

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-7,799.42	1,813,264.25
		TOTAL ASSETS	-7,799.42	1,813,264.25
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-40,354.75	-744.94
10	7421A	ACCOUNTS PAYABLE ACI	-131.69	-131.69
10	7461	ACCR SALARIES & BENEFIT PAYABLE	20,350.30	-497.96
10	7461UC	ACCRUED LIAB UNEMPL INS	-5,051.81	-10,826.41
10	7461WC	ACCRUED LIAB WOKMENS COMP	-4,866.46	-8,254.05
10	7603	PURCHASE OBLIGATIONS	-59,235.25	464,076.36
		TOTAL LIABILITIES	-89,289.66	443,621.31
FUND BALANCE				
10	6302	REVENUES CONTROL	-806,132.43	-6,935,413.21
10	7602	EXPENDITURES CONTROL	843,986.26	5,256,750.05
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-92,165.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	59,235.25	-464,076.36
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	253.17
10	8770	UNASSIGNED FUND BALANCE	.00	-22,233.81
		TOTAL FUND BALANCE	97,089.08	-2,256,885.56
		TOTAL LIABILITIES + FUND BALANCE	7,799.42	-1,813,264.25

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	125,423.26	-181,378.04
		TOTAL ASSETS	125,423.26	-181,378.04
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-1,288.12	-152.00
20	7421A	ACCOUNTS PAYABLE ACI	-5,860.28	-5,860.28
20	7481	ADVANCES FROM GRANTORS	.00	6,744.77
20	7603	PURCHASE OBLIGATIONS	261,149.16	346,480.60
		TOTAL LIABILITIES	254,000.76	347,213.09
FUND BALANCE				
20	6302	REVENUES CONTROL	-374,283.61	-2,260,834.19
20	7602	EXPENDITURES CONTROL	256,008.75	2,441,479.74
20	8753	ASSIGNED-PURCH OBL - CURRENT	-261,149.16	-346,480.60
		TOTAL FUND BALANCE	-379,424.02	-165,835.05
		TOTAL LIABILITIES + FUND BALANCE	-125,423.26	181,378.04

BALANCE SHEET FOR 2023 8

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	343.00	35,915.22
		TOTAL ASSETS	343.00	35,915.22
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	1,000.00	3,434.00
		TOTAL LIABILITIES	1,000.00	3,434.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-343.00	-46,633.79
21	7602	EXPENDITURES CONTROL	.00	10,718.57
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,000.00	-3,434.00
		TOTAL FUND BALANCE	-1,343.00	-39,349.22
		TOTAL LIABILITIES + FUND BALANCE	-343.00	-35,915.22

BALANCE SHEET FOR 2023 8

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	137.06	75,274.27
		TOTAL ASSETS	137.06	75,274.27
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-12,731.27	12,521.68
		TOTAL LIABILITIES	-12,731.27	12,521.68
FUND BALANCE				
25	6302	REVENUES CONTROL	-27,498.94	-226,889.95
25	7602	EXPENDITURES CONTROL	27,361.88	151,163.28
25	8737	RESTRICTED - OTHER	.00	452.40
25	8753	ASSIGNED-PURCH OBL - CURRENT	12,731.27	-12,521.68
		TOTAL FUND BALANCE	12,594.21	-87,795.95
		TOTAL LIABILITIES + FUND BALANCE	-137.06	-75,274.27

BALANCE SHEET FOR 2023 8

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	142,730.00
		TOTAL ASSETS	.00	142,730.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-234,115.00
31	7602	EXPENDITURES CONTROL	.00	91,385.00
		TOTAL FUND BALANCE	.00	-142,730.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-142,730.00

BALANCE SHEET FOR 2023 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	128,876.49
		TOTAL ASSETS	.00	128,876.49
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-972,237.89
	32	7602 EXPENDITURES CONTROL	.00	843,361.40
		TOTAL FUND BALANCE	.00	-128,876.49
		TOTAL LIABILITIES + FUND BALANCE	.00	-128,876.49

BALANCE SHEET FOR 2023 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-170,784.34	1,045,780.17
		TOTAL ASSETS	-170,784.34	1,045,780.17
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	265,049.73	1,880,998.17
		TOTAL LIABILITIES	265,049.73	1,880,998.17
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-184,141.76
36	7602	EXPENDITURES CONTROL	170,784.34	1,862,163.91
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,723,802.32
36	8753	ASSIGNED-PURCH OBL - CURRENT	-265,049.73	-1,880,998.17
		TOTAL FUND BALANCE	-94,265.39	-2,926,778.34
		TOTAL LIABILITIES + FUND BALANCE	170,784.34	-1,045,780.17

BALANCE SHEET FOR 2023 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-68,106.08	300,110.49
		TOTAL ASSETS	-68,106.08	300,110.49
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,638,653.20
40	7602	EXPENDITURES CONTROL	68,106.08	1,338,542.71
		TOTAL FUND BALANCE	68,106.08	-300,110.49
		TOTAL LIABILITIES + FUND BALANCE	68,106.08	-300,110.49

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BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	4,775.63	33,389.27
51	6171	INVENTORIES FOR CONSUMPTION	.00	26,990.26
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	50,174.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	12,588.00
TOTAL ASSETS			4,775.63	123,141.53
LIABILITIES				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-46,553.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-418,241.00
51	7603	PURCHASE OBLIGATIONS	-66,555.35	227,364.81
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-66,426.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-86,229.00
TOTAL LIABILITIES			-66,555.35	-390,084.19
FUND BALANCE				
51	6302	REVENUES CONTROL	-102,161.16	-831,192.19
51	7602	EXPENDITURES CONTROL	97,385.53	797,802.92
51	8737P	RESTRICTED - OTHER	.00	554,687.00
51	8739I	INVENTORIES	.00	-26,990.26
51	8753	ASSIGNED-PURCH OBL - CURRENT	66,555.35	-227,364.81
TOTAL FUND BALANCE			61,779.72	266,942.66
TOTAL LIABILITIES + FUND BALANCE			-4,775.63	-123,141.53

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 8

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	302,590.01
80	6211	LAND IMPROVEMENTS	.00	264,754.42
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-245,762.56
80	6221	BUILDING & BUILDING IMPROVEMTS	.00	27,710,855.56
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-3,156,976.56
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,680.00
80	6241	VEHICLES	16,579.00	2,627,387.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,641,350.21
80	6251	GENERAL EQUIPMENT	.00	240,999.20
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-84,403.41
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	143,317.03
TOTAL ASSETS			16,579.00	26,184,930.48
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-26,168,351.48
80	8711	INVESTMENTS BUSINESS ASSETS	-16,579.00	-16,579.00
TOTAL FUND BALANCE			-16,579.00	-26,184,930.48
TOTAL LIABILITIES + FUND BALANCE			-16,579.00	-26,184,930.48

BALANCE SHEET FOR 2023 8

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	158,112.48
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-113,577.88
		TOTAL ASSETS	.00	44,534.60
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-44,534.60
		TOTAL FUND BALANCE	.00	-44,534.60
		TOTAL LIABILITIES + FUND BALANCE	.00	-44,534.60

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