

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-66,647.09	2,390,835.87
		<b>TOTAL ASSETS</b>	<b>-66,647.09</b>	<b>2,390,835.87</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	16.02
10	7461	ACCR SALARIES & BENEFIT PAYABLE	16,037.98	16,351.82
10	7461UC	ACCRUED LIAB UNEMPL INS	-690.90	-5,303.27
10	7461WC	ACCRUED LIAB WOKMENS COMP	-4,477.30	-13,829.47
10	7603	PURCHASE OBLIGATIONS	752.39	373,337.15
		<b>TOTAL LIABILITIES</b>	<b>11,622.17</b>	<b>370,572.25</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-537,281.98	-9,271,327.78
10	7602	EXPENDITURES CONTROL	593,059.29	6,953,097.51
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-113,993.96
10	8753	ASSIGNED-PURCH OBL - CURRENT	-752.39	-373,337.15
10	8770	UNASSIGNED FUND BALANCE	.00	44,153.26
		<b>TOTAL FUND BALANCE</b>	<b>55,024.92</b>	<b>-2,761,408.12</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>66,647.09</b>	<b>-2,390,835.87</b>

## BALANCE SHEET FOR 2022 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-20,704.57	-364,959.76
		TOTAL ASSETS	-20,704.57	-364,959.76
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	.02
20	7603	PURCHASE OBLIGATIONS	-12,011.48	105,194.78
		TOTAL LIABILITIES	-12,011.48	105,194.80
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-313,372.54	-3,015,847.92
20	7602	EXPENDITURES CONTROL	334,077.11	3,380,807.66
20	8753	ASSIGNED-PURCH OBL - CURRENT	12,011.48	-105,194.78
		TOTAL FUND BALANCE	32,716.05	259,764.96
		TOTAL LIABILITIES + FUND BALANCE	20,704.57	364,959.76

## BALANCE SHEET FOR 2022 11

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-411.06	35,668.91
		TOTAL ASSETS	-411.06	35,668.91
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-1,777.00	3,673.00
		TOTAL LIABILITIES	-1,777.00	3,673.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-1,216.66	-59,892.09
21	7602	EXPENDITURES CONTROL	1,627.72	24,223.18
21	8753	ASSIGNED-PURCH OBL - CURRENT	1,777.00	-3,673.00
		TOTAL FUND BALANCE	2,188.06	-39,341.91
		TOTAL LIABILITIES + FUND BALANCE	411.06	-35,668.91

## BALANCE SHEET FOR 2022 11

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-1,804.50	86,158.52
		TOTAL ASSETS	-1,804.50	86,158.52
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	-9,678.65	15,889.83
		TOTAL LIABILITIES	-9,678.65	15,889.83
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-16,379.01	-199,030.68
25	7602	EXPENDITURES CONTROL	18,183.51	112,872.16
25	8753	ASSIGNED-PURCH OBL - CURRENT	9,678.65	-15,889.83
		TOTAL FUND BALANCE	11,483.15	-102,048.35
		TOTAL LIABILITIES + FUND BALANCE	1,804.50	-86,158.52

## BALANCE SHEET FOR 2022 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	47,576.00	186,538.00
		TOTAL ASSETS	47,576.00	186,538.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-47,576.00	-186,538.00
31	8737	RESTRICTED - OTHER	.00	91,385.00
31	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-91,385.00
		TOTAL FUND BALANCE	-47,576.00	-186,538.00
		TOTAL LIABILITIES + FUND BALANCE	-47,576.00	-186,538.00

## BALANCE SHEET FOR 2022 11

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 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-13,269.03	-144,527.96
		TOTAL ASSETS	-13,269.03	-144,527.96
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	96,729.75
		TOTAL LIABILITIES	.00	96,729.75
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-87,849.39
36	7602	EXPENDITURES CONTROL	13,269.03	2,679,797.50
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,447,420.15
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-96,729.75
		TOTAL FUND BALANCE	13,269.03	47,798.21
		TOTAL LIABILITIES + FUND BALANCE	13,269.03	144,527.96

## BALANCE SHEET FOR 2022 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,633,010.03
40	7602	EXPENDITURES CONTROL	.00	1,633,010.03
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	49,391.19	212,489.96
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
	<b>TOTAL ASSETS</b>		<b>49,391.19</b>	<b>340,784.00</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-91,666.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-540,160.00
51	7603	PURCHASE OBLIGATIONS	-51,568.78	80,331.94
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-26,884.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-907.00
	<b>TOTAL LIABILITIES</b>		<b>-51,568.78</b>	<b>-579,285.06</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-118,683.96	-991,847.97
51	7602	EXPENDITURES CONTROL	69,292.77	779,348.01
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	51,568.78	-80,331.94
	<b>TOTAL FUND BALANCE</b>		<b>2,177.59</b>	<b>238,501.06</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-49,391.19</b>	<b>-340,784.00</b>

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2022 11

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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	9,697,802.88
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-2,906,279.59
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
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
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>23,632,174.94</b>
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	3,062,719.26
80	7602	EXPENDITURES CONTROL	.00	33,558.02
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-26,728,452.22
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-23,632,174.94</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-23,632,174.94</b>

## BALANCE SHEET FOR 2022 11

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 \*\*