

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2016 5

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|--------|---------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -53,578.29 | 511,110.80 |
| 10 | 6131 | RECEIVABLE FROM SPECIAL REV FN | 1,430.25 | .00 |
| TOTAL ASSETS | | | -52,148.04 | 511,110.80 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | .00 | -23,275.21 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 824.96 | -11,342.72 |
| 10 | 7461UC | ACCRUED LIAB UNEMPL INS | -1,196.47 | -12,880.72 |
| 10 | 7461WC | ACCRUED LIAB WOKMENS COMP | -75.85 | -204.72 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | .00 | 937.82 |
| 10 | 7472 | FICA WITHHELD PAYABLE | .00 | 169.50 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | .00 | 329.85 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | .00 | 954.61 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 23,731.04 | 300,538.55 |
| TOTAL LIABILITIES | | | 23,283.68 | 255,226.96 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -533,357.22 | -2,426,593.40 |
| 10 | 7602 | EXPENDITURES CONTROL | 585,952.62 | 2,402,140.47 |
| 10 | 8723 | NONSPENDABLE-PREPAIDS | .00 | -7,565.50 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -23,731.04 | -300,538.55 |
| 10 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 14,750.00 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -448,530.78 |
| TOTAL FUND BALANCE | | | 28,864.36 | -766,337.76 |
| TOTAL LIABILITIES + FUND BALANCE | | | 52,148.04 | -511,110.80 |

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2016 5

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|----|-----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 20 | 6101 CASH IN BANK | -9,981.03 | 17,531.62 |
| | 20 | 6130 INTERFUND RECEIVABLES | -1,430.25 | .00 |
| | | TOTAL ASSETS | -11,411.28 | 17,531.62 |
| LIABILITIES | | | | |
| | 20 | 7603 PURCHASE OBLIGATIONS | -1,595.71 | 32,907.88 |
| | | TOTAL LIABILITIES | -1,595.71 | 32,907.88 |
| FUND BALANCE | | | | |
| | 20 | 6302 REVENUES CONTROL | -104,536.40 | -491,103.04 |
| | 20 | 7602 EXPENDITURES CONTROL | 115,947.68 | 473,571.42 |
| | 20 | 8731 RESTRICTED GRANTS | .00 | 20,385.59 |
| | 20 | 8753 ASSIGNED-PURCH OBL - CURRENT | 1,595.71 | -32,982.88 |
| | 20 | 8770 UNASSIGNED FUND BALANCE | .00 | -20,310.59 |
| | | TOTAL FUND BALANCE | 13,006.99 | -50,439.50 |
| | | TOTAL LIABILITIES + FUND BALANCE | 11,411.28 | -17,531.62 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 5

| FUND: 21 DISTRICT ACTIVITY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 21 | 6101 | CASH IN BANK | -2,334.68 | 21,648.76 |
| | | | TOTAL ASSETS | -2,334.68 | 21,648.76 |
| LIABILITIES | | | | | |
| | 21 | 7603 | PURCHASE OBLIGATIONS | -1,723.83 | 3,361.17 |
| | | | TOTAL LIABILITIES | -1,723.83 | 3,361.17 |
| FUND BALANCE | | | | | |
| | 21 | 6302 | REVENUES CONTROL | -470.98 | -28,547.81 |
| | 21 | 7602 | EXPENDITURES CONTROL | 2,805.66 | 6,899.05 |
| | 21 | 8737 | RESTRICTED - OTHER | .00 | -23,324.37 |
| | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,723.83 | -3,361.17 |
| | 21 | 8770 | UNASSIGNED FUND BALANCE | .00 | 23,324.37 |
| | | | TOTAL FUND BALANCE | 4,058.51 | -25,009.93 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 2,334.68 | -21,648.76 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 5

| FUND: 310 CAPITAL OUTLAY FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 31 | 6101 | CASH IN BANK | -34,338.50 | -23,779.50 |
| | | | TOTAL ASSETS | -34,338.50 | -23,779.50 |
| FUND BALANCE | | | | | |
| | 31 | 6302 | REVENUES CONTROL | .00 | -48,250.00 |
| | 31 | 7602 | EXPENDITURES CONTROL | 34,338.50 | 72,029.50 |
| | | | TOTAL FUND BALANCE | 34,338.50 | 23,779.50 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 34,338.50 | 23,779.50 |

