

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-139,050.76	1,589,526.52
		TOTAL ASSETS	-139,050.76	1,589,526.52
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	-744.94
10	7421A	ACCOUNTS PAYABLE ACI	-19,188.24	-38,297.67
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-201.84	-699.80
10	7461UC	ACCRUED LIAB UNEMPL INS	-901.39	-3,244.16
10	7461WC	ACCRUED LIAB WOKMENS COMP	-4,174.22	-17,306.46
10	7603	PURCHASE OBLIGATIONS	-41,796.74	329,025.96
		TOTAL LIABILITIES	-66,262.43	268,732.93
FUND BALANCE				
10	6302	REVENUES CONTROL	-519,904.96	-8,076,111.69
10	7602	EXPENDITURES CONTROL	683,421.41	6,661,024.24
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-92,165.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	41,796.74	-329,025.96
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	253.17
10	8770	UNASSIGNED FUND BALANCE	.00	-22,233.81
		TOTAL FUND BALANCE	205,313.19	-1,858,259.45
		TOTAL LIABILITIES + FUND BALANCE	139,050.76	-1,589,526.52

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BALANCE SHEET FOR 2023 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-96,335.64	-228,730.56
		TOTAL ASSETS	-96,335.64	-228,730.56
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-293.00	-152.00
20	7421A	ACCOUNTS PAYABLE ACI	8,873.23	-372.45
20	7481	ADVANCES FROM GRANTORS	.00	6,744.77
20	7603	PURCHASE OBLIGATIONS	-47,218.77	451,021.89
		TOTAL LIABILITIES	-38,638.54	457,242.21
FUND BALANCE				
20	6302	REVENUES CONTROL	-185,472.44	-2,791,440.12
20	7602	EXPENDITURES CONTROL	273,227.85	3,013,950.36
20	8753	ASSIGNED-PURCH OBL - CURRENT	47,218.77	-451,021.89
		TOTAL FUND BALANCE	134,974.18	-228,511.65
		TOTAL LIABILITIES + FUND BALANCE	96,335.64	228,730.56

BALANCE SHEET FOR 2023 10

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	1,968.19	38,172.47
		TOTAL ASSETS	1,968.19	38,172.47
LIABILITIES				
21	7421A	ACCOUNTS PAYABLE ACI	.00	-1,734.00
21	7603	PURCHASE OBLIGATIONS	1,400.00	3,152.00
		TOTAL LIABILITIES	1,400.00	1,418.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,968.19	-57,873.39
21	7602	EXPENDITURES CONTROL	.00	21,434.92
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,400.00	-3,152.00
		TOTAL FUND BALANCE	-3,368.19	-39,590.47
		TOTAL LIABILITIES + FUND BALANCE	-1,968.19	-38,172.47

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 10

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	18,382.27	118,066.71
		TOTAL ASSETS	18,382.27	118,066.71
LIABILITIES				
25	7421A	ACCOUNTS PAYABLE ACI	-2,451.32	-2,451.32
25	7603	PURCHASE OBLIGATIONS	3,669.33	26,316.89
		TOTAL LIABILITIES	1,218.01	23,865.57
FUND BALANCE				
25	6302	REVENUES CONTROL	-28,990.81	-284,770.66
25	7602	EXPENDITURES CONTROL	13,059.86	168,702.87
25	8737	RESTRICTED - OTHER	.00	452.40
25	8753	ASSIGNED-PURCH OBL - CURRENT	-3,669.33	-26,316.89
		TOTAL FUND BALANCE	-19,600.28	-141,932.28
		TOTAL LIABILITIES + FUND BALANCE	-18,382.27	-118,066.71

BALANCE SHEET FOR 2023 10

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 10

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

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BALANCE SHEET FOR 2023 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-194,296.94	680,278.01
		TOTAL ASSETS	-194,296.94	680,278.01
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	639,071.21	2,493,912.23
		TOTAL LIABILITIES	639,071.21	2,493,912.23
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,435.18	-186,140.59
36	7602	EXPENDITURES CONTROL	195,732.12	2,229,664.90
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,723,802.32
36	8753	ASSIGNED-PURCH OBL - CURRENT	-639,071.21	-2,493,912.23
		TOTAL FUND BALANCE	-444,774.27	-3,174,190.24
		TOTAL LIABILITIES + FUND BALANCE	194,296.94	-680,278.01

BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-368,216.57	-68,106.08
		TOTAL ASSETS	-368,216.57	-68,106.08
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,638,653.20
40	7602	EXPENDITURES CONTROL	368,216.57	1,706,759.28
		TOTAL FUND BALANCE	368,216.57	68,106.08
		TOTAL LIABILITIES + FUND BALANCE	368,216.57	68,106.08

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BALANCE SHEET FOR 2023 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	36,918.90	65,033.95
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		36,918.90	154,786.21
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	.00	-520.62
51	75410	UNFUNDED OPEB LIABILITIES	.00	-46,553.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-418,241.00
51	7603	PURCHASE OBLIGATIONS	-12,389.05	160,380.95
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-66,426.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-86,229.00
	TOTAL LIABILITIES		-12,389.05	-457,588.67
FUND BALANCE				
51	6302	REVENUES CONTROL	-103,959.01	-1,038,802.69
51	7602	EXPENDITURES CONTROL	67,040.11	974,289.36
51	8737P	RESTRICTED - OTHER	.00	554,687.00
51	8739I	INVENTORIES	.00	-26,990.26
51	8753	ASSIGNED-PURCH OBL - CURRENT	12,389.05	-160,380.95
	TOTAL FUND BALANCE		-24,529.85	302,802.46
	TOTAL LIABILITIES + FUND BALANCE		-36,918.90	-154,786.21

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BALANCE SHEET FOR 2023 10

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	.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			.00	26,184,930.48
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-26,168,351.48
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
TOTAL FUND BALANCE			.00	-26,184,930.48
TOTAL LIABILITIES + FUND BALANCE			.00	-26,184,930.48

BALANCE SHEET FOR 2023 10

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 **