

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	201,436.92	788,039.25
	TOTAL ASSETS		201,436.92	788,039.25
LIABILITIES				
10	7421A	ACCOUNTS PAYABLE ACI	-7,071.63	-11,801.79
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-839.09	.00
10	7461UC	ACCRUED LIAB UNEMPL INS	-920.65	-3,286.93
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,076.79	4,093.45
10	7603	PURCHASE OBLIGATIONS	-60,086.76	289,292.72
	TOTAL LIABILITIES		-71,994.92	278,297.45
FUND BALANCE				
10	6302	REVENUES CONTROL	-937,214.88	-7,142,460.18
10	7602	EXPENDITURES CONTROL	747,686.12	6,528,053.56
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-160,163.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	60,086.76	-289,292.72
10	8770	UNASSIGNED FUND BALANCE	.00	-2,474.24
	TOTAL FUND BALANCE		-129,442.00	-1,066,336.70
	TOTAL LIABILITIES + FUND BALANCE		-201,436.92	-788,039.25

MENIFEE COUNTY BOARD OF EDUCATION

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	99,517.97	130,114.88
		TOTAL ASSETS	99,517.97	130,114.88
LIABILITIES				
	20	7421A ACCOUNTS PAYABLE ACI	2,974.18	-3,880.88
	20	7603 PURCHASE OBLIGATIONS	28,886.59	215,682.67
		TOTAL LIABILITIES	31,860.77	211,801.79
FUND BALANCE				
	20	6302 REVENUES CONTROL	-278,960.74	-2,009,262.37
	20	7602 EXPENDITURES CONTROL	176,468.59	1,880,554.13
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-28,886.59	-215,682.67
	20	8770 UNASSIGNED FUND BALANCE	.00	2,474.24
		TOTAL FUND BALANCE	-131,378.74	-341,916.67
		TOTAL LIABILITIES + FUND BALANCE	-99,517.97	-130,114.88

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,497.32	18,588.22
			TOTAL ASSETS	-1,497.32	18,588.22
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-2,358.35	981.81
			TOTAL LIABILITIES	-2,358.35	981.81
FUND BALANCE					
	21	6302	REVENUES CONTROL	-417.28	-36,464.56
	21	7602	EXPENDITURES CONTROL	1,914.60	17,876.34
	21	8753	ASSIGNED-PURCH OBL - CURRENT	2,358.35	-981.81
			TOTAL FUND BALANCE	3,855.67	-19,570.03
			TOTAL LIABILITIES + FUND BALANCE	1,497.32	-18,588.22

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		-17,935.19	137,034.61
	TOTAL ASSETS			-17,935.19	137,034.61
LIABILITIES					
25	7421A	ACCOUNTS PAYABLE ACI		2,239.80	-2,653.35
25	7603	PURCHASE OBLIGATIONS		13,707.46	86,551.98
	TOTAL LIABILITIES			15,947.26	83,898.63
FUND BALANCE					
25	6302	REVENUES CONTROL		-34,440.94	-352,879.54
25	7602	EXPENDITURES CONTROL		50,136.33	218,498.28
25	8753	ASSIGNED-PURCH OBL - CURRENT		-13,707.46	-86,551.98
	TOTAL FUND BALANCE			1,987.93	-220,933.24
	TOTAL LIABILITIES + FUND BALANCE			17,935.19	-137,034.61

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-43,950.00
			TOTAL ASSETS	.00	-43,950.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-44,150.00
	31	7602	EXPENDITURES CONTROL	.00	88,100.00
			TOTAL FUND BALANCE	.00	43,950.00
			TOTAL LIABILITIES + FUND BALANCE	.00	43,950.00

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	-282,224.32
			TOTAL ASSETS	.00	-282,224.32
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-902,289.00
	32	7602	EXPENDITURES CONTROL	.00	1,184,513.32
			TOTAL FUND BALANCE	.00	282,224.32
			TOTAL LIABILITIES + FUND BALANCE	.00	282,224.32

