

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 7

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|--------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -19,663.99 | 1,819,991.67 |
| | | TOTAL ASSETS | -19,663.99 | 1,819,991.67 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 40,354.75 | 39,609.81 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -20,916.81 | -20,848.26 |
| 10 | 7461UC | ACCRUED LIAB UNEMPL INS | -6,312.39 | -5,774.60 |
| 10 | 7461WC | ACCRUED LIAB WOKMENS COMP | -4,545.00 | -3,387.59 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -68,993.61 | 519,211.61 |
| | | TOTAL LIABILITIES | -60,413.06 | 528,810.97 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -640,575.11 | -6,129,280.78 |
| 10 | 7602 | EXPENDITURES CONTROL | 651,658.55 | 4,413,835.79 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -92,165.40 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 68,993.61 | -519,211.61 |
| 10 | 8755 | ASSIGNED-PURCH OBL - PRD 13/YE | .00 | 253.17 |
| 10 | 8770 | UNASSIGNED FUND BALANCE | .00 | -22,233.81 |
| | | TOTAL FUND BALANCE | 80,077.05 | -2,348,802.64 |
| | | TOTAL LIABILITIES + FUND BALANCE | 19,663.99 | -1,819,991.67 |

BALANCE SHEET FOR 2023 7

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|---|-----------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -60,016.58 | -306,801.30 |
| | | TOTAL ASSETS | -60,016.58 | -306,801.30 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 1,288.12 | 1,136.12 |
| 20 | 7481 | ADVANCES FROM GRANTORS | .00 | 6,744.77 |
| 20 | 7603 | PURCHASE OBLIGATIONS | -41,444.39 | 85,331.44 |
| | | TOTAL LIABILITIES | -40,156.27 | 93,212.33 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -247,377.28 | -1,886,550.58 |
| 20 | 7602 | EXPENDITURES CONTROL | 306,105.74 | 2,185,470.99 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 41,444.39 | -85,331.44 |
| | | TOTAL FUND BALANCE | 100,172.85 | 213,588.97 |
| | | TOTAL LIABILITIES + FUND BALANCE | 60,016.58 | 306,801.30 |

BALANCE SHEET FOR 2023 7

| FUND: 21 DISTRICT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | 972.10 | 35,572.22 |
| | | TOTAL ASSETS | 972.10 | 35,572.22 |
| LIABILITIES | | | | |
| 21 | 7603 | PURCHASE OBLIGATIONS | -1,101.75 | 2,434.00 |
| | | TOTAL LIABILITIES | -1,101.75 | 2,434.00 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -1,988.61 | -46,290.79 |
| 21 | 7602 | EXPENDITURES CONTROL | 1,016.51 | 10,718.57 |
| 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 1,101.75 | -2,434.00 |
| | | TOTAL FUND BALANCE | 129.65 | -38,006.22 |
| | | TOTAL LIABILITIES + FUND BALANCE | -972.10 | -35,572.22 |

BALANCE SHEET FOR 2023 7

| FUND: 25 STUDENT ACTIVITY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|--------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | 5,215.59 | 75,137.21 |
| | | TOTAL ASSETS | 5,215.59 | 75,137.21 |
| LIABILITIES | | | | |
| 25 | 7603 | PURCHASE OBLIGATIONS | -12,168.38 | 25,252.95 |
| | | TOTAL LIABILITIES | -12,168.38 | 25,252.95 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -27,855.67 | -199,391.01 |
| 25 | 7602 | EXPENDITURES CONTROL | 22,640.08 | 123,801.40 |
| 25 | 8737 | RESTRICTED - OTHER | .00 | 452.40 |
| 25 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 12,168.38 | -25,252.95 |
| | | TOTAL FUND BALANCE | 6,952.79 | -100,390.16 |
| | | TOTAL LIABILITIES + FUND BALANCE | -5,215.59 | -75,137.21 |

BALANCE SHEET FOR 2023 7

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | .00 | 142,730.00 |
| | | TOTAL ASSETS | .00 | 142,730.00 |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | .00 | -234,115.00 |
| 31 | 7602 | EXPENDITURES CONTROL | .00 | 91,385.00 |
| | | TOTAL FUND BALANCE | .00 | -142,730.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -142,730.00 |

BALANCE SHEET FOR 2023 7

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|---|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | -758,851.92 | 128,876.49 |
| | | TOTAL ASSETS | -758,851.92 | 128,876.49 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | .00 | -972,237.89 |
| | 32 | 7602 EXPENDITURES CONTROL | 758,851.92 | 843,361.40 |
| | | TOTAL FUND BALANCE | 758,851.92 | -128,876.49 |
| | | TOTAL LIABILITIES + FUND BALANCE | 758,851.92 | -128,876.49 |

