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**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 3**

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-471,492.57	3,157,040.04
10	6153	ACCOUNTS RECEIVABLE	.00	19,927.22
TOTAL ASSETS			-471,492.57	3,176,967.26
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-613.08	184.55
10	7421A	ACCOUNTS PAYABLE ACI	-9,202.63	-27,267.49
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	-81,178.78
10	7603	PURCHASE OBLIGATIONS	-37,751.83	765,259.77
TOTAL LIABILITIES			-47,567.54	647,739.66
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,048,868.65	-3,037,051.68
10	7602	EXPENDITURES CONTROL	1,530,176.93	3,808,585.73
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	670,932.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	37,751.83	-765,259.77
10	8770	UNASSIGNED FUND BALANCE	.00	-4,501,913.32
TOTAL FUND BALANCE			519,060.11	-3,824,706.92
TOTAL LIABILITIES + FUND BALANCE			<u>471,492.57</u>	<u>-3,176,967.26</u>

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-208,732.72	112,191.47
	20	6153	ACCOUNTS RECEIVABLE	.00	2,095.00
TOTAL ASSETS				-208,732.72	114,286.47
LIABILITIES					
	20	7421A	ACCOUNTS PAYABLE ACI	-7,290.34	-10,323.67
	20	7481	DEFERRED REVENUE	.00	1,000.00
	20	7603	PURCHASE OBLIGATIONS	116,317.40	209,399.65
TOTAL LIABILITIES				109,027.06	200,075.98
FUND BALANCE					
	20	6302	REVENUES CONTROL	-68,852.93	-716,535.02
	20	7602	EXPENDITURES CONTROL	284,875.99	613,572.22
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-116,317.40	-209,399.65
	20	8770	UNASSIGNED FUND BALANCE	.00	-2,000.00
TOTAL FUND BALANCE				99,705.66	-314,362.45
TOTAL LIABILITIES + FUND BALANCE				208,732.72	-114,286.47

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	38,606.92	565,439.01
			TOTAL ASSETS	38,606.92	565,439.01
LIABILITIES					
	21	7421A	ACCOUNTS PAYABLE ACI	-3,043.74	-4,810.36
	21	7603	PURCHASE OBLIGATIONS	11,113.98	48,460.17
			TOTAL LIABILITIES	8,070.24	43,649.81
FUND BALANCE					
	21	6302	REVENUES CONTROL	-101,434.33	-667,535.52
	21	7602	EXPENDITURES CONTROL	65,871.15	108,524.11
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-11,113.98	-48,460.17
	21	8770	UNASSIGNED FUND BALANCE	.00	-1,617.24
			TOTAL FUND BALANCE	-46,677.16	-609,088.82
			TOTAL LIABILITIES + FUND BALANCE	<u>-38,606.92</u>	<u>-565,439.01</u>

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FUND: 25 STUDENT ACTIVITY (SPEC REV ANN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	3,922.00	50,240.55
			TOTAL ASSETS	3,922.00	50,240.55
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	-2,936.00	-3,743.00
	25	7603	PURCHASE OBLIGATIONS	1,111.97	8,987.17
			TOTAL LIABILITIES	-1,824.03	5,244.17
FUND BALANCE					
	25	6302	REVENUES CONTROL	-7,432.53	-55,382.94
	25	7602	EXPENDITURES CONTROL	6,446.53	8,885.39
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-1,111.97	-8,987.17
			TOTAL FUND BALANCE	-2,097.97	-55,484.72
			TOTAL LIABILITIES + FUND BALANCE	-3,922.00	-50,240.55

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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	-163,165.00	-296,829.59
			TOTAL ASSETS	-163,165.00	-296,829.59
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-328,078.00
	32	7602	EXPENDITURES CONTROL	163,165.00	626,127.03
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,219.44
			TOTAL FUND BALANCE	163,165.00	296,829.59
			TOTAL LIABILITIES + FUND BALANCE	163,165.00	296,829.59

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-370,534.65	1,085,235.23
	TOTAL ASSETS		-370,534.65	1,085,235.23
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	3,014.67
	TOTAL LIABILITIES		.00	3,014.67
FUND BALANCE				
36	6302	REVENUES CONTROL	-593.94	-2,901.26
36	7602	EXPENDITURES CONTROL	371,128.59	3,418,235.24
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,497,516.00
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-3,014.67
36	8770	UNASSIGNED FUND BALANCE	.00	-3,053.21
	TOTAL FUND BALANCE		370,534.65	-1,088,249.90
TOTAL LIABILITIES + FUND BALANCE			370,534.65	-1,085,235.23

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-163,165.00	-626,127.03
40	7602	EXPENDITURES CONTROL	163,165.00	626,127.03
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	-2,652.76	254,510.77
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,348.21
51	64000	DEFERRED OUTFLOWS OPEB	.00	86,262.00
51	6400P	DEFERRED OUTFLOWS PENSION	.00	286,658.00
TOTAL ASSETS			-2,652.76	647,778.98
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	-3,323.77	-3,630.88
51	75410	UNFUNDED PENSION OPEB	.00	-297,900.00
51	7541P	UNFUNDED PENSION - PENSIONS	.00	-874,104.00
51	7603	PURCHASE OBLIGATIONS	-88,910.44	848,156.16
51	77000	DEFERRED INFLOW OPEB	.00	-15,597.00
51	7700P	DEFERRED INFLOW PENSIONS	.00	-99,982.00
TOTAL LIABILITIES			-92,234.21	-443,057.72
FUND BALANCE				
51	6302	REVENUES CONTROL	-141,193.06	-607,099.33
51	7602	EXPENDITURES CONTROL	147,169.59	353,670.98
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	88,910.44	-848,156.16
51	8770	UNASSIGNED FUND BALANCE	.00	-2,495.72
TOTAL FUND BALANCE			94,886.97	-204,721.26
TOTAL LIABILITIES + FUND BALANCE			=====2,652.76=====	=====647,778.98=====

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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	-1,841,018.59
80	6221	BUILDINGS & BUILDING IMPROVEME	.00	64,904,662.10
80	6222	ACCUMULATED DEPRECIATION-BLDGS	.00	-25,621,187.03
80	6231	TECHNOLOGY EQUIPMENT	.00	254,301.36
80	6232	ACCUM DEPREC-TECHNOLOGY EQUIP	.00	-109,030.57
80	6241	VEHICLES	.00	5,464,023.96
80	6242	ACCUMULATED DEPRECIATION-VEHIC	.00	-3,956,782.38
80	6251	GENERAL EQUIPMENT	.00	1,965,626.58
80	6252	ACCUMULATED DEPREC-GEN EQUIPME	.00	-1,598,126.73
TOTAL ASSETS			.00	43,051,909.05
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL AST	.00	-43,051,909.05
TOTAL FUND BALANCE			.00	-43,051,909.05
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -43,051,909.05

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FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	.00	188,068.83
	81	6252	ACCUMULATED DEPREC-GEN EQUIPME	.00	-113,538.67
			TOTAL ASSETS	.00	74,530.16
FUND BALANCE					
	81	8711	INVEST IN BUSINESS TYPE ASSETS	.00	-74,530.16
			TOTAL FUND BALANCE	.00	-74,530.16
			TOTAL LIABILITIES + FUND BALANCE	=====0.00	=====74,530.16

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