

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-51,937.97	483,281.66
		<b>TOTAL ASSETS</b>	<b>-51,937.97</b>	<b>483,281.66</b>
<b>LIABILITIES</b>				
10	7421A	ACCOUNTS PAYABLE ACI	2,219.54	-2,812.03
10	7461UC	ACCRUED LIAB UNEMPL INS	-684.71	-4,057.61
10	7461WC	ACCRUED LIAB WOKMENS COMP	-3,697.52	-3,156.10
10	7603	PURCHASE OBLIGATIONS	-133,758.29	82,550.50
		<b>TOTAL LIABILITIES</b>	<b>-135,920.98</b>	<b>72,524.76</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-621,581.75	-7,725,755.01
10	7602	EXPENDITURES CONTROL	675,682.41	7,410,374.06
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-157,874.97
10	8753	ASSIGNED-PURCH OBL - CURRENT	133,758.29	-82,550.50
		<b>TOTAL FUND BALANCE</b>	<b>187,858.95</b>	<b>-555,806.42</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>51,937.97</b>	<b>-483,281.66</b>

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2025 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	93,556.66	-41,344.26
		TOTAL ASSETS	93,556.66	-41,344.26
<b>LIABILITIES</b>				
20	7421A	ACCOUNTS PAYABLE ACI	-664.00	-1,022.88
20	7603	PURCHASE OBLIGATIONS	-54,434.61	-7,889.66
		TOTAL LIABILITIES	-55,098.61	-8,912.54
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-366,029.22	-2,511,676.91
20	7602	EXPENDITURES CONTROL	273,136.56	2,554,044.05
20	8753	ASSIGNED-PURCH OBL - CURRENT	54,434.61	7,889.66
		TOTAL FUND BALANCE	-38,458.05	50,256.80
		TOTAL LIABILITIES + FUND BALANCE	-93,556.66	41,344.26

## BALANCE SHEET FOR 2025 11

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-5,040.41	19,377.33
		TOTAL ASSETS	-5,040.41	19,377.33
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-6,011.10	4,437.95
		TOTAL LIABILITIES	-6,011.10	4,437.95
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-692.38	-46,668.70
21	7602	EXPENDITURES CONTROL	5,732.79	27,291.37
21	8753	ASSIGNED-PURCH OBL - CURRENT	6,011.10	-4,437.95
		TOTAL FUND BALANCE	11,051.51	-23,815.28
		TOTAL LIABILITIES + FUND BALANCE	5,040.41	-19,377.33

## BALANCE SHEET FOR 2025 11

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	11,537.88	138,874.50
		<b>TOTAL ASSETS</b>	<b>11,537.88</b>	<b>138,874.50</b>
<b>LIABILITIES</b>				
25	7421A	ACCOUNTS PAYABLE ACI	-984.14	-1,923.80
25	7603	PURCHASE OBLIGATIONS	-19,361.15	28,515.43
		<b>TOTAL LIABILITIES</b>	<b>-20,345.29</b>	<b>26,591.63</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-37,062.42	-373,278.15
25	7602	EXPENDITURES CONTROL	26,508.68	236,327.45
25	8753	ASSIGNED-PURCH OBL - CURRENT	19,361.15	-28,515.43
		<b>TOTAL FUND BALANCE</b>	<b>8,807.41</b>	<b>-165,466.13</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-11,537.88</b>	<b>-138,874.50</b>

## BALANCE SHEET FOR 2025 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	43,739.61	.00
		TOTAL ASSETS	43,739.61	.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-46,102.00	-90,002.00
	31	7602 EXPENDITURES CONTROL	2,362.39	90,002.00
		TOTAL FUND BALANCE	-43,739.61	.00
		TOTAL LIABILITIES + FUND BALANCE	-43,739.61	.00

## BALANCE SHEET FOR 2025 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-57,401.51	-459,681.97
		TOTAL ASSETS	-57,401.51	-459,681.97
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-878,864.03
	32	7602 EXPENDITURES CONTROL	57,401.51	1,338,546.00
		TOTAL FUND BALANCE	57,401.51	459,681.97
		TOTAL LIABILITIES + FUND BALANCE	57,401.51	459,681.97

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-55,052.42	15,017.60
		TOTAL ASSETS	-55,052.42	15,017.60
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-111,161.89	10,710.00
		TOTAL LIABILITIES	-111,161.89	10,710.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-65,762.98	-202,603.02
36	7602	EXPENDITURES CONTROL	120,815.40	1,377,341.37
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-1,189,755.95
36	8753	ASSIGNED-PURCH OBL - CURRENT	111,161.89	-10,710.00
		TOTAL FUND BALANCE	166,214.31	-25,727.60
		TOTAL LIABILITIES + FUND BALANCE	55,052.42	-15,017.60

## BALANCE SHEET FOR 2025 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-120,273.09	.00
		TOTAL ASSETS	-120,273.09	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,052,801.30
40	7602	EXPENDITURES CONTROL	120,273.09	2,052,801.30
		TOTAL FUND BALANCE	120,273.09	.00
		TOTAL LIABILITIES + FUND BALANCE	120,273.09	.00

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	17,742.23	-47,672.12
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>17,742.23</b>	<b>127,409.85</b>
<b>LIABILITIES</b>				
51	7421A	ACCOUNTS PAYABLE ACI	-173.11	-173.11
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-466,369.00
51	7603	PURCHASE OBLIGATIONS	-13,869.15	104,635.73
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>-14,042.26</b>	<b>-594,429.38</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-99,298.57	-862,372.28
51	7602	EXPENDITURES CONTROL	81,729.45	910,217.51
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	13,869.15	-104,635.73
	<b>TOTAL FUND BALANCE</b>		<b>-3,699.97</b>	<b>467,019.53</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-17,742.23</b>	<b>-127,409.85</b>

## BALANCE SHEET FOR 2025 11

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-2,566.04	2,513.56
		TOTAL ASSETS	-2,566.04	2,513.56
FUND BALANCE				
52	6302	REVENUES CONTROL	.00	-18,000.00
52	7602	EXPENDITURES CONTROL	2,566.04	15,486.44
		TOTAL FUND BALANCE	2,566.04	-2,513.56
		TOTAL LIABILITIES + FUND BALANCE	2,566.04	-2,513.56

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2025 11

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	.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
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>34,287,463.60</b>
<b>LIABILITIES</b>				
80	6282	ACCUL DEP INTANG ASSETS	.00	-73,595.20
		<b>TOTAL LIABILITIES</b>	<b>.00</b>	<b>-73,595.20</b>
<b>FUND BALANCE</b>				
80	6302	REVENUES CONTROL	.00	14,000.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-34,211,289.40
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-34,213,868.40</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-34,287,463.60</b>

**BALANCE SHEET FOR 2025 11**

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 \*\*