

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-112,687.82	1,004,848.49
TOTAL ASSETS			-112,687.82	1,004,848.49
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	.00	11,922.80
10	7421A	ACCOUNTS PAYABLE ACI	-1,669.68	-25,930.92
10	7461UC	ACCRUED LIAB UNEMPL INS	-628.73	-1,148.07
10	7461WC	ACCRUED LIAB WOKMENS COMP	-2,583.10	21,955.33
10	7499	OTHER CURRENT LIABILITIES	.00	-51,370.05
10	7603	PURCHASE OBLIGATIONS	-146,298.73	927,416.40
TOTAL LIABILITIES			-151,180.24	882,845.49
FUND BALANCE				
10	6302	REVENUES CONTROL	-545,650.88	-2,620,349.60
10	7602	EXPENDITURES CONTROL	663,220.21	1,785,561.24
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-125,489.22
10	8753	ASSIGNED-PURCH OBL - CURRENT	146,298.73	-927,416.40
TOTAL FUND BALANCE			263,868.06	-1,887,693.98
TOTAL LIABILITIES + FUND BALANCE			112,687.82	-1,004,848.49

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-184,385.58	-141,338.87
		TOTAL ASSETS	-184,385.58	-141,338.87
LIABILITIES				
	20	7421A ACCOUNTS PAYABLE ACI	.00	-358.88
	20	7603 PURCHASE OBLIGATIONS	72,682.82	261,108.75
		TOTAL LIABILITIES	72,682.82	260,749.87
FUND BALANCE				
	20	6302 REVENUES CONTROL	-17,784.51	-320,030.85
	20	7602 EXPENDITURES CONTROL	202,170.09	461,728.60
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-72,682.82	-261,108.75
		TOTAL FUND BALANCE	111,702.76	-119,411.00
		TOTAL LIABILITIES + FUND BALANCE	184,385.58	141,338.87

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	233.06	16,750.73
			TOTAL ASSETS	233.06	16,750.73
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	6,137.86	7,051.69
			TOTAL LIABILITIES	6,137.86	7,051.69
FUND BALANCE					
	21	6302	REVENUES CONTROL	-688.00	-19,678.14
	21	7602	EXPENDITURES CONTROL	454.94	2,927.41
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-6,137.86	-7,051.69
			TOTAL FUND BALANCE	-6,370.92	-23,802.42
			TOTAL LIABILITIES + FUND BALANCE	-233.06	-16,750.73

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BALANCE SHEET FOR 2027 3

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	32,269.95	136,630.29
			TOTAL ASSETS	32,269.95	136,630.29
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	-1,454.34	-1,454.34
	25	7603	PURCHASE OBLIGATIONS	15,409.02	40,811.78
			TOTAL LIABILITIES	13,954.68	39,357.44
FUND BALANCE					
	25	6302	REVENUES CONTROL	-37,309.00	-168,562.96
	25	7602	EXPENDITURES CONTROL	6,493.39	33,387.01
	25	8753	ASSIGNED-PURCH OBL - CURRENT	-15,409.02	-40,811.78
			TOTAL FUND BALANCE	-46,224.63	-175,987.73
			TOTAL LIABILITIES + FUND BALANCE	-32,269.95	-136,630.29

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BALANCE SHEET FOR 2027 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-43,899.00
			TOTAL ASSETS	.00	-43,899.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-44,101.00
	31	7602	EXPENDITURES CONTROL	.00	88,000.00
			TOTAL FUND BALANCE	.00	43,899.00
			TOTAL LIABILITIES + FUND BALANCE	.00	43,899.00

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-219,267.25	564,774.43
			TOTAL ASSETS	-219,267.25	564,774.43
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-784,041.68
	32	7602	EXPENDITURES CONTROL	219,267.25	219,267.25
			TOTAL FUND BALANCE	219,267.25	-564,774.43
			TOTAL LIABILITIES + FUND BALANCE	219,267.25	-564,774.43

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BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	219,267.25	222,544.88
TOTAL ASSETS			219,267.25	222,544.88
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	211,944.50	211,944.50
TOTAL LIABILITIES			211,944.50	211,944.50
FUND BALANCE				
36	6302	REVENUES CONTROL	-222,544.88	-222,544.88
36	7602	EXPENDITURES CONTROL	3,277.63	3,277.63
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-3,277.63
36	8753	ASSIGNED-PURCH OBL - CURRENT	-211,944.50	-211,944.50
TOTAL FUND BALANCE			-431,211.75	-434,489.38
TOTAL LIABILITIES + FUND BALANCE			-219,267.25	-222,544.88

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BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-457,122.12
			TOTAL ASSETS	.00	-457,122.12
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	457,122.12
			TOTAL FUND BALANCE	.00	457,122.12
			TOTAL LIABILITIES + FUND BALANCE	.00	457,122.12

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BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-36,742.12	148,105.43
	51	6171	INVENTORIES FOR CONSUMPTION	.00	32,526.13
	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
	TOTAL ASSETS			-36,742.12	323,064.56
LIABILITIES					
	51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-8,300.73
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-428,827.00
	51	7603	PURCHASE OBLIGATIONS	-73,950.84	554,320.73
	51	77000	DEFERRED INFLOW OF RESOURCES	.00	-141,963.00
	51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-106,288.00
	TOTAL LIABILITIES			-73,950.84	-131,058.00
FUND BALANCE					
	51	6302	REVENUES CONTROL	-65,024.22	-396,614.72
	51	7602	EXPENDITURES CONTROL	101,766.34	256,810.02
	51	8737P	RESTRICTED - OTHER	.00	534,645.00
	51	8739I	INVENTORIES	.00	-32,526.13
	51	8753	ASSIGNED-PURCH OBL - CURRENT	73,950.84	-554,320.73
	TOTAL FUND BALANCE			110,692.96	-192,006.56
	TOTAL LIABILITIES + FUND BALANCE			36,742.12	-323,064.56

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BALANCE SHEET FOR 2027 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	287,990.01
80	6211	LAND IMPROVEMENTS	.00	5,272,863.53
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-489,230.77
80	6221	BUILDING & BUILDING IMPROVEMENTS	.00	33,363,365.80
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-5,639,983.05
80	6231	TECHNOLOGY EQUIPMENT	.00	20,410.70
80	6232	ACCUM DEP - TECHNOLOGY	.00	-17,050.70
80	6241	VEHICLES	.00	2,556,054.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,762,642.15
80	6251	GENERAL EQUIPMENT	.00	102,451.75
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-52,321.34
80	6281	INTANGIBLE ASSETS	.00	110,771.98
	TOTAL ASSETS		.00	33,752,679.76
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-110,519.20
	TOTAL LIABILITIES		.00	-110,519.20
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,625,581.56
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
	TOTAL FUND BALANCE		.00	-33,642,160.56
	TOTAL LIABILITIES + FUND BALANCE		.00	-33,752,679.76

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FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6251	GENERAL EQUIPMENT	.00	90,842.07
	81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-59,232.37
		TOTAL ASSETS		.00	31,609.70
FUND BALANCE					
	81	8711	INVESTMENTS BUSINESS ASSETS	.00	-31,609.70
		TOTAL FUND BALANCE		.00	-31,609.70
		TOTAL LIABILITIES + FUND BALANCE		.00	-31,609.70

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