

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2025 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-238,858.97	252,421.54
		TOTAL ASSETS	-238,858.97	252,421.54
LIABILITIES				
10	7421A	ACCOUNTS PAYABLE ACI	-2,447.26	-5,259.29
10	7461UC	ACCRUED LIAB UNEMPL INS	686.45	-3,371.16
10	7461WC	ACCRUED LIAB WOKMENS COMP	35,768.04	32,611.94
10	7603	PURCHASE OBLIGATIONS	-84,550.50	-2,000.00
		TOTAL LIABILITIES	-50,543.27	21,981.49
FUND BALANCE				
10	6302	REVENUES CONTROL	-695,725.23	-8,421,677.01
10	7602	EXPENDITURES CONTROL	900,576.97	8,303,148.95
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-157,874.97
10	8753	ASSIGNED-PURCH OBL - CURRENT	84,550.50	2,000.00
		TOTAL FUND BALANCE	289,402.24	-274,403.03
		TOTAL LIABILITIES + FUND BALANCE	238,858.97	-252,421.54

BALANCE SHEET FOR 2025 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-41,504.98	-88,878.09
		TOTAL ASSETS	-41,504.98	-88,878.09
LIABILITIES				
20	7421A	ACCOUNTS PAYABLE ACI	664.00	-358.88
20	7603	PURCHASE OBLIGATIONS	7,889.66	.00
		TOTAL LIABILITIES	8,553.66	-358.88
FUND BALANCE				
20	6302	REVENUES CONTROL	-237,637.99	-2,751,284.90
20	7602	EXPENDITURES CONTROL	278,478.97	2,840,521.87
20	8753	ASSIGNED-PURCH OBL - CURRENT	-7,889.66	.00
		TOTAL FUND BALANCE	32,951.32	89,236.97
		TOTAL LIABILITIES + FUND BALANCE	41,504.98	88,878.09

BALANCE SHEET FOR 2025 12

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	939.29	20,316.62
		TOTAL ASSETS	939.29	20,316.62
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-4,437.95	.00
		TOTAL LIABILITIES	-4,437.95	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-2,073.11	-48,741.81
21	7602	EXPENDITURES CONTROL	1,133.82	28,425.19
21	8753	ASSIGNED-PURCH OBL - CURRENT	4,437.95	.00
		TOTAL FUND BALANCE	3,498.66	-20,316.62
		TOTAL LIABILITIES + FUND BALANCE	-939.29	-20,316.62

BALANCE SHEET FOR 2025 12

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-21,186.15	115,718.35
		TOTAL ASSETS	-21,186.15	115,718.35
LIABILITIES				
25	7421A	ACCOUNTS PAYABLE ACI	1,509.80	-414.00
25	7603	PURCHASE OBLIGATIONS	-28,515.43	.00
		TOTAL LIABILITIES	-27,005.63	-414.00
FUND BALANCE				
25	6302	REVENUES CONTROL	-9,910.00	-383,188.15
25	7602	EXPENDITURES CONTROL	29,586.35	267,883.80
25	8753	ASSIGNED-PURCH OBL - CURRENT	28,515.43	.00
		TOTAL FUND BALANCE	48,191.78	-115,304.35
		TOTAL LIABILITIES + FUND BALANCE	21,186.15	-115,718.35

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BALANCE SHEET FOR 2025 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-90,002.00
31	7602	EXPENDITURES CONTROL	.00	90,002.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2025 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	459,681.97	.00
		TOTAL ASSETS	459,681.97	.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-459,682.00	-1,338,546.03
	32	7602 EXPENDITURES CONTROL	.03	1,338,546.03
		TOTAL FUND BALANCE	-459,681.97	.00
		TOTAL LIABILITIES + FUND BALANCE	-459,681.97	.00

BALANCE SHEET FOR 2025 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-10,709.97	4,307.63
		TOTAL ASSETS	-10,709.97	4,307.63
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-10,710.00	.00
		TOTAL LIABILITIES	-10,710.00	.00
FUND BALANCE				
36	6302	REVENUES CONTROL	-.03	-202,603.05
36	7602	EXPENDITURES CONTROL	10,710.00	1,388,051.37
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-1,189,755.95
36	8753	ASSIGNED-PURCH OBL - CURRENT	10,710.00	.00
		TOTAL FUND BALANCE	21,419.97	-4,307.63
		TOTAL LIABILITIES + FUND BALANCE	10,709.97	-4,307.63

BALANCE SHEET FOR 2025 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-2,052,801.30
40	7602	EXPENDITURES CONTROL	.00	2,052,801.30
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2025 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-75,712.64	-123,384.76
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
	TOTAL ASSETS		-75,712.64	51,697.21
LIABILITIES				
51	7421A	ACCOUNTS PAYABLE ACI	173.11	.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-466,369.00
51	7603	PURCHASE OBLIGATIONS	-104,635.73	.00
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-124,094.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-108,429.00
	TOTAL LIABILITIES		-104,462.62	-698,892.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-82,490.30	-944,862.58
51	7602	EXPENDITURES CONTROL	158,029.83	1,068,247.34
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	104,635.73	.00
	TOTAL FUND BALANCE		180,175.26	647,194.79
	TOTAL LIABILITIES + FUND BALANCE		75,712.64	-51,697.21

BALANCE SHEET FOR 2025 12

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	52	6101 CASH IN BANK	-2,513.56	.00
		TOTAL ASSETS	-2,513.56	.00
FUND BALANCE				
	52	6302 REVENUES CONTROL	-52.48	-18,052.48
	52	7602 EXPENDITURES CONTROL	2,566.04	18,052.48
		TOTAL FUND BALANCE	2,513.56	.00
		TOTAL LIABILITIES + FUND BALANCE	2,513.56	.00

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	273,990.01
80	6211	LAND IMPROVEMENTS	5,216,358.43	5,462,329.28
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-237,653.87
80	6221	BUILDING & BUILDING IMPROVEMTS	1,148,686.00	33,319,863.95
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	-4,654,556.84	43,501.85
80	6281	INTANGIBLE ASSETS	.00	110,771.98
		TOTAL ASSETS	1,710,487.59	35,997,951.19
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-73,595.20
		TOTAL LIABILITIES	.00	-73,595.20
FUND BALANCE				
80	6302	REVENUES CONTROL	.00	14,000.00
80	8710	INVESTMENTS GOVERNMENTAL ASSET	-1,710,487.59	-35,921,776.99
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
		TOTAL FUND BALANCE	-1,710,487.59	-35,924,355.99
		TOTAL LIABILITIES + FUND BALANCE	-1,710,487.59	-35,997,951.19

BALANCE SHEET FOR 2025 12

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 **