

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

IB 1a

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|--------|---|-----------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -33,271.79 | 588,286.92 |
| 10 | 6181 | PREPAID EXPENDITURES | .00 | 7,565.50 |
| | | TOTAL ASSETS | -33,271.79 | 595,852.42 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | -275.00 | .00 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -7,756.78 | -39,092.82 |
| 10 | 7461UC | ACCRUED LIAB UNEMPL INS | -3,862.25 | -10,117.68 |
| 10 | 7461WC | ACCRUED LIAB WOKMENS COMP | -62.88 | -62.88 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | -1,853.05 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 3,299.00 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | .00 | 329.85 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | 954.61 |
| 10 | 7493 | SICK LEAVE PAYABLE IN PROCESS | .00 | -664.40 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 8,746.00 | 56,621.61 |
| | | TOTAL LIABILITIES | -3,210.91 | 9,414.24 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -499,338.81 | -1,449,090.78 |
| 10 | 7602 | EXPENDITURES CONTROL | 544,567.51 | 1,324,137.59 |
| 10 | 8723 | NONSPENDABLE-PREPAIDS | .00 | -7,565.50 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -8,746.00 | -56,621.61 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -416,126.36 |
| | | TOTAL FUND BALANCE | 36,482.70 | -605,266.66 |
| | | TOTAL LIABILITIES + FUND BALANCE | 33,271.79 | -595,852.42 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | 118,921.11 | 45,662.39 |
| | | TOTAL ASSETS | 118,921.11 | 45,662.39 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 7.00 | .00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 10,136.41 | 29,396.59 |
| | | TOTAL LIABILITIES | 10,143.41 | 29,396.59 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -230,175.67 | -296,472.93 |
| 20 | 7602 | EXPENDITURES CONTROL | 111,247.56 | 250,810.54 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | -3,422.15 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -10,136.41 | -29,396.59 |
| 20 | 8770 | UNASSIGNED FUND BALANCE | .00 | 3,422.15 |
| | | TOTAL FUND BALANCE | -129,064.52 | -75,058.98 |
| | | TOTAL LIABILITIES + FUND BALANCE | -118,921.11 | -45,662.39 |

BALANCE SHEET FOR 2016 3

| FUND: 21 DISTRICT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 1,638.11 | 22,900.35 |
| | | TOTAL ASSETS | 1,638.11 | 22,900.35 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | 2,546.00 | 4,205.94 |
| | | TOTAL LIABILITIES | 2,546.00 | 4,205.94 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -2,002.49 | -25,353.80 |
| 21 | 7602 | EXPENDITURES CONTROL | 364.38 | 2,453.45 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -2,546.00 | -4,205.94 |
| | | TOTAL FUND BALANCE | -4,184.11 | -27,106.29 |
| | | TOTAL LIABILITIES + FUND BALANCE | -1,638.11 | -22,900.35 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 31 | 6101 CASH IN BANK | .00 | 10,559.00 |
| | | TOTAL ASSETS | .00 | 10,559.00 |
| FUND BALANCE | | | | |
| | 31 | 6302 REVENUES CONTROL | .00 | -48,250.00 |
| | 31 | 7602 EXPENDITURES CONTROL | .00 | 37,691.00 |
| | | TOTAL FUND BALANCE | .00 | -10,559.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -10,559.00 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | .00 | 133,295.00 |
| | | TOTAL ASSETS | .00 | 133,295.00 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | .00 | -133,295.00 |
| | | TOTAL FUND BALANCE | .00 | -133,295.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -133,295.00 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|---|--------------------------|--------------------|
| ASSETS | | | | |
| | 36 | 6101 CASH IN BANK | .00 | 67,678.81 |
| | | TOTAL ASSETS | .00 | 67,678.81 |
| FUND BALANCE | | | | |
| | 36 | 8735 RESTRICTED FOR FUTURE CONST. | .00 | -67,378.81 |
| | 36 | 8770 UNASSIGNED FUND BALANCE | .00 | -300.00 |
| | | TOTAL FUND BALANCE | .00 | -67,678.81 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -67,678.81 |