BALANCE SHEET FOR 2023 7

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -204,655.62 | 1,215,867.13 |
| | | TOTAL ASSETS | -204,655.62 | 1,215,867.13 |
| LIABILITIES | | | | |
| 36 | 7603 | PURCHASE OBLIGATIONS | -132,063.92 | 1,615,948.44 |
| | | TOTAL LIABILITIES | -132,063.92 | 1,615,948.44 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -925.24 | -183,444.38 |
| 36 | 7602 | EXPENDITURES CONTROL | 205,580.86 | 1,691,379.57 |
| 36 | 8735 | RESTRICTED FOR FUTURE CONST. | .00 | -2,723,802.32 |
| 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 132,063.92 | -1,615,948.44 |
| | | TOTAL FUND BALANCE | 336,719.54 | -2,831,815.57 |
| | | TOTAL LIABILITIES + FUND BALANCE | 204,655.62 | -1,215,867.13 |

BALANCE SHEET FOR 2023 7

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | 565,614.44 | 368,216.57 |
| | | TOTAL ASSETS | 565,614.44 | 368,216.57 |
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -1,638,653.20 | -1,638,653.20 |
| 40 | 7602 | EXPENDITURES CONTROL | 1,073,038.76 | 1,270,436.63 |
| | | TOTAL FUND BALANCE | -565,614.44 | -368,216.57 |
| | | TOTAL LIABILITIES + FUND BALANCE | -565,614.44 | -368,216.57 |

MENIFEE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2023 7

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -37,730.71 | 28,613.64 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 26,990.26 |
| 51 | 64000 | DEFERRED OUTFLOWS OF RESOURCES | .00 | 50,174.00 |
| 51 | 6400P | DEFERRED OUTFLOWS OF RESOURCES | .00 | 12,588.00 |
| | TOTAL ASSETS | | -37,730.71 | 118,365.90 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 31,716.25 | .00 |
| 51 | 75410 | UNFUNDED OPEB LIABILITIES | .00 | -46,553.00 |
| 51 | 7541P | UNFUNDED PENSION LIABILITIES | .00 | -418,241.00 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 96,280.60 | 293,920.16 |
| 51 | 77000 | DEFERRED INFLOW OF RESOURCES | .00 | -66,426.00 |
| 51 | 7700P | DEFERRED INFLOW OF RESOURCES | .00 | -86,229.00 |
| | TOTAL LIABILITIES | | 127,996.85 | -323,528.84 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -81,234.92 | -729,031.03 |
| 51 | 7602 | EXPENDITURES CONTROL | 87,249.38 | 700,417.39 |
| 51 | 8737P | RESTRICTED - OTHER | .00 | 554,687.00 |
| 51 | 8739I | INVENTORIES | .00 | -26,990.26 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -96,280.60 | -293,920.16 |
| | TOTAL FUND BALANCE | | -90,266.14 | 205,162.94 |
| | TOTAL LIABILITIES + FUND BALANCE | | 37,730.71 | -118,365.90 |

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BALANCE SHEET FOR 2023 7

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 302,590.01 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 264,754.42 |
| 80 | 6212 | ACCUM DEP - LAND IMPROVEMENTS` | .00 | -245,762.56 |
| 80 | 6221 | BUILDING & BUILDING IMPROVEMTS | 10,736.25 | 27,710,855.56 |
| 80 | 6222 | ACCUM DEP - BUILDING & IMPROV | .00 | -3,156,976.56 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 25,200.00 |
| 80 | 6232 | ACCUM DEP - TECHNOLOGY | .00 | -1,680.00 |
| 80 | 6241 | VEHICLES | 26,000.00 | 2,610,808.00 |
| 80 | 6242 | ACCUMULATED DEPRECIATION | .00 | -1,641,350.21 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 240,999.20 |
| 80 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -84,403.41 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 143,317.03 |
| TOTAL ASSETS | | | 36,736.25 | 26,168,351.48 |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENTS GOVERNMENTAL ASSET | -36,736.25 | -26,168,351.48 |
| TOTAL FUND BALANCE | | | -36,736.25 | -26,168,351.48 |
| TOTAL LIABILITIES + FUND BALANCE | | | -36,736.25 | -26,168,351.48 |

BALANCE SHEET FOR 2023 7

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 158,112.48 |
| 81 | 6252 | ACCUM DEP - GENERAL EQUIPMENT | .00 | -113,577.88 |
| | | TOTAL ASSETS | .00 | 44,534.60 |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENTS BUSINESS ASSETS | .00 | -44,534.60 |
| | | TOTAL FUND BALANCE | .00 | -44,534.60 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -44,534.60 |

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