

11/11/2019 09:49
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**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 4**
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FUND: 1	GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE	
ASSETS					
	10	6101	CASH IN BANK	-663,242.93	2,493,815.52
	10	6153	ACCOUNTS RECEIVABLE	.00	19,927.22
TOTAL ASSETS			-663,242.93	2,513,742.74	
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-5,996.05	-5,811.50
	10	7421A	ACCOUNTS PAYABLE ACI	12,023.21	-15,244.28
	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	-104,171.63	661,088.14
TOTAL LIABILITIES			-98,144.47	549,595.19	
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,032,936.67	-4,070,221.05
	10	7602	EXPENDITURES CONTROL	1,690,152.44	5,498,952.46
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-670,932.12
	10	8753	ASSIGNED-PURCH OBL - CURRENT	104,171.63	-661,088.14
	10	8770	UNASSIGNED FUND BALANCE	.00	-3,160,049.08
TOTAL FUND BALANCE			761,387.40	-3,063,337.93	
TOTAL LIABILITIES + FUND BALANCE			663,242.93	-2,513,742.74	

11/11/2019 09:49
9704cjy

MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 4

P
glsht 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	44,626.83	157,032.59
	20	6153	ACCOUNTS RECEIVABLE	.00	2,095.00
TOTAL ASSETS				44,626.83	159,127.59
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-427.41	-427.41
	20	7421A	ACCOUNTS PAYABLE ACI	8,699.30	-1,624.37
	20	7481	DEFERRED REVENUE	.00	-1,000.00
	20	7603	PURCHASE OBLIGATIONS	-14,319.43	195,080.22
TOTAL LIABILITIES				-6,047.54	192,028.44
FUND BALANCE					
	20	6302	REVENUES CONTROL	-348,631.11	-1,065,166.13
	20	7602	EXPENDITURES CONTROL	295,732.39	909,090.32
	20	8753	ASSIGNED-PURCH OBL - CURRENT	14,319.43	-195,080.22
TOTAL FUND BALANCE				-38,579.29	-351,156.03
TOTAL LIABILITIES + FUND BALANCE				-44,626.83	-159,127.59

11/11/2019 09:49
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 4**
P
glsht **3**

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-36,810.47	528,628.54
			TOTAL ASSETS	-36,810.47	528,628.54
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-1,203.50	-1,203.50
	21	7421A	ACCOUNTS PAYABLE ACI	4,532.84	-277.52
	21	7603	PURCHASE OBLIGATIONS	-13,557.53	34,902.64
			TOTAL LIABILITIES	-10,228.19	33,421.62
FUND BALANCE					
	21	6302	REVENUES CONTROL	-26,928.52	-694,464.04
	21	7602	EXPENDITURES CONTROL	60,409.65	168,933.76
	21	8737	RESTRICTED - OTHER	.00	-1,617.24
	21	8753	ASSIGNED-PURCH OBL - CURRENT	13,557.53	-34,902.64
			TOTAL FUND BALANCE	47,038.66	-562,050.16
			TOTAL LIABILITIES + FUND BALANCE	=====36,810.47=====	=====528,628.54=====

11/11/2019 09:49
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**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 4**
P
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FUND: 25 STUDENT ACTIVITY (SPEC REV ANN				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	7,684.72	57,925.27
			TOTAL ASSETS	7,684.72	57,925.27
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	2,622.00	-1,121.00
	25	7603	PURCHASE OBLIGATIONS	-2,095.14	6,892.03
			TOTAL LIABILITIES	526.86	5,771.03
FUND BALANCE					
	25	6302	REVENUES CONTROL	-18,725.62	-74,108.56
	25	7602	EXPENDITURES CONTROL	8,418.90	17,304.29
	25	8753	ASSIGNED-PURCH OBL - CURRENT	2,095.14	-6,892.03
			TOTAL FUND BALANCE	-8,211.58	-63,696.30
			TOTAL LIABILITIES + FUND BALANCE	-7,684.72	-57,925.27

11/11/2019 09:49
9704cjoy

MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 4

P
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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
				=====	=====

11/11/2019 09:49
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MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 4

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,039,776.45	742,946.86
			TOTAL ASSETS	1,039,776.45	742,946.86
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,273,833.20	-1,601,911.20
	32	7602	EXPENDITURES CONTROL	234,056.75	860,183.78
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,219.44
			TOTAL FUND BALANCE	-1,039,776.45	-742,946.86
			TOTAL LIABILITIES + FUND BALANCE	-1,039,776.45	-742,946.86

11/11/2019 09:49
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MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 4

P
glsht 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-559,953.99	525,281.24
	TOTAL ASSETS		-559,953.99	525,281.24
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-3,008.86	5.81
	TOTAL LIABILITIES		-3,008.86	5.81
FUND BALANCE				
36	6302	REVENUES CONTROL	-258.66	-3,159.92
36	7602	EXPENDITURES CONTROL	560,212.65	3,978,447.89
36	8731	RESTRICTED GRANTS	.00	51,440.67
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-4,500,569.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	3,008.86	-5.81
36	8770	UNASSIGNED FUND BALANCE	.00	-51,440.67
	TOTAL FUND BALANCE		562,962.85	-525,287.05
TOTAL LIABILITIES + FUND BALANCE			559,953.99	-525,281.24

11/11/2019 09:49
9704cjoy

MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 4

P
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-268,034.25	-894,161.28
40	7602	EXPENDITURES CONTROL	268,034.25	894,161.28
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== .00

11/11/2019 09:49
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 4**
P
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	13,509.37	268,020.14
51	6171	INVENTORIES FOR CONSUMPTION	.00	20,348.21
51	64000	DEFERRED OUTFLOWS OPEB	.00	82,953.00
51	6400P	DEFERRED OUTFLOWS PENSION	.00	241,981.00
TOTAL ASSETS			13,509.37	613,302.35
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	3,159.77	-471.11
51	75410	UNFUNDED PENSION OPEB	.00	-269,492.00
51	7541P	UNFUNDED PENSION - PENSIONS	.00	-931,187.00
51	7603	PURCHASE OBLIGATIONS	-103,783.16	744,373.00
51	77000	DEFERRED INFLOW OPEB	.00	-51,151.00
51	7700P	DEFERRED INFLOW PENSIONS	.00	-76,963.00
TOTAL LIABILITIES			-100,623.39	-584,891.11
FUND BALANCE				
51	6302	REVENUES CONTROL	-164,317.75	-771,417.08
51	7602	EXPENDITURES CONTROL	147,648.61	501,319.59
51	87370	RESTRICTED OPEB	.00	237,690.00
51	8737P	RESTRICTED PENSIONS	.00	766,169.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-17,799.75
51	8753	ASSIGNED-PURCH OBL - CURRENT	103,783.16	-744,373.00
TOTAL FUND BALANCE			87,114.02	-28,411.24
TOTAL LIABILITIES + FUND BALANCE			<u><u>-13,509.37</u></u>	<u><u>-613,302.35</u></u>

11/11/2019 09:49
 9704cjoy

**MERCER COUNTY BOARD OF EDUCATION
 BALANCE SHEET FOR 2020 4**
P 10
glbalsht

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
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,104,579.80
TOTAL ASSETS			.00	47,156,488.85
FUND BALANCE	80	8710 INVESTMENT IN GOVERNMENTAL AST	.00	-47,156,488.85
TOTAL FUND BALANCE			.00	-47,156,488.85
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -47,156,488.85

11/11/2019 09:49
9704cjoy

MERCER COUNTY BOARD OF EDUCATION
BALANCE SHEET FOR 2020 4

P 11
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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 **