

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	149,183.97	2,431,596.85
		TOTAL ASSETS	149,183.97	2,431,596.85
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-125,661.28	16.02
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-3,268.64	630.31
10	7461UC	ACCRUED LIAB UNEMPL INS	-4,527.31	-10,697.95
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,924.75	-585.86
10	7471	FEDERAL TAX WITHHELD PAYABLE	235.86	235.86
10	7472	FICA WITHHELD PAYABLE	97.42	97.42
10	7473	STATE TAX WITHHELD PAYABLE	133.58	133.58
10	7474	KTRS WITHHELD PAYABLE	532.61	532.61
10	7603	PURCHASE OBLIGATIONS	-173,581.91	527,935.79
		TOTAL LIABILITIES	-309,964.42	518,297.78
FUND BALANCE				
10	6302	REVENUES CONTROL	-692,675.08	-7,095,730.65
10	7602	EXPENDITURES CONTROL	679,873.62	4,743,612.51
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-113,993.96
10	8753	ASSIGNED-PURCH OBL - CURRENT	173,581.91	-527,935.79
10	8770	UNASSIGNED FUND BALANCE	.00	44,153.26
		TOTAL FUND BALANCE	160,780.45	-2,949,894.63
		TOTAL LIABILITIES + FUND BALANCE	-149,183.97	-2,431,596.85

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	77,486.86	-478,681.82
		TOTAL ASSETS	77,486.86	-478,681.82
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	.02
20	7603	PURCHASE OBLIGATIONS	-26,078.65	108,571.80
		TOTAL LIABILITIES	-26,078.65	108,571.82
FUND BALANCE				
20	6302	REVENUES CONTROL	-511,882.12	-2,034,839.21
20	7602	EXPENDITURES CONTROL	434,395.26	2,513,521.01
20	8753	ASSIGNED-PURCH OBL - CURRENT	26,078.65	-108,571.80
		TOTAL FUND BALANCE	-51,408.21	370,110.00
		TOTAL LIABILITIES + FUND BALANCE	-77,486.86	478,681.82

BALANCE SHEET FOR 2022 8

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	574.00	32,823.18
		TOTAL ASSETS	574.00	32,823.18
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	9,395.00	10,003.00
		TOTAL LIABILITIES	9,395.00	10,003.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-574.00	-49,445.50
21	7602	EXPENDITURES CONTROL	.00	16,622.32
21	8753	ASSIGNED-PURCH OBL - CURRENT	-9,395.00	-10,003.00
		TOTAL FUND BALANCE	-9,969.00	-42,826.18
		TOTAL LIABILITIES + FUND BALANCE	-574.00	-32,823.18

BALANCE SHEET FOR 2022 8

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	24,654.08	77,657.64
		TOTAL ASSETS	24,654.08	77,657.64
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-3,836.82	21,278.08
		TOTAL LIABILITIES	-3,836.82	21,278.08
FUND BALANCE				
25	6302	REVENUES CONTROL	-37,050.91	-149,566.86
25	7602	EXPENDITURES CONTROL	12,396.83	71,909.22
25	8753	ASSIGNED-PURCH OBL - CURRENT	3,836.82	-21,278.08
		TOTAL FUND BALANCE	-20,817.26	-98,935.72
		TOTAL LIABILITIES + FUND BALANCE	-24,654.08	-77,657.64

BALANCE SHEET FOR 2022 8

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 8

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 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-18,924.94	-99,941.03
		TOTAL ASSETS	-18,924.94	-99,941.03
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	31,936.22	209,917.45
		TOTAL LIABILITIES	31,936.22	209,917.45
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	43,704.61
36	7602	EXPENDITURES CONTROL	18,924.94	2,503,656.57
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,447,420.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	-31,936.22	-209,917.45
		TOTAL FUND BALANCE	-13,011.28	-109,976.42
		TOTAL LIABILITIES + FUND BALANCE	18,924.94	99,941.03

BALANCE SHEET FOR 2022 8

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

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2022 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-17,551.13	116,799.13
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			-17,551.13	245,093.17
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-91,666.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-540,160.00
51	7603	PURCHASE OBLIGATIONS	-34,767.71	175,527.44
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-26,884.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-907.00
TOTAL LIABILITIES			-34,767.71	-484,089.56
FUND BALANCE				
51	6302	REVENUES CONTROL	-54,932.04	-658,936.73
51	7602	EXPENDITURES CONTROL	72,483.17	542,127.60
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	34,767.71	-175,527.44
TOTAL FUND BALANCE			52,318.84	238,996.39
TOTAL LIABILITIES + FUND BALANCE			17,551.13	-245,093.17

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 8

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	.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			.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	.00	-26,692,615.22
TOTAL FUND BALANCE			.00	-23,596,337.94
TOTAL LIABILITIES + FUND BALANCE			.00	-23,596,337.94

BALANCE SHEET FOR 2022 8

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 **