MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-52,397.30	952,451.19
		TOTAL ASSETS		-52,397.30	952,451.19
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	11,922.80
	10	7421A	ACCOUNTS PAYABLE ACI	999.16	-24,931.76
	10	7461UC	ACCRUED LIAB UNEMPL INS	383.21	-764.86
	10	7461WC	ACCRUED LIAB WOKMENS COMP	-2,717.95	19,237.38
	10	7499	OTHER CURRENT LIABILITIES	.00	-51,370.05
	10	7603	PURCHASE OBLIGATIONS	-35,876.01	891,540.39
		TOTAL LIABILITIES		-37,211.59	845,633.90
FUND BALANCE					
	10	6302	REVENUES CONTROL	-581,120.97	-3,201,470.57
	10	7602	EXPENDITURES CONTROL	634,853.85	2,420,415.09
	10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-125,489.22
	10	8753	ASSIGNED-PURCH OBL - CURRENT	35,876.01	-891,540.39
		TOTAL FUND BALANCE		89,608.89	-1,798,085.09
		TOTAL LIABILITIES + FUND BALANCE		52,397.30	-952,451.19

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 2	SPECIAL REVENUE				
ASSETS					
	20	6101	CASH IN BANK	197,439.33	56,100.46
		TOTAL ASSETS		197,439.33	56,100.46
LIABILITIES					
	20	7421A	ACCOUNTS PAYABLE ACI	-489.00	-847.88
	20	7603	PURCHASE OBLIGATIONS	-49,812.74	211,296.01
		TOTAL LIABILITIES		-50,301.74	210,448.13
FUND BALANCE					
	20	6302	REVENUES CONTROL	-411,001.84	-731,032.69
	20	7602	EXPENDITURES CONTROL	214,051.51	675,780.11
	20	8753	ASSIGNED-PURCH OBL - CURRENT	49,812.74	-211,296.01
		TOTAL FUND BALANCE		-147,137.59	-266,548.59
		TOTAL LIABILITIES + FUND BALANCE		-197,439.33	-56,100.46

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 21 DISTRICT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	653.67	17,404.40
		TOTAL ASSETS		653.67	17,404.40
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	868.32	7,920.01
		TOTAL LIABILITIES		868.32	7,920.01
FUND BALANCE					
	21	6302	REVENUES CONTROL	-9,342.96	-29,021.10
	21	7602	EXPENDITURES CONTROL	8,689.29	11,616.70
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-868.32	-7,920.01
		TOTAL FUND BALANCE		-1,521.99	-25,324.41
		TOTAL LIABILITIES + FUND BALANCE		-653.67	-17,404.40

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-2,532.76	134,097.53
		TOTAL ASSETS		-2,532.76	134,097.53
LIABILITIES					
	25	7421A	ACCOUNTS PAYABLE ACI	-4,441.22	-5,895.56
	25	7603	PURCHASE OBLIGATIONS	-12,567.72	28,244.06
		TOTAL LIABILITIES		-17,008.94	22,348.50
FUND BALANCE					
	25	6302	REVENUES CONTROL	-17,614.93	-186,177.89
	25	7602	EXPENDITURES CONTROL	24,588.91	57,975.92
	25	8753	ASSIGNED-PURCH OBL - CURRENT	12,567.72	-28,244.06
		TOTAL FUND BALANCE		19,541.70	-156,446.03
		TOTAL LIABILITIES + FUND BALANCE		2,532.76	-134,097.53

BALANCE SHEET FOR 2027 4

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

BALANCE SHEET FOR 2027 4

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

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	222,544.88
		TOTAL ASSETS		.00	222,544.88
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	27,213.00	239,157.50
		TOTAL LIABILITIES		27,213.00	239,157.50
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-222,544.88
	36	7602	EXPENDITURES CONTROL	.00	3,277.63
	36	8735	RESTRICTED FOR FUTURE CONST.	.00	-3,277.63
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-27,213.00	-239,157.50
		TOTAL FUND BALANCE		-27,213.00	-461,702.38
		TOTAL LIABILITIES + FUND BALANCE		.00	-222,544.88

BALANCE SHEET FOR 2027 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-9,597.50	-466,719.62
		TOTAL ASSETS		-9,597.50	-466,719.62
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	9,597.50	466,719.62
		TOTAL FUND BALANCE		9,597.50	466,719.62
		TOTAL LIABILITIES + FUND BALANCE		9,597.50	466,719.62

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-9,729.36	138,376.07
	51	6171	INVENTORIES FOR CONSUMPTION	.00	32,526.13
	51	6400O	DEFERRED OUTFLOWS OF RESOURCES	.00	27,301.00
	51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	54,150.00
		TOTAL ASSETS		-9,729.36	252,353.20
LIABILITIES					
	51	7493	SICK LEAVE PAYABLE IN PROCESS	.00	-6,261.19
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-5,295.00
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-306,615.00
	51	7603	PURCHASE OBLIGATIONS	-75,090.40	479,230.33
	51	7700O	DEFERRED INFLOW OF RESOURCES	.00	-77,353.00
	51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-70,549.00
		TOTAL LIABILITIES		-75,090.40	13,157.14
FUND BALANCE					
	51	6302	REVENUES CONTROL	-120,953.30	-517,568.02
	51	7602	EXPENDITURES CONTROL	130,682.66	387,492.68
	51	8737P	RESTRICTED - OTHER	.00	495,903.00
	51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-119,581.54
	51	8739I	INVENTORIES	.00	-32,526.13
	51	8753	ASSIGNED-PURCH OBL - CURRENT	75,090.40	-479,230.33
		TOTAL FUND BALANCE		84,819.76	-265,510.34
		TOTAL LIABILITIES + FUND BALANCE		9,729.36	-252,353.20

BALANCE SHEET FOR 2027 4

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 IMPROVEMTS	.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	107,085.69
		TOTAL ASSETS		.00	33,748,993.47
LIABILITIES					
	80	6282	ACCUL DEP INTANG ASSETS	.00	-35,695.24
		TOTAL LIABILITIES		.00	-35,695.24
FUND BALANCE					
	80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-33,696,719.23
	80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
		TOTAL FUND BALANCE		.00	-33,713,298.23
		TOTAL LIABILITIES + FUND BALANCE		.00	-33,748,993.47

BALANCE SHEET FOR 2027 4

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 **