

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	185,973.40	579,213.98
10	6153	ACCOUNTS RECEIVABLE	-65,379.44	.00
10	6181	PREPAID EXPENDITURES	-26,284.57	.00
	TOTAL ASSETS		94,309.39	579,213.98
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	11,182.30	-19,256.16
10	7421A	ACCOUNTS PAYABLE ACI	-14,525.30	-14,525.30
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,034.61	-4,034.61
10	7461UC	ACCRUED LIAB UNEMPL INS	-102.25	-102.25
10	7461WC	ACCRUED LIAB WOKMENS COMP	31,308.13	31,308.13
10	7603	PURCHASE OBLIGATIONS	781,302.88	781,302.88
	TOTAL LIABILITIES		805,131.15	774,692.69
FUND BALANCE				
10	6302	REVENUES CONTROL	-654,121.92	-654,121.92
10	7602	EXPENDITURES CONTROL	535,984.26	535,984.26
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-142,650.38
10	8753	ASSIGNED-PURCH OBL - CURRENT	-781,302.88	-781,302.88
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	253.17
10	8770	UNASSIGNED FUND BALANCE	.00	-312,068.92
	TOTAL FUND BALANCE		-899,440.54	-1,353,906.67
	TOTAL LIABILITIES + FUND BALANCE		-94,309.39	-579,213.98

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BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	186,026.41	-47,202.91
20	6153	ACCOUNTS RECEIVABLE	-417,172.28	.00
		TOTAL ASSETS	-231,145.87	-47,202.91
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-2,646.93	-4,115.43
20	7421A	ACCOUNTS PAYABLE ACI	.00	-358.88
20	7481	ADVANCES FROM GRANTORS	182,115.58	.00
20	7603	PURCHASE OBLIGATIONS	252,090.88	252,090.88
		TOTAL LIABILITIES	431,559.53	247,616.57
FUND BALANCE				
20	6302	REVENUES CONTROL	-58,014.47	-58,014.47
20	7602	EXPENDITURES CONTROL	109,691.69	109,691.69
20	8753	ASSIGNED-PURCH OBL - CURRENT	-252,090.88	-252,090.88
		TOTAL FUND BALANCE	-200,413.66	-200,413.66
		TOTAL LIABILITIES + FUND BALANCE	231,145.87	47,202.91

BALANCE SHEET FOR 2025 1

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	1,089.03	26,915.68
		TOTAL ASSETS	1,089.03	26,915.68
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-696.00	-696.00
21	7603	PURCHASE OBLIGATIONS	4,675.00	4,675.00
		TOTAL LIABILITIES	3,979.00	3,979.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-26,915.68	-26,915.68
21	7602	EXPENDITURES CONTROL	696.00	696.00
21	8737	RESTRICTED - OTHER	25,826.65	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,675.00	-4,675.00
		TOTAL FUND BALANCE	-5,068.03	-30,894.68
		TOTAL LIABILITIES + FUND BALANCE	-1,089.03	-26,915.68

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-5,151.58	128,246.02
		TOTAL ASSETS	-5,151.58	128,246.02
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	7,036.53	-43.74
25	7421A	ACCOUNTS PAYABLE ACI	-495.52	-495.52
25	7603	PURCHASE OBLIGATIONS	36,295.74	36,295.74
		TOTAL LIABILITIES	42,836.75	35,756.48
FUND BALANCE				
25	6302	REVENUES CONTROL	-130,316.66	-130,316.66
25	7602	EXPENDITURES CONTROL	2,609.90	2,609.90
25	8737	RESTRICTED - OTHER	126,317.33	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-36,295.74	-36,295.74
		TOTAL FUND BALANCE	-37,685.17	-164,002.50
		TOTAL LIABILITIES + FUND BALANCE	5,151.58	-128,246.02

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	43,900.00	43,900.00
		TOTAL ASSETS	43,900.00	43,900.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-43,900.00	-43,900.00
		TOTAL FUND BALANCE	-43,900.00	-43,900.00
		TOTAL LIABILITIES + FUND BALANCE	-43,900.00	-43,900.00

BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	429,333.00	429,333.00
		TOTAL ASSETS	429,333.00	429,333.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-429,333.00	-429,333.00
		TOTAL FUND BALANCE	-429,333.00	-429,333.00
		TOTAL LIABILITIES + FUND BALANCE	-429,333.00	-429,333.00

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BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-610,491.06	1,204,545.95
		TOTAL ASSETS	-610,491.06	1,204,545.95
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	621,151.06	-4,130.00
36	7603	PURCHASE OBLIGATIONS	1,167,477.16	1,167,477.16
		TOTAL LIABILITIES	1,788,628.22	1,163,347.16
FUND BALANCE				
36	6302	REVENUES CONTROL	-20,000.00	-20,000.00
36	7602	EXPENDITURES CONTROL	9,340.00	9,340.00
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-1,189,755.95
36	8753	ASSIGNED-PURCH OBL - CURRENT	-1,167,477.16	-1,167,477.16
		TOTAL FUND BALANCE	-1,178,137.16	-2,367,893.11
		TOTAL LIABILITIES + FUND BALANCE	610,491.06	-1,204,545.95

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-444,109.13	-444,109.13
		TOTAL ASSETS	-444,109.13	-444,109.13
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	444,109.13	444,109.13
		TOTAL FUND BALANCE	444,109.13	444,109.13
		TOTAL LIABILITIES + FUND BALANCE	444,109.13	444,109.13

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-9,355.25	4,654.65
51	6153	ACCOUNTS RECEIVABLE	-19,857.99	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,751.97
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	66,116.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	113,826.00
	TOTAL ASSETS		-29,213.24	208,348.62
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	6,258.95	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-69,619.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-551,477.00
51	7603	PURCHASE OBLIGATIONS	24,523.05	24,523.05
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-74,056.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-63,383.00
	TOTAL LIABILITIES		30,782.00	-734,011.95
FUND BALANCE				
51	6302	REVENUES CONTROL	-27,698.94	-27,698.94
51	7602	EXPENDITURES CONTROL	23,044.29	23,044.29
51	8737P	RESTRICTED - OTHER	.00	578,593.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	27,608.94	.00
51	8739I	INVENTORIES	.00	-23,751.97
51	8753	ASSIGNED-PURCH OBL - CURRENT	-24,523.05	-24,523.05
	TOTAL FUND BALANCE		-1,568.76	525,663.33
	TOTAL LIABILITIES + FUND BALANCE		29,213.24	-208,348.62

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BALANCE SHEET FOR 2025 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	-14,000.00	273,990.01
80	6211	LAND IMPROVEMENTS	.00	245,970.85
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-237,653.87
80	6221	BUILDING & BUILDING IMPROVEMTS	37,167.50	32,192,381.71
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-4,147,926.65
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-11,760.00
80	6241	VEHICLES	.00	2,598,221.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,493,898.21
80	6251	GENERAL EQUIPMENT	-19,500.00	145,913.81
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-51,601.96
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	5,020,455.85
80	6281	INTANGIBLE ASSETS	.00	110,771.98
		TOTAL ASSETS	3,667.50	34,670,064.52
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-36,671.20
		TOTAL LIABILITIES	.00	-36,671.20
FUND BALANCE				
80	6302	REVENUES CONTROL	14,000.00	14,000.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-17,667.50	-34,630,814.32
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
		TOTAL FUND BALANCE	-3,667.50	-34,633,393.32
		TOTAL LIABILITIES + FUND BALANCE	-3,667.50	-34,670,064.52

BALANCE SHEET FOR 2025 1

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	-91,262.93
		TOTAL ASSETS	.00	39,613.14
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-39,613.14
		TOTAL FUND BALANCE	.00	-39,613.14
		TOTAL LIABILITIES + FUND BALANCE	.00	-39,613.14

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