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BALANCE SHEET FOR 2016 5

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -368,377.00 | -235,082.00 |
| | | | TOTAL ASSETS | -368,377.00 | -235,082.00 |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | .00 | -133,295.00 |
| | 32 | 7602 | EXPENDITURES CONTROL | 368,377.00 | 368,377.00 |
| | | | TOTAL FUND BALANCE | 368,377.00 | 235,082.00 |
| | | | TOTAL LIABILITIES + FUND BALANCE | 368,377.00 | 235,082.00 |

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BALANCE SHEET FOR 2016 5

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 36 | 6101 | CASH IN BANK | 1,132,275.30 | 1,199,954.11 |
| | | | TOTAL ASSETS | 1,132,275.30 | 1,199,954.11 |
| LIABILITIES | | | | | |
| | 36 | 7603 | PURCHASE OBLIGATIONS | .00 | 34,230.00 |
| | | | TOTAL LIABILITIES | .00 | 34,230.00 |
| FUND BALANCE | | | | | |
| | 36 | 6302 | REVENUES CONTROL | -1,163,738.40 | -1,163,738.40 |
| | 36 | 7602 | EXPENDITURES CONTROL | 31,463.10 | 31,463.10 |
| | 36 | 8735 | RESTRICTED FOR FUTURE CONST. | .00 | -67,678.81 |
| | 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -33,930.00 |
| | 36 | 8770 | UNASSIGNED FUND BALANCE | .00 | -300.00 |
| | | | TOTAL FUND BALANCE | -1,132,275.30 | -1,234,184.11 |
| | | | TOTAL LIABILITIES + FUND BALANCE | -1,132,275.30 | -1,199,954.11 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 5

| FUND: 400 DEBT SERVICE FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 40 | 6101 | CASH IN BANK | 440,403.50 | 365,958.75 |
| | | | TOTAL ASSETS | 440,403.50 | 365,958.75 |
| FUND BALANCE | | | | | |
| | 40 | 6302 | REVENUES CONTROL | -767,476.34 | -767,476.34 |
| | 40 | 7602 | EXPENDITURES CONTROL | 327,072.84 | 401,517.59 |
| | | | TOTAL FUND BALANCE | -440,403.50 | -365,958.75 |
| | | | TOTAL LIABILITIES + FUND BALANCE | -440,403.50 | -365,958.75 |

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BALANCE SHEET FOR 2016 5

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 22,446.30 | 176,984.85 |
| 51 | 6153 | ACCOUNTS RECEIVABLE | .00 | 40,841.78 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 6,321.73 |
| TOTAL ASSETS | | | 22,446.30 | 224,148.36 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 49,626.82 | .00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 5,454.00 | 12,672.66 |
| TOTAL LIABILITIES | | | 55,080.82 | 12,672.66 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -98,829.74 | -336,905.48 |
| 51 | 7602 | EXPENDITURES CONTROL | 26,756.62 | 300,834.10 |
| 51 | 8739 | RESTRICTED-NEW ASSETS(FD SVC) | .00 | -188,076.98 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -5,454.00 | -12,672.66 |
| TOTAL FUND BALANCE | | | -77,527.12 | -236,821.02 |
| TOTAL LIABILITIES + FUND BALANCE | | | -22,446.30 | -224,148.36 |

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2016 5

| 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 |

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BALANCE SHEET FOR 2016 5

| 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 5

| FUND: 9 LONG-TERM DEBT ACCT GROUP | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--|------|---------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| 90 | 6304 | AMT RETIRE LONG-TERM DEBT | | .00 | 8,186,652.00 |
| TOTAL ASSETS | | | | .00 | 8,186,652.00 |
| 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 | -127,099.00 |
| 90 | 7590 | | OTHER LONG TERM LIABILITIES | .00 | -39,194.00 |
| TOTAL LIABILITIES | | | | .00 | -8,186,652.00 |
| TOTAL LIABILITIES + FUND BALANCE | | | | .00 | -8,186,652.00 |

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