

11/05/2018 11:02  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2019 4**
**P**  
**g1balsh1**

| FUND: 1                          |        | GENERAL FUND                    |               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|---------------------------------|---------------|--------------------------|--------------------|
|                                  |        |                                 |               |                          |                    |
| ASSETS                           |        |                                 |               |                          |                    |
| 10                               | 6101   | CASH IN BANK                    | -505,916.48   | 2,723,660.11             |                    |
| TOTAL ASSETS                     |        |                                 | -505,916.48   | 2,723,660.11             |                    |
| LIABILITIES                      |        |                                 |               |                          |                    |
| 10                               | 7421   | ACCOUNTS PAYABLE                | .00           | 11,774.14                |                    |
| 10                               | 7421A  | ACCOUNTS PAYABLE ACI            | -12,349.08    | -22,687.35               |                    |
| 10                               | 7461   | ACCR SALARIES & BENEFIT PAYABLE | 157.56        | -8,846.25                |                    |
| 10                               | 7470KP | KAPE Accrued Payable            | .00           | -148.20                  |                    |
| 10                               | 7470KS | KASA ACCRUED PAYABLE            | .00           | -287.09                  |                    |
| 10                               | 7472   | FICA WITHHELD PAYABLE           | .00           | 32.80                    |                    |
| 10                               | 7491   | KSBIT UNEMPLOYMENT PAYABLE      | .00           | -9.65                    |                    |
| 10                               | 7493   | SICK LEAVE PAYABLE IN PROCESS   | .00           | -107,020.47              |                    |
| 10                               | 7603   | PURCHASE OBLIGATIONS            | -42,581.00    | 403,233.55               |                    |
| TOTAL LIABILITIES                |        |                                 | -54,772.52    | 276,041.48               |                    |
| FUND BALANCE                     |        |                                 |               |                          |                    |
| 10                               | 6302   | REVENUES CONTROL                | -1,138,619.40 | -4,145,567.36            |                    |
| 10                               | 7602   | EXPENDITURES CONTROL            | 1,656,727.40  | 5,326,364.99             |                    |
| 10                               | 8742   | COMMITTED - SICK LEAVE PAYABLE  | .00           | -660,768.00              |                    |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT    | 42,581.00     | -403,233.55              |                    |
| 10                               | 8770   | UNASSIGNED FUND BALANCE         | .00           | -3,116,497.67            |                    |
| TOTAL FUND BALANCE               |        |                                 | 560,689.00    | -2,999,701.59            |                    |
| TOTAL LIABILITIES + FUND BALANCE |        |                                 | 505,916.48    | -2,723,660.11            |                    |

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**MERCER COUNTY BOARD OF EDUCATION**  
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**g1balsh2**

| FUND: 2 SPECIAL REVENUE |    |                                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|-----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>           |    |                                   |                          |                    |
|                         | 20 | 6101 CASH IN BANK                 | 20,541.40                | -6,448.97          |
|                         |    | TOTAL ASSETS                      | 20,541.40                | -6,448.97          |
| <b>LIABILITIES</b>      |    |                                   |                          |                    |
|                         | 20 | 7421A ACCOUNTS PAYABLE ACI        | -6,237.43                | -6,666.70          |
|                         | 20 | 7603 PURCHASE OBLIGATIONS         | 6,177.08                 | 49,243.83          |
|                         |    | TOTAL LIABILITIES                 | -60.35                   | 42,577.13          |
| <b>FUND BALANCE</b>     |    |                                   |                          |                    |
|                         | 20 | 6302 REVENUES CONTROL             | -250,358.87              | -962,218.64        |
|                         | 20 | 7602 EXPENDITURES CONTROL         | 236,054.90               | 975,334.31         |
|                         | 20 | 8753 ASSIGNED-PURCH OBL - CURRENT | -6,177.08                | -49,243.83         |
|                         |    | TOTAL FUND BALANCE                | -20,481.05               | -36,128.16         |
|                         |    | TOTAL LIABILITIES + FUND BALANCE  | -20,541.40               | 6,448.97           |

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**MERCER COUNTY BOARD OF EDUCATION**  
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**gibalsht** **3**

