

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-208,984.73	803,269.11
		TOTAL ASSETS	-208,984.73	803,269.11
LIABILITIES				
	10	7421A ACCOUNTS PAYABLE ACI	-1,261.50	-4,565.99
	10	7461UC ACCRUED LIAB UNEMPL INS	3,973.95	.00
	10	7461WC ACCRUED LIAB WOKMENS COMP	27,131.13	28,190.23
	10	7499 OTHER CURRENT LIABILITIES	-51,370.05	-51,370.05
	10	7603 PURCHASE OBLIGATIONS	-193,088.47	.00
		TOTAL LIABILITIES	-214,614.94	-27,745.81
FUND BALANCE				
	10	6302 REVENUES CONTROL	-604,271.72	-8,570,105.19
	10	7602 EXPENDITURES CONTROL	834,782.92	7,954,745.01
	10	8742 COMMITTED - SICK LEAVE PAYABLE	.00	-160,163.12
	10	8753 ASSIGNED-PURCH OBL - CURRENT	193,088.47	.00
		TOTAL FUND BALANCE	423,599.67	-775,523.30
		TOTAL LIABILITIES + FUND BALANCE	208,984.73	-803,269.11

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	9,305.00	53,433.44	
	TOTAL ASSETS		9,305.00	53,433.44	
LIABILITIES					
20	7421A	ACCOUNTS PAYABLE ACI	4,388.48	-694.40	
20	7603	PURCHASE OBLIGATIONS	-92,219.37	.00	
	TOTAL LIABILITIES		-87,830.89	-694.40	
FUND BALANCE					
20	6302	REVENUES CONTROL	-353,455.36	-2,587,157.30	
20	7602	EXPENDITURES CONTROL	339,761.88	2,534,418.26	
20	8753	ASSIGNED-PURCH OBL - CURRENT	92,219.37	.00	
	TOTAL FUND BALANCE		78,525.89	-52,739.04	
	TOTAL LIABILITIES + FUND BALANCE		-9,305.00	-53,433.44	

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-7.82	18,538.27
			TOTAL ASSETS	-7.82	18,538.27
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-1,355.88	.00
			TOTAL LIABILITIES	-1,355.88	.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	-606.80	-37,898.16
	21	7602	EXPENDITURES CONTROL	614.62	19,359.89
	21	8753	ASSIGNED-PURCH OBL - CURRENT	1,355.88	.00
			TOTAL FUND BALANCE	1,363.70	-18,538.27
			TOTAL LIABILITIES + FUND BALANCE	7.82	-18,538.27

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-11,434.14	124,921.55
			TOTAL ASSETS	-11,434.14	124,921.55
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	1,992.00	-1,723.00
	25	7603	PURCHASE OBLIGATIONS	-46,655.55	.00
			TOTAL LIABILITIES	-44,663.55	-1,723.00
FUND BALANCE					
	25	6302	REVENUES CONTROL	-22,663.11	-407,005.96
	25	7602	EXPENDITURES CONTROL	32,105.25	283,807.41
	25	8753	ASSIGNED-PURCH OBL - CURRENT	46,655.55	.00
			TOTAL FUND BALANCE	56,097.69	-123,198.55
			TOTAL LIABILITIES + FUND BALANCE	11,434.14	-124,921.55

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BALANCE SHEET FOR 2026 12

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

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BALANCE SHEET FOR 2026 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	416,467.00	134,242.68
			TOTAL ASSETS	416,467.00	134,242.68
FUND BALANCE					
	32	6302	REVENUES CONTROL	-416,467.00	-1,318,756.00
	32	7602	EXPENDITURES CONTROL	.00	1,184,513.32
			TOTAL FUND BALANCE	-416,467.00	-134,242.68
			TOTAL LIABILITIES + FUND BALANCE	-416,467.00	-134,242.68

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 12

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

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-24,501.51	33,225.53
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			-24,501.51	197,237.62
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	1,703.99	.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	-181,885.62	.00
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-141,963.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-106,288.00
TOTAL LIABILITIES			-180,181.63	-685,378.73
FUND BALANCE				
51	6302	REVENUES CONTROL	-165,987.04	-1,163,640.67
51	7602	EXPENDITURES CONTROL	188,784.56	1,130,146.14
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	181,885.62	.00
TOTAL FUND BALANCE			204,683.14	488,141.11
TOTAL LIABILITIES + FUND BALANCE			24,501.51	-197,237.62

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BALANCE SHEET FOR 2026 12

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	-24,879.65	5,272,863.53
80	6212	ACCUM DEP - LAND IMPROVEMENTS	-228,493.41	-489,230.77
80	6221	BUILDING & BUILDING IMPROVEMTS	43,501.85	33,363,365.80
80	6222	ACCUM DEP - BUILDING & IMPROV	-755,895.37	-5,639,983.05
80	6231	TECHNOLOGY EQUIPMENT	587.68	20,410.70
80	6232	ACCUM DEP - TECHNOLOGY	-8,817.00	-17,050.70
80	6241	VEHICLES	.00	2,556,054.00
80	6242	ACCUMULATED DEPRECIATION	33,592.70	-1,762,642.15
80	6251	GENERAL EQUIPMENT	11,845.00	102,451.75
80	6252	ACCUM DEP - GENERAL EQUIPMENT	-12,219.45	-52,321.34
80	6261	CONSTRUCTION WORK IN PROGRESS	-43,501.85	.00
80	6281	INTANGIBLE ASSETS	.00	110,771.98
TOTAL ASSETS			-984,279.50	33,752,679.76
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-110,519.20
TOTAL LIABILITIES			.00	-110,519.20
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	-3,777.00
80	7602	EXPENDITURES CONTROL	1,170,190.01	1,170,843.01
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-185,910.51	-34,792,647.57
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
TOTAL FUND BALANCE			984,279.50	-33,642,160.56
TOTAL LIABILITIES + FUND BALANCE			984,279.50	-33,752,679.76

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FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	-40,034.00	90,842.07
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	36,032.28	-59,232.37
		TOTAL ASSETS		-4,001.72	31,609.70
FUND BALANCE					
	81	7602	EXPENDITURES CONTROL	4,001.72	4,001.72
	81	8711	INVESTMENTS BUSINESS ASSETS	.00	-35,611.42
		TOTAL FUND BALANCE		4,001.72	-31,609.70
		TOTAL LIABILITIES + FUND BALANCE		4,001.72	-31,609.70

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