

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-49,975.16	327,862.71
		<b>TOTAL ASSETS</b>	<b>-49,975.16</b>	<b>327,862.71</b>
<b>LIABILITIES</b>				
10	7421A	ACCOUNTS PAYABLE ACI	4,061.17	-16,071.11
10	7461UC	ACCRUED LIAB UNEMPL INS	-327.32	-690.49
10	7461WC	ACCRUED LIAB WOKMENS COMP	-2,970.11	25,352.14
10	7603	PURCHASE OBLIGATIONS	-83,444.24	1,012,228.99
		<b>TOTAL LIABILITIES</b>	<b>-82,680.50</b>	<b>1,020,819.53</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-603,676.18	-2,001,310.16
10	7602	EXPENDITURES CONTROL	652,887.60	1,825,020.03
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-160,163.12
10	8753	ASSIGNED-PURCH OBL - CURRENT	83,444.24	-1,012,228.99
		<b>TOTAL FUND BALANCE</b>	<b>132,655.66</b>	<b>-1,348,682.24</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>49,975.16</b>	<b>-327,862.71</b>

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	747.78	-62,929.89
		TOTAL ASSETS	747.78	-62,929.89
<b>LIABILITIES</b>				
20	7421A	ACCOUNTS PAYABLE ACI	2,278.00	-847.88
20	7603	PURCHASE OBLIGATIONS	-39,136.26	180,400.31
		TOTAL LIABILITIES	-36,858.26	179,552.43
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-263,818.01	-564,479.91
20	7602	EXPENDITURES CONTROL	260,792.23	628,257.68
20	8753	ASSIGNED-PURCH OBL - CURRENT	39,136.26	-180,400.31
		TOTAL FUND BALANCE	36,110.48	-116,622.54
		TOTAL LIABILITIES + FUND BALANCE	-747.78	62,929.89

## BALANCE SHEET FOR 2026 3

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	675.11	20,826.34
		TOTAL ASSETS	675.11	20,826.34
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	.00	15,929.58
		TOTAL LIABILITIES	.00	15,929.58
FUND BALANCE				
21	6302	REVENUES CONTROL	-675.11	-22,020.76
21	7602	EXPENDITURES CONTROL	.00	1,194.42
21	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-15,929.58
		TOTAL FUND BALANCE	-675.11	-36,755.92
		TOTAL LIABILITIES + FUND BALANCE	-675.11	-20,826.34

## BALANCE SHEET FOR 2026 3

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	28,510.67	148,596.93
	TOTAL ASSETS		<b>28,510.67</b>	<b>148,596.93</b>
<b>LIABILITIES</b>				
25	7421A	ACCOUNTS PAYABLE ACI	620.10	-850.00
25	7603	PURCHASE OBLIGATIONS	11,934.87	32,112.75
	TOTAL LIABILITIES		<b>12,554.97</b>	<b>31,262.75</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-38,524.02	-181,971.75
25	7602	EXPENDITURES CONTROL	9,393.25	34,224.82
25	8753	ASSIGNED-PURCH OBL - CURRENT	-11,934.87	-32,112.75
	TOTAL FUND BALANCE		<b>-41,065.64</b>	<b>-179,859.68</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>-28,510.67</b>	<b>-148,596.93</b>

## BALANCE SHEET FOR 2026 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	-43,950.00
		TOTAL ASSETS	.00	-43,950.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-44,150.00
31	7602	EXPENDITURES CONTROL	.00	88,100.00
		TOTAL FUND BALANCE	.00	43,950.00
		TOTAL LIABILITIES + FUND BALANCE	.00	43,950.00

## BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	.00	431,052.00
		TOTAL ASSETS	.00	431,052.00
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-431,052.00
		TOTAL FUND BALANCE	.00	-431,052.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-431,052.00

## BALANCE SHEET FOR 2026 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	.00	3,277.63
		TOTAL ASSETS	.00	3,277.63
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	.00	1,030.00
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-4,307.63
		TOTAL FUND BALANCE	.00	-3,277.63
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,277.63

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	.00	-445,904.50
		TOTAL ASSETS	.00	-445,904.50
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	.00	445,904.50
		TOTAL FUND BALANCE	.00	445,904.50
		TOTAL LIABILITIES + FUND BALANCE	.00	445,904.50

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-26,571.98	43,433.38
51	6171	INVENTORIES FOR CONSUMPTION	.00	21,579.09
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	35,458.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	94,559.00
51	65410	Funded OPEB Asset	.00	12,416.00
	<b>TOTAL ASSETS</b>		<b>-26,571.98</b>	<b>207,445.47</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-269.00
51	7421A	ACCOUNTS PAYABLE ACI	855.00	.00
51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-8,300.73
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-428,827.00
51	7603	PURCHASE OBLIGATIONS	-65,985.20	536,153.57
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-141,963.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-106,288.00
	<b>TOTAL LIABILITIES</b>		<b>-65,130.20</b>	<b>-149,494.16</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-69,534.41	-271,391.85
51	7602	EXPENDITURES CONTROL	95,251.39	227,958.47
51	8737P	RESTRICTED - OTHER	.00	534,645.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	8,569.73
51	8739I	INVENTORIES	.00	-21,579.09
51	8753	ASSIGNED-PURCH OBL - CURRENT	65,985.20	-536,153.57
	<b>TOTAL FUND BALANCE</b>		<b>91,702.18</b>	<b>-57,951.31</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>26,571.98</b>	<b>-207,445.47</b>

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	1,539.00
52	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	4,105.00
52	65410	Funded OPEB Asset	.00	539.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>6,183.00</b>
<b>LIABILITIES</b>				
52	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-360.37
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-18,617.00
52	77000	DEFERRED INFLOW OF RESOURCES	.00	-6,163.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-4,614.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-29,754.37</b>
<b>FUND BALANCE</b>				
52	8712	UNRESTRICTED NET POSITION	.00	360.37
52	8737P	RESTRICTED - OTHER	.00	23,211.00
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>23,571.37</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-6,183.00</b>

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2026 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
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
<b>LIABILITIES</b>				
80	6282	ACCUL DEP INTANG ASSETS	.00	-110,519.20
	TOTAL LIABILITIES		.00	-110,519.20
<b>FUND BALANCE</b>				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-34,310,417.74
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
	TOTAL FUND BALANCE		.00	-34,326,996.74
TOTAL LIABILITIES + FUND BALANCE			.00	-34,437,515.94

**BALANCE SHEET FOR 2026 3**

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 \*\*