

08/06/2019 16:23  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht 1**

| FUND: 1                          | GENERAL FUND |                                 | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------|---------------------------------|--------------------------|--------------------|
| ASSETS                           |              |                                 |                          |                    |
| 10                               | 6101         | CASH IN BANK                    | 444,492.08               | 4,138,003.03       |
| 10                               | 6131         | RECEIVABLE FROM SPECIAL REV FN  | .00                      | 75,466.86          |
| TOTAL ASSETS                     |              |                                 | 444,492.08               | 4,213,469.89       |
| LIABILITIES                      |              |                                 |                          |                    |
| 10                               | 7421         | ACCOUNTS PAYABLE                | .00                      | 11,958.69          |
| 10                               | 7421A        | ACCOUNTS PAYABLE ACI            | -5,540.46                | -13,597.39         |
| 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            | 901,372.16               | 901,372.16         |
| TOTAL LIABILITIES                |              |                                 | 895,831.70               | 783,454.60         |
| FUND BALANCE                     |              |                                 |                          |                    |
| 10                               | 6302         | REVENUES CONTROL                | -1,091,942.52            | -1,091,942.52      |
| 10                               | 7602         | EXPENDITURES CONTROL            | 652,990.90               | 652,990.90         |
| 10                               | 8741         | COMMITTED - SITE-BASED CFWD     | .00                      | -55,509.13         |
| 10                               | 8753         | ASSIGNED-PURCH OBL - CURRENT    | -901,372.16              | -901,372.16        |
| 10                               | 8770         | UNASSIGNED FUND BALANCE         | .00                      | -3,601,091.58      |
| TOTAL FUND BALANCE               |              |                                 | -1,340,323.78            | -4,996,924.49      |
| TOTAL LIABILITIES + FUND BALANCE |              |                                 | -444,492.08              | -4,213,469.89      |

08/06/2019 16:23  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht 2**

| FUND: 2      SPECIAL REVENUE     |    |       |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|-------|------------------------------|--------------------------|--------------------|
|                                  |    |       |                              |                          |                    |
| ASSETS                           |    |       |                              |                          |                    |
|                                  | 20 | 6101  | CASH IN BANK                 | 57,740.91                | 326,963.00         |
|                                  | 20 | 6153  | ACCOUNTS RECEIVABLE          | -126,730.03              | .00                |
| TOTAL ASSETS                     |    |       |                              | -68,989.12               | 326,963.00         |
| LIABILITIES                      |    |       |                              |                          |                    |
|                                  | 20 | 7401  | INTERFUND LOANS PAYABLE      | .00                      | -75,466.86         |
|                                  | 20 | 7421A | ACCOUNTS PAYABLE ACI         | -62.43                   | -449.11            |
|                                  | 20 | 7481  | DEFERRED REVENUE             | 322,193.58               | .00                |
|                                  | 20 | 7603  | PURCHASE OBLIGATIONS         | 88,061.41                | 88,061.41          |
| TOTAL LIABILITIES                |    |       |                              | 410,192.56               | 12,145.44          |
| FUND BALANCE                     |    |       |                              |                          |                    |
|                                  | 20 | 6302  | REVENUES CONTROL             | -316,792.25              | -316,792.25        |
|                                  | 20 | 7602  | EXPENDITURES CONTROL         | 63,650.22                | 63,650.22          |
|                                  | 20 | 8753  | ASSIGNED-PURCH OBL - CURRENT | -88,061.41               | -88,061.41         |
|                                  | 20 | 8770  | UNASSIGNED FUND BALANCE      | .00                      | 2,095.00           |
| TOTAL FUND BALANCE               |    |       |                              | -341,203.44              | -339,108.44        |
| TOTAL LIABILITIES + FUND BALANCE |    |       |                              | 68,989.12                | -326,963.00        |

08/06/2019 16:23  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht**  
**3**

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |    |       |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|-------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |       |                                  |                          |                    |
|                                       | 21 | 6101  | CASH IN BANK                     | 31,413.79                | 435,389.40         |
|                                       |    |       | TOTAL ASSETS                     | 31,413.79                | 435,389.40         |
| <b>LIABILITIES</b>                    |    |       |                                  |                          |                    |
|                                       | 21 | 7421A | ACCOUNTS PAYABLE ACI             | -49.14                   | -3,553.92          |
|                                       | 21 | 7603  | PURCHASE OBLIGATIONS             | 13,263.82                | 13,263.82          |
|                                       |    |       | TOTAL LIABILITIES                | 13,214.68                | 9,709.90           |
| <b>FUND BALANCE</b>                   |    |       |                                  |                          |                    |
|                                       | 21 | 6302  | REVENUES CONTROL                 | -443,538.07              | -443,538.07        |
|                                       | 21 | 7602  | EXPENDITURES CONTROL             | 11,702.59                | 11,702.59          |
|                                       | 21 | 8737  | RESTRICTED - OTHER               | 400,470.83               | .00                |
|                                       | 21 | 8753  | ASSIGNED-PURCH OBL - CURRENT     | -13,263.82               | -13,263.82         |
|                                       |    |       | TOTAL FUND BALANCE               | -44,628.47               | -445,099.30        |
|                                       |    |       | TOTAL LIABILITIES + FUND BALANCE | <u>-31,413.79</u>        | <u>-435,389.40</u> |

