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MENIFEE COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2017 1

P 1
gibalsht

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|--------------------------------|---------------------------|-----------------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 337,222.14 | 1,299,967.63 |
| 10 | 6153 | ACCOUNTS RECEIVABLE | -64,156.45 | .00 |
| 10 | 6181 | PREPAID EXPENDITURES | -19,118.41 | .00 |
| TOTAL ASSETS | | | <u>253,947.28</u> | <u>1,299,967.63</u> |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 32,497.42 | -23,275.21 |
| 10 | 7461UC | ACCRUED LIAB UNEMPL INS | -101.43 | -1,679.99 |
| 10 | 7461WC | ACCRUED LIAB WOKMENS COMP | 18,400.21 | 18,400.21 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 72,690.32 | 72,690.32 |
| TOTAL LIABILITIES | | | <u>123,486.52</u> | <u>66,135.33</u> |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,285,124.06 | -1,285,124.06 |
| 10 | 7602 | EXPENDITURES CONTROL | 145,244.81 | 145,244.81 |
| 10 | 8732 | RESTRICTED FOR SICK LV PAYABLE | .00 | -153,533.39 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -72,690.32 | -72,690.32 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | 835,135.77 | .00 |
| TOTAL FUND BALANCE | | | <u>-377,433.80</u> | <u>-1,366,102.96</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-253,947.28</u></u> | <u><u>-1,299,967.63</u></u> |

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| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 167,307.73 | 166,934.01 |
| 20 | 6153 | ACCOUNTS RECEIVABLE | -200,521.87 | .00 |
| TOTAL ASSETS | | | -33,214.14 | 166,934.01 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 21.19 | .00 |
| 20 | 7481 | DEFERRED REVENUE | 216,078.04 | .00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 9,815.45 | 9,815.45 |
| TOTAL LIABILITIES | | | 225,914.68 | 9,815.45 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -213,652.23 | -213,652.23 |
| 20 | 7602 | EXPENDITURES CONTROL | 30,767.14 | 30,767.14 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | 15,951.09 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -9,815.45 | -9,815.46 |
| 20 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | .01 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | -.01 |
| TOTAL FUND BALANCE | | | -192,700.54 | -176,749.46 |
| TOTAL LIABILITIES + FUND BALANCE | | | 33,214.14 | -166,934.01 |

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| FUND: 21 DISTRICT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | .00 | 36,712.50 |
| | | TOTAL ASSETS | .00 | 36,712.50 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 1,437.90 | 1,437.90 |
| | | TOTAL LIABILITIES | 1,437.90 | 1,437.90 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -36,712.40 | -36,712.40 |
| 21 | 8737 | RESTRICTED - OTHER | .00 | -46,648.74 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -1,437.90 | -1,437.90 |
| 21 | 8770 | UNASSIGNED FUND BALANCE | 36,712.40 | 46,648.64 |
| | | TOTAL FUND BALANCE | -1,437.90 | -38,150.40 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -36,712.50 |

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| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|-------------------------------|-------------------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | 25,949.00 | 25,949.00 |
| | | TOTAL ASSETS | <u>25,949.00</u> | <u>25,949.00</u> |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | -48,250.00 | -48,250.00 |
| 31 | 7602 | EXPENDITURES CONTROL | 22,301.00 | 22,301.00 |
| | | TOTAL FUND BALANCE | <u>-25,949.00</u> | <u>-25,949.00</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u>===== -25,949.00 =====</u> | <u>===== -25,949.00 =====</u> |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|--------------------|--------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 32 | 6101 | CASH IN BANK | 141,957.00 | 142,651.00 |
| | TOTAL ASSETS | | 141,957.00 | 142,651.00 |
| FUND BALANCE | | | | |
| 32 | 6302 | REVENUES CONTROL | -141,957.00 | -141,957.00 |
| 32 | 8737 | RESTRICTED - OTHER | .00 | -694.00 |
| | TOTAL FUND BALANCE | | -141,957.00 | -142,651.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-141,957.00</u> | <u>-142,651.00</u> |

