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MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2019 9
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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	294,036.65	5,544,462.36
	10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	75,466.86
TOTAL ASSETS				294,036.65	5,619,929.22
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-198.66	11,958.69
	10	7421A	ACCOUNTS PAYABLE ACI	31,180.78	-23,702.85
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-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	17,286.71	283,536.91
TOTAL LIABILITIES				48,268.83	155,513.89
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,879,942.10	-18,903,908.67
	10	7602	EXPENDITURES CONTROL	1,554,923.33	13,412,002.47
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-17,286.71	-283,536.91
TOTAL FUND BALANCE				-342,305.48	-5,775,443.11
TOTAL LIABILITIES + FUND BALANCE				-294,036.65	-5,619,929.22

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	16,795.15	384,424.57
		TOTAL ASSETS	16,795.15	384,424.57
LIABILITIES				
	20	7401 INTERFUND LOANS PAYABLE	.00	-75,466.86
	20	7421A ACCOUNTS PAYABLE ACI	1,311.71	-2,106.87
	20	7603 PURCHASE OBLIGATIONS	27,216.11	65,729.02
		TOTAL LIABILITIES	28,527.82	-11,844.71
FUND BALANCE				
	20	6302 REVENUES CONTROL	-272,687.45	-2,586,401.37
	20	7602 EXPENDITURES CONTROL	254,580.59	2,279,550.53
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-27,216.11	-65,729.02
		TOTAL FUND BALANCE	-45,322.97	-372,579.86
		TOTAL LIABILITIES + FUND BALANCE	-16,795.15	-384,424.57

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MERCER COUNTY BOARD OF EDUCATION
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FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-3,237.06	375,804.30
			TOTAL ASSETS	-3,237.06	375,804.30
LIABILITIES					
	21	7421A	ACCOUNTS PAYABLE ACI	2,011.89	-1,747.84
	21	7603	PURCHASE OBLIGATIONS	177.93	46,298.27
			TOTAL LIABILITIES	2,189.82	44,550.43
FUND BALANCE					
	21	6302	REVENUES CONTROL	-11,919.61	-603,416.90
	21	7602	EXPENDITURES CONTROL	13,144.78	229,270.31
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-177.93	-46,298.27
	21	8770	UNASSIGNED FUND BALANCE	.00	90.13
			TOTAL FUND BALANCE	1,047.24	-420,354.73
			TOTAL LIABILITIES + FUND BALANCE	<u>3,237.06</u>	<u>-375,804.30</u>

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	125,020.40
			TOTAL ASSETS	.00	125,020.40
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 FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-13,165.00	1,513,707.46
			TOTAL ASSETS	-13,165.00	1,513,707.46
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-2,412,228.31
	32	7602	EXPENDITURES CONTROL	13,165.00	898,520.85
			TOTAL FUND BALANCE	13,165.00	-1,513,707.46
			TOTAL LIABILITIES + FUND BALANCE	<u>13,165.00</u>	<u>-1,513,707.46</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-691,810.11	6,789,287.37
		TOTAL ASSETS	-691,810.11	6,789,287.37
LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	-464,436.62	633,176.03
		TOTAL LIABILITIES	-464,436.62	633,176.03
FUND BALANCE				
	36	6302 REVENUES CONTROL	-2,960.20	-8,513,046.46
	36	7602 EXPENDITURES CONTROL	694,770.31	1,807,868.45
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-84,109.36
	36	8753 ASSIGNED-PURCH OBL - CURRENT	464,436.62	-633,176.03
		TOTAL FUND BALANCE	1,156,246.73	-7,422,463.40
		TOTAL LIABILITIES + FUND BALANCE	=====691,810.11=====	=====6,789,287.37=====

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-13,165.00	-932,892.10
40	7602	EXPENDITURES CONTROL	13,165.00	932,892.10
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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MERCER COUNTY BOARD OF EDUCATION
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	29,920.63	320,888.71
51	6171	INVENTORIES FOR CONSUMPTION	.00	15,304.03
51	64000	DEFERRED OUTFLOWS OPEB	.00	86,262.00
51	6400P	DEFERRED OUTFLOWS PENSION	.00	286,658.00
TOTAL ASSETS			29,920.63	709,112.74
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	.00	-85.64
51	75410	UNFUNDED PENSION OPEB	.00	-297,900.00
51	7541P	UNFUNDED PENSION - PENSIONS	.00	-874,104.00
51	7603	PURCHASE OBLIGATIONS	-65,841.13	436,344.06
51	77000	DEFERRED INFLOW OPEB	.00	-15,597.00
51	7700P	DEFERRED INFLOW PENSIONS	.00	-99,982.00
TOTAL LIABILITIES			-65,841.13	-851,324.58
FUND BALANCE				
51	6302	REVENUES CONTROL	-137,410.11	-1,336,371.50
51	7602	EXPENDITURES CONTROL	107,489.48	1,000,264.40
51	87370	RESTRICTED OPEB	.00	227,236.00
51	8737P	RESTRICTED PENSIONS	.00	687,427.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	65,841.13	-436,344.06
TOTAL FUND BALANCE			35,920.50	142,211.84
TOTAL LIABILITIES + FUND BALANCE			-29,920.63	-709,112.74

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FUND: 8 GOVNMNTAL ASSETS 1,2,31,32,36			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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 FOR PERIOD	ACCOUNT 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 **