

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-16,849.47	385,728.31
		<b>TOTAL ASSETS</b>	<b>-16,849.47</b>	<b>385,728.31</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	23,538.13	.00
10	7421A	ACCOUNTS PAYABLE ACI	1,421.33	-16,133.39
10	7461	ACCR SALARIES & BENEFIT PAYABLE	50.00	701.65
10	7461UC	ACCRUED LIAB UNEMPL INS	-264.09	-1,353.23
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,493.80	20,996.34
10	7471	FEDERAL TAX WITHHELD PAYABLE	379.17	379.17
10	7472	FICA WITHHELD PAYABLE	116.00	116.00
10	7473	STATE TAX WITHHELD PAYABLE	154.73	154.73
10	7603	PURCHASE OBLIGATIONS	-37,746.40	597,746.99
		<b>TOTAL LIABILITIES</b>	<b>-15,844.93</b>	<b>602,608.26</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-621,934.81	-2,721,123.42
10	7602	EXPENDITURES CONTROL	616,882.81	2,488,155.64
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-157,874.97
10	8753	ASSIGNED-PURCH OBL - CURRENT	37,746.40	-597,746.99
10	8770	UNASSIGNED FUND BALANCE	.00	253.17
		<b>TOTAL FUND BALANCE</b>	<b>32,694.40</b>	<b>-988,336.57</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>16,849.47</b>	<b>-385,728.31</b>

## BALANCE SHEET FOR 2025 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	258,425.90	-98,387.24
		<b>TOTAL ASSETS</b>	<b>258,425.90</b>	<b>-98,387.24</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	7,294.08	.00
20	7421A	ACCOUNTS PAYABLE ACI	-807.99	-1,166.87
20	7603	PURCHASE OBLIGATIONS	14,780.27	153,147.89
		<b>TOTAL LIABILITIES</b>	<b>21,266.36</b>	<b>151,981.02</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-464,806.99	-862,455.89
20	7602	EXPENDITURES CONTROL	199,895.00	962,010.00
20	8753	ASSIGNED-PURCH OBL - CURRENT	-14,780.27	-153,147.89
		<b>TOTAL FUND BALANCE</b>	<b>-279,692.26</b>	<b>-53,593.78</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-258,425.90</b>	<b>98,387.24</b>

## BALANCE SHEET FOR 2025 4

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	6,257.59	32,823.68
		TOTAL ASSETS	6,257.59	32,823.68
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-4,958.12	14,465.19
		TOTAL LIABILITIES	-4,958.12	14,465.19
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-7,553.64	-35,547.43
21	7602	EXPENDITURES CONTROL	1,296.05	2,723.75
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,958.12	-14,465.19
		TOTAL FUND BALANCE	-1,299.47	-47,288.87
		TOTAL LIABILITIES + FUND BALANCE	-6,257.59	-32,823.68

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## BALANCE SHEET FOR 2025 4

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	13,434.15	159,255.33
		<b>TOTAL ASSETS</b>	<b>13,434.15</b>	<b>159,255.33</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	4,312.98	.00
25	7421A	ACCOUNTS PAYABLE ACI	-3,477.47	-4,025.02
25	7603	PURCHASE OBLIGATIONS	4,786.45	22,734.35
		<b>TOTAL LIABILITIES</b>	<b>5,621.96</b>	<b>18,709.33</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-23,480.24	-213,640.78
25	7602	EXPENDITURES CONTROL	9,210.58	58,410.47
25	8753	ASSIGNED-PURCH OBL - CURRENT	-4,786.45	-22,734.35
		<b>TOTAL FUND BALANCE</b>	<b>-19,056.11</b>	<b>-177,964.66</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-13,434.15</b>	<b>-159,255.33</b>

## BALANCE SHEET FOR 2025 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-87,639.61	-43,739.61
		TOTAL ASSETS	-87,639.61	-43,739.61
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-43,900.00
31	7602	EXPENDITURES CONTROL	87,639.61	87,639.61
		TOTAL FUND BALANCE	87,639.61	43,739.61
		TOTAL LIABILITIES + FUND BALANCE	87,639.61	43,739.61

## BALANCE SHEET FOR 2025 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	328,053.67
		TOTAL ASSETS	.00	328,053.67
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-429,333.00
32	7602	EXPENDITURES CONTROL	.00	101,279.33
		TOTAL FUND BALANCE	.00	-328,053.67
		TOTAL LIABILITIES + FUND BALANCE	.00	-328,053.67

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## BALANCE SHEET FOR 2025 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-144,712.97	509,417.69
		<b>TOTAL ASSETS</b>	<b>-144,712.97</b>	<b>509,417.69</b>
<b>LIABILITIES</b>				
36	7421A	ACCOUNTS PAYABLE ACI	50.00	.00
36	7603	PURCHASE OBLIGATIONS	-130,618.97	417,592.09
		<b>TOTAL LIABILITIES</b>	<b>-130,568.97</b>	<b>417,592.09</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-139,441.41
36	7602	EXPENDITURES CONTROL	144,662.97	819,779.67
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-1,189,755.95
36	8753	ASSIGNED-PURCH OBL - CURRENT	130,618.97	-417,592.09
		<b>TOTAL FUND BALANCE</b>	<b>275,281.94</b>	<b>-927,009.78</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>144,712.97</b>	<b>-509,417.69</b>

## BALANCE SHEET FOR 2025 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-13,015.51	-457,124.64
		TOTAL ASSETS	-13,015.51	-457,124.64
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	13,015.51	457,124.64
		TOTAL FUND BALANCE	13,015.51	457,124.64
		TOTAL LIABILITIES + FUND BALANCE	13,015.51	457,124.64



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## BALANCE SHEET FOR 2025 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-7,471.48	-97,918.77
51	6171	INVENTORIES FOR CONSUMPTION	.00	23,751.97
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	49,701.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	94,105.00
51	65410	Funded OPEB Asset	.00	7,524.00
	<b>TOTAL ASSETS</b>		<b>-7,471.48</b>	<b>77,163.20</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	534.00	.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-466,369.00
51	7603	PURCHASE OBLIGATIONS	-67,497.86	401,816.54
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-124,094.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-108,429.00
	<b>TOTAL LIABILITIES</b>		<b>-66,963.86</b>	<b>-297,075.46</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-110,019.20	-243,942.34
51	7602	EXPENDITURES CONTROL	116,956.68	341,861.11
51	8712	UNRESTRICTED NET ASSETS	.00	31,031.00
51	8737P	RESTRICTED - OTHER	.00	547,562.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-31,031.00
51	8739I	INVENTORIES	.00	-23,751.97
51	8753	ASSIGNED-PURCH OBL - CURRENT	67,497.86	-401,816.54
	<b>TOTAL FUND BALANCE</b>		<b>74,435.34</b>	<b>219,912.26</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>7,471.48</b>	<b>-77,163.20</b>

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## BALANCE SHEET FOR 2025 4

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.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	.00	32,171,177.95
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	-39,000.00	106,913.81
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-51,601.96
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	4,698,058.69
80	6281	INTANGIBLE ASSETS	.00	110,771.98
TOTAL ASSETS			-39,000.00	34,287,463.60
<b>LIABILITIES</b>				
80	6282	ACCUL DEP INTANG ASSETS	.00	-73,595.20
TOTAL LIABILITIES			.00	-73,595.20
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	14,000.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	39,000.00	-34,211,289.40
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
TOTAL FUND BALANCE			39,000.00	-34,213,868.40
TOTAL LIABILITIES + FUND BALANCE			39,000.00	-34,287,463.60

## BALANCE SHEET FOR 2025 4

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

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