

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	136,573.22	939,842.33
	10	6153	ACCOUNTS RECEIVABLE	-154,174.36	.00
	10	6181	PREPAID EXPENDITURES	-54,411.67	.00
		TOTAL ASSETS		-72,012.81	939,842.33
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	28,277.56	.00
	10	7421A	ACCOUNTS PAYABLE ACI	-19,780.75	-21,526.24
	10	7461UC	ACCRUED LIAB UNEMPL INS	-17.22	-17.22
	10	7461WC	ACCRUED LIAB WOKMENS COMP	26,884.96	26,884.96
	10	7499	OTHER CURRENT LIABILITIES	.00	-51,370.05
	10	7603	PURCHASE OBLIGATIONS	1,123,514.82	1,123,514.82
		TOTAL LIABILITIES		1,158,879.37	1,077,486.27
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,331,915.60	-1,331,915.60
	10	7602	EXPENDITURES CONTROL	563,591.04	563,591.04
	10	8723	NONSPENDABLE-PREPAIDS	54,411.67	.00
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-125,489.22
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,123,514.82	-1,123,514.82
	10	8770	UNASSIGNED FUND BALANCE	750,561.15	.00
		TOTAL FUND BALANCE		-1,086,866.56	-2,017,328.60
		TOTAL LIABILITIES + FUND BALANCE		72,012.81	-939,842.33

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FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-43,673.40	9,760.04
	20	6153	ACCOUNTS RECEIVABLE	-102,464.98	.00
		TOTAL ASSETS		-146,138.38	9,760.04
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	3,988.48	.00
	20	7421A	ACCOUNTS PAYABLE ACI	.00	-358.88
	20	7481	ADVANCES FROM GRANTORS	151,551.06	.00
	20	7603	PURCHASE OBLIGATIONS	78,712.00	78,712.00
		TOTAL LIABILITIES		234,251.54	78,353.12
FUND BALANCE					
	20	6302	REVENUES CONTROL	-120,996.60	-120,996.60
	20	7602	EXPENDITURES CONTROL	111,595.44	111,595.44
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-78,712.00	-78,712.00
		TOTAL FUND BALANCE		-88,113.16	-88,113.16
		TOTAL LIABILITIES + FUND BALANCE		146,138.38	-9,760.04

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FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	56.07	18,594.34
			TOTAL ASSETS	56.07	18,594.34
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	2,669.59	2,669.59
			TOTAL LIABILITIES	2,669.59	2,669.59
FUND BALANCE					
	21	6302	REVENUES CONTROL	-18,594.34	-18,594.34
	21	8737	RESTRICTED - OTHER	18,538.27	.00
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-2,669.59	-2,669.59
			TOTAL FUND BALANCE	-2,725.66	-21,263.93
			TOTAL LIABILITIES + FUND BALANCE	-56.07	-18,594.34

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	-1,110.02	123,811.53
		TOTAL ASSETS	-1,110.02	123,811.53
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	2,273.11	.00
	25	7603 PURCHASE OBLIGATIONS	20,960.00	20,960.00
		TOTAL LIABILITIES	23,233.11	20,960.00
FUND BALANCE				
	25	6302 REVENUES CONTROL	-124,541.53	-124,541.53
	25	7602 EXPENDITURES CONTROL	730.00	730.00
	25	8737 RESTRICTED - OTHER	122,648.44	.00
	25	8753 ASSIGNED-PURCH OBL - CURRENT	-20,960.00	-20,960.00
		TOTAL FUND BALANCE	-22,123.09	-144,771.53
		TOTAL LIABILITIES + FUND BALANCE	1,110.02	-123,811.53

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	44,050.00	44,101.00
			TOTAL ASSETS	44,050.00	44,101.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-44,101.00	-44,101.00
	31	8737	RESTRICTED - OTHER	51.00	.00
			TOTAL FUND BALANCE	-44,050.00	-44,101.00
			TOTAL LIABILITIES + FUND BALANCE	-44,050.00	-44,101.00

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BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	649,799.00	784,041.68
			TOTAL ASSETS	649,799.00	784,041.68
FUND BALANCE					
	32	6302	REVENUES CONTROL	-784,041.68	-784,041.68
	32	8737	RESTRICTED - OTHER	134,242.68	.00
			TOTAL FUND BALANCE	-649,799.00	-784,041.68
			TOTAL LIABILITIES + FUND BALANCE	-649,799.00	-784,041.68

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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	8735	RESTRICTED FOR FUTURE CONST.	.00	-3,277.63
			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	-457,122.12	-457,122.12
			TOTAL ASSETS	-457,122.12	-457,122.12
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	457,122.12	457,122.12
			TOTAL FUND BALANCE	457,122.12	457,122.12
			TOTAL LIABILITIES + FUND BALANCE	457,122.12	457,122.12

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BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	57,954.07	91,179.60
51	6153	ACCOUNTS RECEIVABLE	-142,674.99	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	32,526.13
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			-84,720.92	266,138.73
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	3,300.00	.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	712,044.87	712,044.87
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-141,963.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-106,288.00
TOTAL LIABILITIES			715,344.87	26,666.14
FUND BALANCE				
51	6302	REVENUES CONTROL	-164,299.79	-164,299.79
51	7602	EXPENDITURES CONTROL	81,420.92	81,420.92
51	8737P	RESTRICTED - OTHER	.00	534,645.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	164,299.79	.00
51	8739I	INVENTORIES	.00	-32,526.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	-712,044.87	-712,044.87
TOTAL FUND BALANCE			-630,623.95	-292,804.87
TOTAL LIABILITIES + FUND BALANCE			84,720.92	-266,138.73

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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	5,272,863.53
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-489,230.77
80	6221	BUILDING & BUILDING IMPROVEMENTS	.00	33,363,365.80
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-5,639,983.05
80	6231	TECHNOLOGY EQUIPMENT	.00	20,410.70
80	6232	ACCUM DEP - TECHNOLOGY	.00	-17,050.70
80	6241	VEHICLES	.00	2,556,054.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,762,642.15
80	6251	GENERAL EQUIPMENT	.00	102,451.75
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-52,321.34
80	6281	INTANGIBLE ASSETS	.00	110,771.98
	TOTAL ASSETS		.00	33,752,679.76
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-110,519.20
	TOTAL LIABILITIES		.00	-110,519.20
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,625,581.56
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
	TOTAL FUND BALANCE		.00	-33,642,160.56
	TOTAL LIABILITIES + FUND BALANCE		.00	-33,752,679.76

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FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	.00	90,842.07
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-59,232.37
		TOTAL ASSETS		.00	31,609.70
FUND BALANCE					
	81	8711	INVESTMENTS BUSINESS ASSETS	.00	-31,609.70
		TOTAL FUND BALANCE		.00	-31,609.70
		TOTAL LIABILITIES + FUND BALANCE		.00	-31,609.70

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