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |    |       |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|-------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |       |                                  |                          |                    |
|                                       | 21 | 6101  | CASH IN BANK                     | -22,929.20               | 404,627.31         |
|                                       |    |       | TOTAL ASSETS                     | -22,929.20               | 404,627.31         |
| <b>LIABILITIES</b>                    |    |       |                                  |                          |                    |
|                                       | 21 | 7421A | ACCOUNTS PAYABLE ACI             | -2,326.93                | -3,247.89          |
|                                       | 21 | 7603  | PURCHASE OBLIGATIONS             | -11,996.09               | 44,602.81          |
|                                       |    |       | TOTAL LIABILITIES                | -14,323.02               | 41,354.92          |
| <b>FUND BALANCE</b>                   |    |       |                                  |                          |                    |
|                                       | 21 | 6302  | REVENUES CONTROL                 | -13,057.21               | -526,221.05        |
|                                       | 21 | 7602  | EXPENDITURES CONTROL             | 38,313.34                | 124,841.63         |
|                                       | 21 | 8753  | ASSIGNED-PURCH OBL - CURRENT     | 11,996.09                | -44,602.81         |
|                                       |    |       | TOTAL FUND BALANCE               | 37,252.22                | -445,982.23        |
|                                       |    |       | TOTAL LIABILITIES + FUND BALANCE | 22,929.20                | -404,627.31        |

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 glbalsht 4

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <hr/>                         |    |      |                                  |                          |                    |
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | .00                      | 125,020.40         |
|                               |    |      | TOTAL ASSETS                     | .00                      | 125,020.40         |
| <hr/>                         |    |      |                                  |                          |                    |
| FUND BALANCE                  | 31 | 6302 | REVENUES CONTROL                 | .00                      | -125,020.40        |
|                               |    |      | TOTAL FUND BALANCE               | .00                      | -125,020.40        |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | .00                      | -125,020.40        |
|                               |    |      |                                  | =====                    | =====              |

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| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|---------------------------------------|----|------|----------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                      |
|                                       | 32 | 6101 | CASH IN BANK                     | 1,229,187.53             | 1,028,622.33         |
|                                       |    |      | TOTAL ASSETS                     | 1,229,187.53             | 1,028,622.33         |
| FUND BALANCE                          |    |      |                                  |                          |                      |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -1,479,250.84            | -1,835,777.15        |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 250,063.31               | 807,154.82           |
|                                       |    |      | TOTAL FUND BALANCE               | -1,229,187.53            | -1,028,622.33        |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-1,229,187.53</u>     | <u>-1,028,622.33</u> |

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**MERCER COUNTY BOARD OF EDUCATION**  
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**P**  
**gibalsht** **6**

| FUND: 360 CONSTRUCTION FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |    |      |                                  |                          |                    |
|                             | 36 | 6101 | CASH IN BANK                     | 49.42                    | 84,290.00          |
|                             |    |      | TOTAL ASSETS                     | 49.42                    | 84,290.00          |
| <b>FUND BALANCE</b>         |    |      |                                  |                          |                    |
|                             | 36 | 6302 | REVENUES CONTROL                 | -49.42                   | -180.64            |
|                             | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -84,109.36         |
|                             |    |      | TOTAL FUND BALANCE               | -49.42                   | -84,290.00         |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-49.42</u>            | <u>-84,290.00</u>  |

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MERCER COUNTY BOARD OF EDUCATION  
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 glbalsht

| FUND: 400 DEBT SERVICE FUND      |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |      |                      |                          |                    |
| 40                               | 6302 | REVENUES CONTROL     | -284,434.56              | -841,526.07        |
| 40                               | 7602 | EXPENDITURES CONTROL | 284,434.56               | 841,526.07         |
| TOTAL FUND BALANCE               |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |      |                      | ===== .00                | ===== .00          |

