602 | EXPENDITURES CONTROL | 545,811.13 | 1,228,881.99 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 16,312.00 | -62,531.92 |
| | | TOTAL FUND BALANCE | 70,325.23 | -1,504,215.16 |
| | | TOTAL LIABILITIES + FUND BALANCE | 44,030.61 | -1,462,664.43 |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -64,869.03 | -641.15 |
| | | TOTAL ASSETS | -64,869.03 | -641.15 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | -2,333.30 | 703.03 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 24,063.42 | 58,451.34 |
| | | TOTAL LIABILITIES | 21,730.12 | 59,154.37 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -46,508.91 | -244,408.99 |
| 20 | 7602 | EXPENDITURES CONTROL | 113,711.24 | 244,347.11 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -24,063.42 | -58,451.34 |
| | | TOTAL FUND BALANCE | 43,138.91 | -58,513.22 |
| TOTAL LIABILITIES + FUND BALANCE | | | 64,869.03 | 641.15 |

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| FUND: 21 DISTRICT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------|------|----------------------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 5,338.05 | 39,844.01 |
| | | TOTAL ASSETS | <u>5,338.05</u> | <u>39,844.01</u> |
| LIABILITIES | | | | |
| 21 | 7421 | ACCOUNTS PAYABLE | -193.89 | -193.89 |
| 21 | 7603 | PURCHASE OBLIGATIONS | 2,443.31 | 3,117.69 |
| | | TOTAL LIABILITIES | <u>2,249.42</u> | <u>2,923.80</u> |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -5,842.59 | -40,348.45 |
| 21 | 7602 | EXPENDITURES CONTROL | 698.43 | 698.43 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | -34,505.96 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -2,443.31 | -3,117.69 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | 34,505.86 |
| | | TOTAL FUND BALANCE | <u>-7,587.47</u> | <u>-42,767.81</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u><u>-5,338.05</u></u> | <u><u>-39,844.01</u></u> |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 78,478.88 |
| | | TOTAL ASSETS | .00 | 78,478.88 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -47,450.00 |
| 31 | 8738 | RESTRICT FOR SFCC ESCROW-CURR | .00 | -31,028.88 |
| | | TOTAL FUND BALANCE | .00 | -78,478.88 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -78,478.88 |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | .00 | 235,168.00 |
| | | TOTAL ASSETS | .00 | 235,168.00 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | .00 | -137,285.00 |
| 32 | 8738 | RESTRICT FOR SFCC ESCROW-CURR | .00 | -97,883.00 |
| | | TOTAL FUND BALANCE | .00 | -235,168.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -235,168.00 |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | .00 | 151,079.16 |
| | | TOTAL ASSETS | .00 | 151,079.16 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | .00 | 5,000.00 |
| | | TOTAL LIABILITIES | .00 | 5,000.00 |
| FUND BALANCE | | | | |
| 36 | 8735 | RESTRICTED FOR FUTURE CONST. | .00 | -151,079.16 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -5,000.00 |
| | | TOTAL FUND BALANCE | .00 | -156,079.16 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -151,079.16 |

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| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | .00 | -2,990.21 |
| | | TOTAL ASSETS | .00 | -2,990.21 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | .00 | 2,990.21 |
| | | TOTAL FUND BALANCE | .00 | 2,990.21 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 2,990.21 |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -28,435.03 | 182,381.50 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 12,936.36 |
| 51 | 6400 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 89,703.00 |
| TOTAL ASSETS | | | -28,435.03 | 285,020.86 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | .00 | 82.00 |
| 51 | 7541 | UNFUNDED PENSION LIABILITY | .00 | -448,162.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -3,870.82 | 12,747.59 |
| 51 | 7700 | DEFERRED INFLOW OF RESOURCES | .00 | -5,659.00 |
| TOTAL LIABILITIES | | | -3,870.82 | -440,991.41 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -68,243.67 | -166,232.54 |
| 51 | 7602 | EXPENDITURES CONTROL | 96,678.70 | 154,049.46 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00 | 146,985.22 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 3,870.82 | -12,747.59 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | 33,916.00 |
| TOTAL FUND BALANCE | | | 32,305.85 | 155,970.55 |
| TOTAL LIABILITIES + FUND BALANCE | | | 28,435.03 | -285,020.86 |

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| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 50,600.01 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 272,051.75 |
| 80 | 6212 | ACCUM DEP - LAND IMPROVEMENTS` | .00 | -217,350.63 |
| 80 | 6221 | BUILDING & BUILDING IMPROVEMTS | .00 | 15,508,684.86 |
| 80 | 6222 | ACCUM DEP - BUILDING & IMPROV | .00 | -4,457,297.74 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 371,889.77 |
| 80 | 6232 | ACCUM DEP - TECHNOLOGY | .00 | -169,356.87 |
| 80 | 6241 | VEHICLES | .00 | 1,956,575.00 |
| 80 | 6242 | ACCUMULATED DEPRECIATION | .00 | -1,076,259.88 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 214,247.04 |
| 80 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -186,998.70 |
| | TOTAL ASSETS | | .00 | 12,266,784.61 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | .00 | -12,266,784.61 |
| | TOTAL FUND BALANCE | | .00 | -12,266,784.61 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -12,266,784.61 |

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| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 3,396.00 |
| 81 | 6232 | ACCUM DEP - TECHNOLOGY | .00 | -3,396.00 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 221,522.63 |
| 81 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -210,863.95 |
| TOTAL ASSETS | | | .00 | 10,658.68 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENTS BUSINESS ASSETS | .00 | -10,658.68 |
| TOTAL FUND BALANCE | | | .00 | -10,658.68 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -10,658.68 |

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