08/06/2019 16:23  
 9704cjoy

MERCER COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2020 1

P  
 glbalsht 4

| FUND: 25 STUDENT ACTIVITY (SPEC REV ANN |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                           |    |      |                                  |                          |                    |
|                                         | 25 | 6101 | CASH IN BANK                     | 9,163.12                 | 9,163.12           |
|                                         |    |      | TOTAL ASSETS                     | 9,163.12                 | 9,163.12           |
| <b>LIABILITIES</b>                      |    |      |                                  |                          |                    |
|                                         | 25 | 7603 | PURCHASE OBLIGATIONS             | 3,360.00                 | 3,360.00           |
|                                         |    |      | TOTAL LIABILITIES                | 3,360.00                 | 3,360.00           |
| <b>FUND BALANCE</b>                     |    |      |                                  |                          |                    |
|                                         | 25 | 6302 | REVENUES CONTROL                 | -9,535.12                | -9,535.12          |
|                                         | 25 | 7602 | EXPENDITURES CONTROL             | 372.00                   | 372.00             |
|                                         | 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT     | -3,360.00                | -3,360.00          |
|                                         |    |      | TOTAL FUND BALANCE               | -12,523.12               | -12,523.12         |
|                                         |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-9,163.12</u>         | <u>-9,163.12</u>   |

08/06/2019 16:23  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht** **5**

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                 |    |      |                                  |                          |                    |
|                               | 31 | 6101 | CASH IN BANK                     | 121,800.00               | 122,310.40         |
|                               |    |      | TOTAL ASSETS                     | 121,800.00               | 122,310.40         |
| <b>FUND BALANCE</b>           |    |      |                                  |                          |                    |
|                               | 31 | 6302 | REVENUES CONTROL                 | -121,800.00              | -121,800.00        |
|                               | 31 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -510.40            |
|                               |    |      | TOTAL FUND BALANCE               | -121,800.00              | -122,310.40        |
|                               |    |      | TOTAL LIABILITIES + FUND BALANCE | <u>-121,800.00</u>       | <u>-122,310.40</u> |

08/06/2019 16:23  
 9704cjoy

MERCER COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2020 1

P 6  
 glbalsht

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | 30,917.66                | 32,137.10          |
|                                       |    |      | TOTAL ASSETS                     | 30,917.66                | 32,137.10          |
| <b>FUND BALANCE</b>                   |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | -328,078.00              | -328,078.00        |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 297,160.34               | 297,160.34         |
|                                       | 32 | 8738 | RESTRICTED-SFCC ESCROW-CURRENT   | .00                      | -1,219.44          |
|                                       |    |      | TOTAL FUND BALANCE               | -30,917.66               | -32,137.10         |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | -30,917.66               | -32,137.10         |

08/06/2019 16:23  
 9704cjy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht**  
**7**

| FUND: 360 CONSTRUCTION FUND |                                  |                    |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------|--------------------------------|--------------------------|--------------------|
|                             |                                  |                    |                                |                          |                    |
| ASSETS                      |                                  |                    |                                |                          |                    |
|                             | 36                               | 6101               | CASH IN BANK                   | -1,857,329.60            | 2,691,627.07       |
|                             |                                  | TOTAL ASSETS       |                                | -1,857,329.60            | 2,691,627.07       |
| LIABILITIES                 |                                  |                    |                                |                          |                    |
|                             | 36                               | 7603               | PURCHASE OBLIGATIONS           | -46,678.02               | 4,762.65           |
|                             |                                  | TOTAL LIABILITIES  |                                | -46,678.02               | 4,762.65           |
| FUND BALANCE                |                                  |                    |                                |                          |                    |
|                             | 36                               | 6302               | REVENUES CONTROL               | -1,506.64                | -1,506.64          |
|                             | 36                               | 7602               | EXPENDITURES CONTROL           | 1,858,836.24             | 1,858,836.24       |
|                             | 36                               | 8731               | RESTRICTED GRANTS              | 51,440.67                | .00                |
|                             | 36                               | 8735               | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -4,497,516.00      |
|                             | 36                               | 8753               | ASSIGNED-PURCH OBL - CURRENT   | 46,678.02                | -4,762.65          |
|                             | 36                               | 8755               | ASSIGNED-PURCH OBL - PRD 13/YE | -51,440.67               | .00                |
|                             | 36                               | 8770               | UNASSIGNED FUND BALANCE        | .00                      | -51,440.67         |
|                             |                                  | TOTAL FUND BALANCE |                                | 1,904,007.62             | -2,696,389.72      |
|                             | TOTAL LIABILITIES + FUND BALANCE |                    |                                | 1,857,329.60             | -2,691,627.07      |