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**MERCER COUNTY BOARD OF EDUCATION  
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**glsht**  
**8**

| FUND: 51      FOOD SERVICE FUND  |    |       |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|-------|------------------------------|--------------------------|--------------------|
|                                  |    |       |                              |                          |                    |
| ASSETS                           |    |       |                              |                          |                    |
|                                  | 51 | 6101  | CASH IN BANK                 | 30,079.30                | 260,575.36         |
|                                  | 51 | 6171  | INVENTORIES FOR CONSUMPTION  | .00                      | 15,304.03          |
| TOTAL ASSETS                     |    |       |                              | 30,079.30                | 275,879.39         |
| LIABILITIES                      |    |       |                              |                          |                    |
|                                  | 51 | 7421A | ACCOUNTS PAYABLE ACI         | .00                      | -85.64             |
|                                  | 51 | 7603  | PURCHASE OBLIGATIONS         | -71,292.76               | 801,867.36         |
| TOTAL LIABILITIES                |    |       |                              | -71,292.76               | 801,781.72         |
| FUND BALANCE                     |    |       |                              |                          |                    |
|                                  | 51 | 6302  | REVENUES CONTROL             | -149,437.40              | -702,541.07        |
|                                  | 51 | 7602  | EXPENDITURES CONTROL         | 119,358.10               | 422,534.48         |
|                                  | 51 | 8753  | ASSIGNED-PURCH OBL - CURRENT | 71,292.76                | -801,867.36        |
|                                  | 51 | 8770  | UNASSIGNED FUND BALANCE      | .00                      | 4,212.84           |
| TOTAL FUND BALANCE               |    |       |                              | 41,213.46                | -1,077,661.11      |
| TOTAL LIABILITIES + FUND BALANCE |    |       |                              | -30,079.30               | -275,879.39        |

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**g**lbalsh

| FUND: 8 GOVNMNTAL ASSETS 1,2,31,32,36 |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|---------------------------------------|------|--------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                         |      |                                |                          |                      |
| 80                                    | 6201 | LAND                           | .00                      | 1,467,246.42         |
| 80                                    | 6211 | LAND IMPROVEMENTS              | .00                      | 2,122,193.93         |
| 80                                    | 6212 | ACCMLTED DEPRECIA LAND IMPROVE | .00                      | -1,774,203.04        |
| 80                                    | 6221 | BUILDINGS & BUILDING IMPROVEME | .00                      | 64,904,662.10        |
| 80                                    | 6222 | ACCUMULATED DEPRECIATION-BLDGS | .00                      | -24,067,939.61       |
| 80                                    | 6231 | TECHNOLOGY EQUIPMENT           | .00                      | 254,301.36           |
| 80                                    | 6232 | ACCUM DEPREC-TECHNOLOGY EQUIP  | .00                      | -105,735.35          |
| 80                                    | 6241 | VEHICLES                       | .00                      | 5,113,030.95         |
| 80                                    | 6242 | ACCUMULATED DEPRECIATION-VEHIC | .00                      | -3,710,058.75        |
| 80                                    | 6251 | GENERAL EQUIPMENT              | .00                      | 1,965,626.58         |
| 80                                    | 6252 | ACCUMULATED DEPREC-GEN EQUIPME | .00                      | -1,519,495.66        |
| TOTAL ASSETS                          |      |                                | .00                      | 44,649,628.93        |
| FUND BALANCE                          |      |                                |                          |                      |
| 80                                    | 8710 | INVESTMENT IN GOVERNMENTAL AST | .00                      | -44,649,628.93       |
| TOTAL FUND BALANCE                    |      |                                | .00                      | -44,649,628.93       |
| TOTAL LIABILITIES + FUND BALANCE      |      |                                | ===== .00                | ===== -44,649,628.93 |

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| FUND: 81      FOOD SERVICE ASSETS |    |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------|----|------|--------------------------------|--------------------------|--------------------|
|                                   |    |      |                                |                          |                    |
| ASSETS                            |    |      |                                |                          |                    |
|                                   | 81 | 6251 | GENERAL EQUIPMENT              | .00                      | 174,531.33         |
|                                   | 81 | 6252 | ACCUMULATED DEPREC-GEN EQUIPME | .00                      | -105,835.30        |
| TOTAL ASSETS                      |    |      |                                | .00                      | 68,696.03          |
| FUND BALANCE                      |    |      |                                |                          |                    |
|                                   | 81 | 8711 | INVEST IN BUSINESS TYPE ASSETS | .00                      | -68,696.03         |
| TOTAL FUND BALANCE                |    |      |                                | .00                      | -68,696.03         |
| TOTAL LIABILITIES + FUND BALANCE  |    |      |                                | .00                      | -68,696.03         |

\*\* END OF REPORT - Generated by CHANTAL JOYCE \*\*