BALANCE SHEET FOR 2016 3

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 40 | 6101 CASH IN BANK | .00 | -7,253.29 |
| | | TOTAL ASSETS | .00 | -7,253.29 |
| FUND BALANCE | | | | |
| | 40 | 7602 EXPENDITURES CONTROL | .00 | 7,253.29 |
| | | TOTAL FUND BALANCE | .00 | 7,253.29 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | 7,253.29 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 2,175.10 | 145,405.49 |
| 51 | 6153 | ACCOUNTS RECEIVABLE | .00 | 40,841.78 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 6,321.73 |
| TOTAL ASSETS | | | 2,175.10 | 192,569.00 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 60,740.75 | .00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 4,517.02 | 10,820.35 |
| TOTAL LIABILITIES | | | 65,257.77 | 10,820.35 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -86,550.75 | -132,714.36 |
| 51 | 7602 | EXPENDITURES CONTROL | 23,634.90 | 143,517.24 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00 | -178,300.15 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -4,517.02 | -10,820.35 |
| 51 | 8770 | UNASSIGNED FUND BALANCE | .00 | -25,071.73 |
| TOTAL FUND BALANCE | | | -67,432.87 | -203,389.35 |
| TOTAL LIABILITIES + FUND BALANCE | | | -2,175.10 | -192,569.00 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 50,600.01 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 272,051.75 |
| 80 | 6212 | ACCUM DEP - LAND IMPROVEMENTS | .00 | -198,217.35 |
| 80 | 6221 | BUILDING & BUILDING IMPROVEMENTS | .00 | 14,427,858.78 |
| 80 | 6222 | ACCUM DEP - BUILDING & IMPROV | .00 | -3,735,823.42 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 1,517,874.21 |
| 80 | 6232 | ACCUM DEP - TECHNOLOGY | .00 | -1,171,799.04 |
| 80 | 6241 | VEHICLES | .00 | 1,554,188.00 |
| 80 | 6242 | ACCUMULATED DEPRECIATION | .00 | -771,700.64 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 211,805.92 |
| 80 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -179,535.08 |
| TOTAL ASSETS | | | .00 | 11,977,303.14 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | .00 | -11,977,303.14 |
| TOTAL FUND BALANCE | | | .00 | -11,977,303.14 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | -11,977,303.14 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 3

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 3,396.00 |
| 81 | 6232 | ACCUM DEP - TECHNOLOGY | .00 | -3,396.00 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 221,522.63 |
| 81 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -199,525.02 |
| | TOTAL ASSETS | | .00 | 21,997.61 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENTS BUSINESS ASSETS | .00 | -21,997.61 |
| | TOTAL FUND BALANCE | | .00 | -21,997.61 |
| | TOTAL LIABILITIES + FUND BALANCE | | .00 | -21,997.61 |

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BALANCE SHEET FOR 2016 3

| FUND: 9 | | LONG-TERM DEBT ACCT GROUP | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|---------------------------|-------------------------------|--------------------------|----------------------|
| ASSETS | | | | | |
| 90 | 6304 | AMT RETIRE LONG-TERM DEBT | | .00 | 8,166,624.00 |
| TOTAL ASSETS | | | | .00 | 8,166,624.00 |
| LIABILITIES | | | | | |
| 90 | 7511 | BD08 | LONG TERM BONDS | .00 | -288,034.00 |
| 90 | 7511 | BD09 | LONG TERM BONDS | .00 | -142,310.00 |
| 90 | 7511 | BD11 | LONG TERM BONDS | .00 | -2,618,202.00 |
| 90 | 7511 | BD12 | LONG TERM BONDS | .00 | -1,495,572.00 |
| 90 | 7511 | SF08 | LONG TERM BONDS | .00 | -71,966.00 |
| 90 | 7511 | SF09 | LONG TERM BONDS | .00 | -177,690.00 |
| 90 | 7511 | SF11 | LONG TERM BONDS | .00 | -2,331,798.00 |
| 90 | 7511 | SF12 | LONG TERM BONDS | .00 | -199,428.00 |
| 90 | 7531 | LFKST | LEASE OBLIGATION (LONG TERM) | .00 | -607,530.00 |
| 90 | 7531 | SFKST | LEASE OBLIGATION (LONG TERM) | .00 | -87,829.00 |
| 90 | 7551 | | LONG TERM COMPENSATED ABSENCE | .00 | -94,006.00 |
| 90 | 7590 | | OTHER LONG TERM LIABILITIES | .00 | -52,259.00 |
| TOTAL LIABILITIES | | | | .00 | -8,166,624.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | | .00 | -8,166,624.00 |

** END OF REPORT - Generated by Lorri Bartley **