

09/06/2019 10:48
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**MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 2**
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FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-582,542.49	3,554,460.54
10	6131	RECEIVABLE FROM SPECIAL REV FN	.00	75,466.86
TOTAL ASSETS			-582,542.49	3,629,927.40
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	11,958.69
10	7421A	ACCOUNTS PAYABLE ACI	-12,636.40	-26,233.79
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	-98,360.56	803,011.60
TOTAL LIABILITIES			-110,996.96	672,457.64
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,085,156.37	-2,232,608.02
10	7602	EXPENDITURES CONTROL	1,680,335.26	2,333,326.16
10	8753	ASSIGNED-PURCH OBL - CURRENT	98,360.56	-803,011.60
10	8770	UNASSIGNED FUND BALANCE	.00	-3,600,091.58
TOTAL FUND BALANCE			693,539.45	-4,302,385.04
TOTAL LIABILITIES + FUND BALANCE			582,542.49	-3,629,927.40

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MERCER COUNTY BOARD OF EDUCATION
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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	63,428.05	391,391.05
	TOTAL ASSETS		63,428.05	391,391.05
LIABILITIES				
20	7401	INTERFUND LOANS PAYABLE	.00	-75,466.86
20	7421A	ACCOUNTS PAYABLE ACI	-2,584.22	-3,033.33
20	7603	PURCHASE OBLIGATIONS	5,020.84	93,082.25
	TOTAL LIABILITIES		2,436.62	14,582.06
FUND BALANCE				
20	6302	REVENUES CONTROL	-325,889.84	-642,682.09
20	7602	EXPENDITURES CONTROL	265,046.01	328,696.23
20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,020.84	-93,082.25
20	8770	UNASSIGNED FUND BALANCE	.00	1,095.00
	TOTAL FUND BALANCE		-65,864.67	-405,973.11
TOTAL LIABILITIES + FUND BALANCE			-63,428.05	-391,391.05

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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	94,947.47	530,336.87
			TOTAL ASSETS	94,947.47	530,336.87
LIABILITIES					
	21	7421A	ACCOUNTS PAYABLE ACI	-1,717.48	-5,271.40
	21	7603	PURCHASE OBLIGATIONS	24,082.37	37,346.19
			TOTAL LIABILITIES	22,364.89	32,074.79
FUND BALANCE					
	21	6302	REVENUES CONTROL	-124,180.36	-567,718.43
	21	7602	EXPENDITURES CONTROL	30,950.37	42,652.96
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-24,082.37	-37,346.19
			TOTAL FUND BALANCE	-117,312.36	-562,411.66
			TOTAL LIABILITIES + FUND BALANCE	-94,947.47	-530,336.87

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FUND: 25 STUDENT ACTIVITY (SPEC REV ANN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	37,155.43	46,318.55
			TOTAL ASSETS	37,155.43	46,318.55
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	-807.00	-807.00
	25	7603	PURCHASE OBLIGATIONS	4,515.20	7,875.20
			TOTAL LIABILITIES	3,708.20	7,068.20
FUND BALANCE					
	25	6302	REVENUES CONTROL	-38,415.29	-47,950.41
	25	7602	EXPENDITURES CONTROL	2,066.86	2,438.86
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-4,515.20	-7,875.20
			TOTAL FUND BALANCE	-40,863.63	-53,386.75
			TOTAL LIABILITIES + FUND BALANCE	-37,155.43	-46,318.55

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

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-165,801.69	-133,664.59
			TOTAL ASSETS	-165,801.69	-133,664.59
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-328,078.00
	32	7602	EXPENDITURES CONTROL	165,801.69	462,962.03
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,219.44
			TOTAL FUND BALANCE	165,801.69	133,664.59
			TOTAL LIABILITIES + FUND BALANCE	165,801.69	133,664.59

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,235,857.19	1,455,769.88
	TOTAL ASSETS		-1,235,857.19	1,455,769.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-1,747.98	3,014.67
	TOTAL LIABILITIES		-1,747.98	3,014.67
FUND BALANCE				
36	6302	REVENUES CONTROL	-800.68	-2,307.32
36	7602	EXPENDITURES CONTROL	1,236,657.87	3,095,494.11
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,497,516.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,747.98	-3,014.67
36	8770	UNASSIGNED FUND BALANCE	.00	-51,440.67
	TOTAL FUND BALANCE		1,237,605.17	-1,458,784.55
TOTAL LIABILITIES + FUND BALANCE			1,235,857.19	-1,455,769.88

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-165,801.69	-462,962.03
40	7602	EXPENDITURES CONTROL	165,801.69	462,962.03
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	-165,513.13	257,263.96
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			-165,513.13	660,792.02
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	-307.11	-407.54
51	75410	UNFUNDED PENSION OPEB	.00	-297,900.00
51	7541P	UNFUNDED PENSION - PENSIONS	.00	-874,104.00
51	7603	PURCHASE OBLIGATIONS	-148,129.57	937,066.60
51	77000	DEFERRED INFLOW OPEB	.00	-15,597.00
51	7700P	DEFERRED INFLOW PENSIONS	.00	-99,982.00
TOTAL LIABILITIES			-148,436.68	-350,923.94
FUND BALANCE				
51	6302	REVENUES CONTROL	-22,378.95	-481,231.77
51	7602	EXPENDITURES CONTROL	188,199.19	209,071.32
51	87370	RESTRICTED OPEB	.00	227,236.00
51	8737P	RESTRICTED PENSIONS	.00	687,427.00
51	8739I	RESTRICTED-NET ASSETS(FD SVC)	.00	-15,304.03
51	8753	ASSIGNED-PURCH OBL - CURRENT	148,129.57	-937,066.60
TOTAL FUND BALANCE			313,949.81	-309,868.08
TOTAL LIABILITIES + FUND BALANCE			<u>165,513.13</u>	<u>-660,792.02</u>

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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	=====0.00	=====68,696.03

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