

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	214,913.21	1,012,510.52
	TOTAL ASSETS		214,913.21	1,012,510.52
LIABILITIES				
10	7421A	ACCOUNTS PAYABLE ACI	8,497.30	-3,304.49
10	7461UC	ACCRUED LIAB UNEMPL INS	-687.02	-3,973.95
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,034.35	1,059.10
10	7603	PURCHASE OBLIGATIONS	-96,204.25	193,088.47
	TOTAL LIABILITIES		-91,428.32	186,869.13
FUND BALANCE				
10	6302	REVENUES CONTROL	-823,373.29	-7,965,833.47
10	7602	EXPENDITURES CONTROL	603,684.15	7,122,179.65
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-160,163.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	96,204.25	-193,088.47
10	8770	UNASSIGNED FUND BALANCE	.00	-2,474.24
	TOTAL FUND BALANCE		-123,484.89	-1,199,379.65
	TOTAL LIABILITIES + FUND BALANCE		-214,913.21	-1,012,510.52

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	-76,395.23	44,161.59
	TOTAL ASSETS		-76,395.23	44,161.59
LIABILITIES				
20	7421A	ACCOUNTS PAYABLE ACI	-1,202.00	-5,082.88
20	7603	PURCHASE OBLIGATIONS	-123,463.30	92,219.37
	TOTAL LIABILITIES		-124,665.30	87,136.49
FUND BALANCE				
20	6302	REVENUES CONTROL	-224,439.57	-2,233,701.94
20	7602	EXPENDITURES CONTROL	302,036.80	2,192,148.99
20	8753	ASSIGNED-PURCH OBL - CURRENT	123,463.30	-92,219.37
20	8770	UNASSIGNED FUND BALANCE	.00	2,474.24
	TOTAL FUND BALANCE		201,060.53	-131,298.08
	TOTAL LIABILITIES + FUND BALANCE		76,395.23	-44,161.59

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-42.13	18,546.09
			TOTAL ASSETS	-42.13	18,546.09
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	374.07	1,355.88
			TOTAL LIABILITIES	374.07	1,355.88
FUND BALANCE					
	21	6302	REVENUES CONTROL	-826.80	-37,291.36
	21	7602	EXPENDITURES CONTROL	868.93	18,745.27
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-374.07	-1,355.88
			TOTAL FUND BALANCE	-331.94	-19,901.97
			TOTAL LIABILITIES + FUND BALANCE	42.13	-18,546.09

MENIFEE COUNTY BOARD OF EDUCATION

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FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-678.92	136,355.69
			TOTAL ASSETS	-678.92	136,355.69
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	-1,061.65	-3,715.00
	25	7603	PURCHASE OBLIGATIONS	-39,896.43	46,655.55
			TOTAL LIABILITIES	-40,958.08	42,940.55
FUND BALANCE					
	25	6302	REVENUES CONTROL	-31,463.31	-384,342.85
	25	7602	EXPENDITURES CONTROL	33,203.88	251,702.16
	25	8753	ASSIGNED-PURCH OBL - CURRENT	39,896.43	-46,655.55
			TOTAL FUND BALANCE	41,637.00	-179,296.24
			TOTAL LIABILITIES + FUND BALANCE	678.92	-136,355.69

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FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	44,001.00	51.00
			TOTAL ASSETS	44,001.00	51.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-44,001.00	-88,151.00
	31	7602	EXPENDITURES CONTROL	.00	88,100.00
			TOTAL FUND BALANCE	-44,001.00	-51.00
			TOTAL LIABILITIES + FUND BALANCE	-44,001.00	-51.00

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 11

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 11

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	-120,189.92	.00
			TOTAL ASSETS	-120,189.92	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-2,052,451.29
	40	7602	EXPENDITURES CONTROL	120,189.92	2,052,451.29
			TOTAL FUND BALANCE	120,189.92	.00
			TOTAL LIABILITIES + FUND BALANCE	120,189.92	.00

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BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-18,225.32	57,727.04
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			-18,225.32	221,739.13
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-269.00
51	7421A	ACCOUNTS PAYABLE ACI	-978.99	-1,703.99
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-8,300.73
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-428,827.00
51	7603	PURCHASE OBLIGATIONS	-156,252.98	181,885.62
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-141,963.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-106,288.00
TOTAL LIABILITIES			-157,231.97	-505,466.10
FUND BALANCE				
51	6302	REVENUES CONTROL	-100,000.82	-997,653.63
51	7602	EXPENDITURES CONTROL	119,205.13	941,630.58
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	156,252.98	-181,885.62
TOTAL FUND BALANCE			175,457.29	283,726.97
TOTAL LIABILITIES + FUND BALANCE			18,225.32	-221,739.13

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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 **