08/06/2019 16:23  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht**  
**8**

| FUND: 400 DEBT SERVICE FUND      |    |      |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|----|------|----------------------|--------------------------|--------------------|
| <b>FUND BALANCE</b>              |    |      |                      |                          |                    |
|                                  | 40 | 6302 | REVENUES CONTROL     | -297,160.34              | -297,160.34        |
|                                  | 40 | 7602 | EXPENDITURES CONTROL | 297,160.34               | 297,160.34         |
| TOTAL FUND BALANCE               |    |      |                      | .00                      | .00                |
| TOTAL LIABILITIES + FUND BALANCE |    |      |                      | ===== .00                | ===== .00          |



08/06/2019 16:23  
 9704cjy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P**  
**glbalsht**  
**9**

| FUND: 51 FOOD SERVICE FUND       |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |       |                               |                          |                    |
| 51                               | 6101  | CASH IN BANK                  | -4,238.05                | 422,777.09         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION   | .00                      | 30,608.06          |
| 51                               | 64000 | DEFERRED OUTFLOWS OPEB        | .00                      | 86,262.00          |
| 51                               | 6400P | DEFERRED OUTFLOWS PENSION     | .00                      | 286,658.00         |
| TOTAL ASSETS                     |       |                               | -4,238.05                | 826,305.15         |
| <b>LIABILITIES</b>               |       |                               |                          |                    |
| 51                               | 7421A | ACCOUNTS PAYABLE ACI          | .00                      | -100.43            |
| 51                               | 75410 | UNFUNDED PENSION OPEB         | .00                      | -297,900.00        |
| 51                               | 7541P | UNFUNDED PENSION - PENSIONS   | .00                      | -874,104.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS          | 1,085,196.17             | 1,085,196.17       |
| 51                               | 77000 | DEFERRED INFLOW OPEB          | .00                      | -15,597.00         |
| 51                               | 7700P | DEFERRED INFLOW PENSIONS      | .00                      | -99,982.00         |
| TOTAL LIABILITIES                |       |                               | 1,085,196.17             | -202,487.26        |
| <b>FUND BALANCE</b>              |       |                               |                          |                    |
| 51                               | 6302  | REVENUES CONTROL              | -16,634.08               | -16,634.08         |
| 51                               | 7602  | EXPENDITURES CONTROL          | 20,872.13                | 20,872.13          |
| 51                               | 87370 | RESTRICTED OPEB               | .00                      | 227,236.00         |
| 51                               | 8737P | RESTRICTED PENSIONS           | .00                      | 687,427.00         |
| 51                               | 8739  | RESTRICTED-NET ASSETS(FD SVC) | .00                      | -442,218.74        |
| 51                               | 8739I | RESTRICTED-NET ASSETS(FD SVC) | .00                      | -15,304.03         |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT  | -1,085,196.17            | -1,085,196.17      |
| TOTAL FUND BALANCE               |       |                               | -1,080,958.12            | -623,817.89        |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | <u>4,238.05</u>          | <u>-826,305.15</u> |

08/06/2019 16:23  
 9704cjoy

MERCER COUNTY BOARD OF EDUCATION  
 BALANCE SHEET FOR 2020 1

P 10  
 glbalsht

| 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 |

08/06/2019 16:23  
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION**  
**BALANCE SHEET FOR 2020 1**

**P 11**  
**glbalsht**

| FUND: 81 FOOD SERVICE ASSETS |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                |    |      |                                  |                          |                    |
|                              | 81 | 6251 | GENERAL EQUIPMENT                | .00                      | 174,531.33         |
|                              | 81 | 6252 | ACCUMULATED DEPREC-GEN EQUIPME   | .00                      | -105,835.30        |
|                              |    |      | TOTAL ASSETS                     | .00                      | 68,696.03          |
| <b>FUND BALANCE</b>          |    |      |                                  |                          |                    |
|                              | 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 \*\*