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BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	3,277.63
			TOTAL ASSETS	.00	3,277.63
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	1,030.00
	36	8735	RESTRICTED FOR FUTURE CONST.	.00	-4,307.63
			TOTAL FUND BALANCE	.00	-3,277.63
			TOTAL LIABILITIES + FUND BALANCE	.00	-3,277.63

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FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-240,345.22	120,189.92
			TOTAL ASSETS	-240,345.22	120,189.92
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-2,052,451.29
	40	7602	EXPENDITURES CONTROL	240,345.22	1,932,261.37
			TOTAL FUND BALANCE	240,345.22	-120,189.92
			TOTAL LIABILITIES + FUND BALANCE	240,345.22	-120,189.92

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	48,222.06	75,952.36
51	6171	INVENTORIES FOR CONSUMPTION	.00	21,579.09
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	35,458.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	94,559.00
51	65410	Funded OPEB Asset	.00	12,416.00
TOTAL ASSETS			48,222.06	239,964.45
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-269.00
51	7421A	ACCOUNTS PAYABLE ACI	-725.00	-725.00
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-8,300.73
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-428,827.00
51	7603	PURCHASE OBLIGATIONS	137,846.46	338,138.60
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-141,963.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-106,288.00
TOTAL LIABILITIES			137,121.46	-348,234.13
FUND BALANCE				
51	6302	REVENUES CONTROL	-125,359.71	-897,652.81
51	7602	EXPENDITURES CONTROL	77,862.65	822,425.45
51	8737P	RESTRICTED - OTHER	.00	534,645.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	8,569.73
51	8739I	INVENTORIES	.00	-21,579.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	-137,846.46	-338,138.60
TOTAL FUND BALANCE			-185,343.52	108,269.68
TOTAL LIABILITIES + FUND BALANCE			-48,222.06	-239,964.45

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BALANCE SHEET FOR 2026 10

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	1,539.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	4,105.00
52	65410	Funded OPEB Asset	.00	539.00
	TOTAL ASSETS		.00	6,183.00
LIABILITIES				
52	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-360.37
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-18,617.00
52	77000	DEFERRED INFLOW OF RESOURCES	.00	-6,163.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-4,614.00
	TOTAL LIABILITIES		.00	-29,754.37
FUND BALANCE				
52	8712	UNRESTRICTED NET POSITION	.00	360.37
52	8737P	RESTRICTED - OTHER	.00	23,211.00
	TOTAL FUND BALANCE		.00	23,571.37
	TOTAL LIABILITIES + FUND BALANCE		.00	-6,183.00

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	287,990.01
80	6211	LAND IMPROVEMENTS	.00	5,297,743.18
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-260,737.36
80	6221	BUILDING & BUILDING IMPROVEMTS	.00	33,319,863.95
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-4,884,087.68
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-13,683.00
80	6241	VEHICLES	.00	2,556,054.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,796,234.85
80	6251	GENERAL EQUIPMENT	.00	90,606.75
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-40,101.89
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	43,501.85
80	6281	INTANGIBLE ASSETS	.00	110,771.98
TOTAL ASSETS			.00	34,736,886.94
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-110,519.20
TOTAL LIABILITIES			.00	-110,519.20
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	-3,117.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-34,606,671.74
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
TOTAL FUND BALANCE			.00	-34,626,367.74
TOTAL LIABILITIES + FUND BALANCE			.00	-34,736,886.94

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FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	.00	130,876.07
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-95,264.65
		TOTAL ASSETS		.00	35,611.42
FUND BALANCE					
	81	8711	INVESTMENTS BUSINESS ASSETS	.00	-35,611.42
		TOTAL FUND BALANCE		.00	-35,611.42
		TOTAL LIABILITIES + FUND BALANCE		.00	-35,611.42

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