

05/01/2019 10:49
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**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2019 10**

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FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-150,082.23	5,394,015.13
	10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	75,466.86
TOTAL ASSETS				-150,082.23	5,469,481.99
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	11,958.69
	10	7421A	ACCOUNTS PAYABLE ACI	-6,848.39	-30,551.24
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	-15,446.65	-24,292.90
	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	140,542.56	424,079.47
TOTAL LIABILITIES				118,247.52	273,761.41
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,405,519.13	-20,309,427.80
	10	7602	EXPENDITURES CONTROL	1,577,896.40	14,990,263.87
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-140,542.56	-424,079.47
TOTAL FUND BALANCE				31,834.71	-5,743,243.40
TOTAL LIABILITIES + FUND BALANCE				150,082.23	-5,469,481.99

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-135,699.31	249,090.26
			TOTAL ASSETS	-135,699.31	249,090.26
LIABILITIES					
	20	7401	INTERFUND LOANS PAYABLE	.00	-75,466.86
	20	7421A	ACCOUNTS PAYABLE ACI	-2,008.31	-4,115.18
	20	7603	PURCHASE OBLIGATIONS	22,358.19	88,087.21
			TOTAL LIABILITIES	20,349.88	8,505.17
FUND BALANCE					
	20	6302	REVENUES CONTROL	-208,967.90	-2,795,744.27
	20	7602	EXPENDITURES CONTROL	346,675.52	2,626,236.05
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-22,358.19	-88,087.21
			TOTAL FUND BALANCE	115,349.43	-257,595.43
			TOTAL LIABILITIES + FUND BALANCE	<u>135,699.31</u>	<u>-249,090.26</u>

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	24,409.56	400,213.86
			TOTAL ASSETS	24,409.56	400,213.86
LIABILITIES					
	21	7421A	ACCOUNTS PAYABLE ACI	-3,894.69	-5,642.53
	21	7603	PURCHASE OBLIGATIONS	10,971.98	57,270.25
			TOTAL LIABILITIES	7,077.29	51,627.72
FUND BALANCE					
	21	6302	REVENUES CONTROL	-39,023.47	-642,440.37
	21	7602	EXPENDITURES CONTROL	18,508.60	247,778.91
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-10,971.98	-57,270.25
	21	8770	UNASSIGNED FUND BALANCE	.00	90.13
			TOTAL FUND BALANCE	-31,486.85	-451,841.58
			TOTAL LIABILITIES + FUND BALANCE	-24,409.56	-400,213.86

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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	-1,780,222.02	-266,514.56
			TOTAL ASSETS	-1,780,222.02	-266,514.56
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-2,412,228.31
	32	7602	EXPENDITURES CONTROL	1,780,222.02	2,678,742.87
			TOTAL FUND BALANCE	1,780,222.02	266,514.56
			TOTAL LIABILITIES + FUND BALANCE	<u>1,780,222.02</u>	<u>266,514.56</u>

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-895,219.64	5,894,067.73
	TOTAL ASSETS		-895,219.64	5,894,067.73
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-298,350.41	334,825.62
	TOTAL LIABILITIES		-298,350.41	334,825.62
FUND BALANCE				
36	6302	REVENUES CONTROL	-3,189.12	-8,516,235.58
36	7602	EXPENDITURES CONTROL	898,408.76	2,706,277.21
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-84,109.36
36	8753	ASSIGNED-PURCH OBL - CURRENT	298,350.41	-334,825.62
	TOTAL FUND BALANCE		1,193,570.05	-6,228,893.35
TOTAL LIABILITIES + FUND BALANCE			895,219.64	-5,894,067.73

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,789,199.52	-2,722,091.62
40	7602	EXPENDITURES CONTROL	1,789,199.52	2,722,091.62
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	34,582.91	355,471.62
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			34,582.91	743,695.65
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	-4.36	-90.00
51	75410	UNFUNDED PENSION OPEB	.00	-297,900.00
51	7541P	UNFUNDED PENSION - PENSIONS	.00	-874,104.00
51	7603	PURCHASE OBLIGATIONS	-69,166.45	367,177.61
51	77000	DEFERRED INFLOW OPEB	.00	-15,597.00
51	7700P	DEFERRED INFLOW PENSIONS	.00	-99,982.00
TOTAL LIABILITIES			-69,170.81	-920,495.39
FUND BALANCE				
51	6302	REVENUES CONTROL	-144,120.21	-1,480,491.71
51	7602	EXPENDITURES CONTROL	109,541.66	1,109,806.06
51	87370	RESTRICTED OPEB	.00	227,236.00
51	8737P	RESTRICTED PENSIONS	.00	687,427.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	69,166.45	-367,177.61
TOTAL FUND BALANCE			34,587.90	176,799.74
TOTAL LIABILITIES + FUND BALANCE			-34,582.91	-743,695.65

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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 **