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| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|----------------------------|-----------------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -85,899.01 | 197,901.21 |
| | | TOTAL ASSETS | <u>-85,899.01</u> | <u>197,901.21</u> |
| FUND BALANCE | | | | |
| 36 | 7602 | EXPENDITURES CONTROL | 85,899.01 | 85,899.01 |
| 36 | 8735 | RESTRICTED FOR FUTURE CONST. | .00 | -283,800.22 |
| | | TOTAL FUND BALANCE | <u>85,899.01</u> | <u>-197,901.21</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | <u>=====85,899.01=====</u> | <u>=====197,901.21=====</u> |

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| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|---------------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 6,957.13 | 200,997.26 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 11,081.28 |
| TOTAL ASSETS | | | <u>6,957.13</u> | <u>212,078.54</u> |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 763.06 | .00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 21,318.87 | 21,318.87 |
| TOTAL LIABILITIES | | | <u>22,081.93</u> | <u>21,318.87</u> |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -221,439.42 | -221,439.42 |
| 51 | 7602 | EXPENDITURES CONTROL | 14,120.43 | 14,120.43 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | 199,598.80 | .00 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -21,318.87 | -21,318.87 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -4,759.55 |
| TOTAL FUND BALANCE | | | <u>-29,039.06</u> | <u>-233,397.41</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u><u>-6,957.13</u></u> | <u><u>-212,078.54</u></u> |

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| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 49,833.34 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 272,051.75 |
| 80 | 6212 | ACCUM DEP - LAND IMPROVEMENTS` | .00 | -208,150.15 |
| 80 | 6221 | BUILDING & BUILDING IMPROVEMTS | .00 | 14,427,858.78 |
| 80 | 6222 | ACCUM DEP - BUILDING & IMPROV | .00 | -4,079,253.83 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 947,864.99 |
| 80 | 6232 | ACCUM DEP - TECHNOLOGY | .00 | -681,790.76 |
| 80 | 6241 | VEHICLES | .00 | 1,751,605.00 |
| 80 | 6242 | ACCUMULATED DEPRECIATION | .00 | -917,652.41 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 215,943.98 |
| 80 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -183,833.76 |
| TOTAL ASSETS | | | .00 | 11,594,476.93 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | .00 | -11,594,476.93 |
| TOTAL FUND BALANCE | | | .00 | -11,594,476.93 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -11,594,476.93 |

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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 | -205,873.65 |
| TOTAL ASSETS | | | .00 | 15,648.98 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENTS BUSINESS ASSETS | .00 | -15,648.98 |
| TOTAL FUND BALANCE | | | .00 | -15,648.98 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -15,648.98 |

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MENIFEE COUNTY BOARD OF EDUCATION
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| FUND: 9 LONG-TERM DEBT ACCT GROUP | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------------|------|---------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| 90 | 6304 | AMT RETIRE LONG-TERM DEBT | | .00 | 8,186,652.00 |
| TOTAL ASSETS | | | | .00 | 8,186,652.00 |
| LIABILITIES | | | | | |
| 90 | 7511 | BD08 | LONG TERM BONDS | .00 | -288,034.00 |
| 90 | 7511 | BD09 | LONG TERM BONDS | .00 | -142,310.00 |
| 90 | 7511 | BD11 | LONG TERM BONDS | .00 | -2,618,202.00 |
| 90 | 7511 | BD12 | LONG TERM BONDS | .00 | -1,495,572.00 |
| 90 | 7511 | SF08 | LONG TERM BONDS | .00 | -71,966.00 |
| 90 | 7511 | SF09 | LONG TERM BONDS | .00 | -177,690.00 |
| 90 | 7511 | SF11 | LONG TERM BONDS | .00 | -2,331,798.00 |
| 90 | 7511 | SF12 | LONG TERM BONDS | .00 | -199,428.00 |
| 90 | 7531 | LFKST | LEASE OBLIGATION (LONG TERM) | .00 | -607,530.00 |
| 90 | 7531 | SFKST | LEASE OBLIGATION (LONG TERM) | .00 | -87,829.00 |
| 90 | 7551 | | LONG TERM COMPENSATED ABSENCE | .00 | -127,099.00 |
| 90 | 7590 | | OTHER LONG TERM LIABILITIES | .00 | -39,194.00 |
| TOTAL LIABILITIES | | | | .00 | -8,186,652.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | | .00 | -8,186,652.00 |

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