

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	96,207.87	347,121.59
10	6153	ACCOUNTS RECEIVABLE	-67,745.08	.00
10	6181	PREPAID EXPENDITURES	-61,240.30	.00
	TOTAL ASSETS		-32,777.51	347,121.59
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	40,692.91	.00
10	7421A	ACCOUNTS PAYABLE ACI	-9,127.78	-10,873.27
10	7461UC	ACCRUED LIAB UNEMPL INS	-56.00	-56.00
10	7461WC	ACCRUED LIAB WOKMENS COMP	31,124.12	31,124.12
10	7603	PURCHASE OBLIGATIONS	1,311,543.73	1,311,543.73
	TOTAL LIABILITIES		1,374,176.98	1,331,738.58
FUND BALANCE				
10	6302	REVENUES CONTROL	-728,653.09	-728,653.09
10	7602	EXPENDITURES CONTROL	521,499.77	521,499.77
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-160,163.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,311,543.73	-1,311,543.73
10	8770	UNASSIGNED FUND BALANCE	177,297.58	.00
	TOTAL FUND BALANCE		-1,341,399.47	-1,678,860.17
	TOTAL LIABILITIES + FUND BALANCE		32,777.51	-347,121.59

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BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	41,869.46	-47,168.31
20	6153	ACCOUNTS RECEIVABLE	-254,608.23	.00
		TOTAL ASSETS	-212,738.77	-47,168.31
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	2,154.96	.00
20	7421A	ACCOUNTS PAYABLE ACI	.00	-358.88
20	7481	ADVANCES FROM GRANTORS	163,056.62	.00
20	7603	PURCHASE OBLIGATIONS	199,800.53	199,800.53
		TOTAL LIABILITIES	365,012.11	199,441.65
FUND BALANCE				
20	6302	REVENUES CONTROL	-77,657.94	-77,657.94
20	7602	EXPENDITURES CONTROL	125,185.13	125,185.13
20	8753	ASSIGNED-PURCH OBL - CURRENT	-199,800.53	-199,800.53
		TOTAL FUND BALANCE	-152,273.34	-152,273.34
		TOTAL LIABILITIES + FUND BALANCE	212,738.77	47,168.31

BALANCE SHEET FOR 2026 1

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	46.63	20,363.25
		TOTAL ASSETS	46.63	20,363.25
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	17,199.75	17,199.75
		TOTAL LIABILITIES	17,199.75	17,199.75
FUND BALANCE				
21	6302	REVENUES CONTROL	-20,363.25	-20,363.25
21	8737	RESTRICTED - OTHER	20,316.62	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-17,199.75	-17,199.75
		TOTAL FUND BALANCE	-17,246.38	-37,563.00
		TOTAL LIABILITIES + FUND BALANCE	-46.63	-20,363.25

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BALANCE SHEET FOR 2026 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-3,257.46	114,128.39
		TOTAL ASSETS	-3,257.46	114,128.39
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	4,299.79	.00
25	7603	PURCHASE OBLIGATIONS	32,416.12	32,416.12
		TOTAL LIABILITIES	36,715.91	32,416.12
FUND BALANCE				
25	6302	REVENUES CONTROL	-115,948.39	-115,948.39
25	7602	EXPENDITURES CONTROL	1,820.00	1,820.00
25	8737	RESTRICTED - OTHER	113,086.06	.00
25	8753	ASSIGNED-PURCH OBL - CURRENT	-32,416.12	-32,416.12
		TOTAL FUND BALANCE	-33,458.45	-146,544.51
		TOTAL LIABILITIES + FUND BALANCE	3,257.46	-114,128.39

BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	44,150.00	44,150.00
		TOTAL ASSETS	44,150.00	44,150.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-44,150.00	-44,150.00
		TOTAL FUND BALANCE	-44,150.00	-44,150.00
		TOTAL LIABILITIES + FUND BALANCE	-44,150.00	-44,150.00

BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	431,052.00	431,052.00
		TOTAL ASSETS	431,052.00	431,052.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	-431,052.00	-431,052.00
		TOTAL FUND BALANCE	-431,052.00	-431,052.00
		TOTAL LIABILITIES + FUND BALANCE	-431,052.00	-431,052.00

BALANCE SHEET FOR 2026 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	.00	4,307.63
		TOTAL ASSETS	.00	4,307.63
FUND BALANCE				
	36	8735 RESTRICTED FOR FUTURE CONST.	.00	-4,307.63
		TOTAL FUND BALANCE	.00	-4,307.63
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,307.63

BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-445,904.50	-445,904.50
		TOTAL ASSETS	-445,904.50	-445,904.50
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	445,904.50	445,904.50
		TOTAL FUND BALANCE	445,904.50	445,904.50
		TOTAL LIABILITIES + FUND BALANCE	445,904.50	445,904.50

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BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	132,176.77	8,792.01
51	6153	ACCOUNTS RECEIVABLE	-167,682.09	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	21,579.09
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			-35,505.32	181,701.10
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	735.49	-269.00
51	7421A	ACCOUNTS PAYABLE ACI	-985.41	-985.41
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-466,369.00
51	7603	PURCHASE OBLIGATIONS	641,465.27	641,465.27
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-124,094.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-108,429.00
TOTAL LIABILITIES			641,215.35	-58,681.14
FUND BALANCE				
51	6302	REVENUES CONTROL	-43,561.84	-43,561.84
51	7602	EXPENDITURES CONTROL	35,755.24	35,755.24
51	8737P	RESTRICTED - OTHER	.00	547,562.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	43,561.84	269.00
51	8739I	INVENTORIES	.00	-21,579.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	-641,465.27	-641,465.27
TOTAL FUND BALANCE			-605,710.03	-123,019.96
TOTAL LIABILITIES + FUND BALANCE			35,505.32	-181,701.10

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BALANCE SHEET FOR 2026 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	287,990.01
80	6211	LAND IMPROVEMENTS	.00	5,297,743.18
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-260,737.36
80	6221	BUILDING & BUILDING IMPROVEMTS	.00	33,319,863.95
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-4,884,087.68
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-16,800.00
80	6241	VEHICLES	.00	2,391,464.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,927,898.85
80	6251	GENERAL EQUIPMENT	.00	108,610.75
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-58,105.89
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	43,501.85
80	6281	INTANGIBLE ASSETS	.00	110,771.98
		TOTAL ASSETS	.00	34,437,515.94
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-73,595.20
		TOTAL LIABILITIES	.00	-73,595.20
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-34,347,341.74
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
		TOTAL FUND BALANCE	.00	-34,363,920.74
		TOTAL LIABILITIES + FUND BALANCE	.00	-34,437,515.94

BALANCE SHEET FOR 2026 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	-95,264.65
		TOTAL ASSETS	.00	35,611.42
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-35,611.42
		TOTAL FUND BALANCE	.00	-35,611.42
		TOTAL LIABILITIES + FUND BALANCE	.00	-35,611.42

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