

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	120,893.89	2,195,382.43
10	6153	ACCOUNTS RECEIVABLE	-82,031.59	.00
10	6181	PREPAID EXPENDITURES	-71,240.14	.00
	TOTAL ASSETS		-32,377.84	2,195,382.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	24,056.11	-954.75
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,432.38	1,432.38
10	7461UC	ACCRUED LIAB UNEMPL INS	1,264.96	1,264.96
10	7461WC	ACCRUED LIAB WOKMENS COMP	25,085.00	25,085.00
10	7603	PURCHASE OBLIGATIONS	1,101,119.73	1,101,372.90
	TOTAL LIABILITIES		1,152,958.18	1,128,200.49
FUND BALANCE				
10	6302	REVENUES CONTROL	-2,576,420.38	-2,576,420.38
10	7602	EXPENDITURES CONTROL	468,356.40	468,356.40
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-113,993.96
10	8753	ASSIGNED-PURCH OBL - CURRENT	-1,101,119.73	-1,101,372.90
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	253.17
10	8770	UNASSIGNED FUND BALANCE	2,088,603.37	-405.25
	TOTAL FUND BALANCE		-1,120,580.34	-3,323,582.92
	TOTAL LIABILITIES + FUND BALANCE		32,377.84	-2,195,382.43

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	35,656.03	-160,680.05
20	6153	ACCOUNTS RECEIVABLE	-363,957.07	.00
		TOTAL ASSETS	-328,301.04	-160,680.05
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS	174,365.76	6,744.77
20	7603	PURCHASE OBLIGATIONS	209,177.67	209,177.67
		TOTAL LIABILITIES	383,543.43	215,922.44
FUND BALANCE				
20	6302	REVENUES CONTROL	15,502.83	15,502.83
20	7602	EXPENDITURES CONTROL	138,432.45	138,432.45
20	8753	ASSIGNED-PURCH OBL - CURRENT	-209,177.67	-209,177.67
		TOTAL FUND BALANCE	-55,242.39	-55,242.39
		TOTAL LIABILITIES + FUND BALANCE	328,301.04	160,680.05

BALANCE SHEET FOR 2023 1

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	622.01	36,453.78
		TOTAL ASSETS	622.01	36,453.78
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	3,100.00	3,100.00
		TOTAL LIABILITIES	3,100.00	3,100.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-36,453.78	-36,453.78
21	8737	RESTRICTED - OTHER	35,831.77	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-3,100.00	-3,100.00
		TOTAL FUND BALANCE	-3,722.01	-39,553.78
		TOTAL LIABILITIES + FUND BALANCE	-622.01	-36,453.78

BALANCE SHEET FOR 2023 1

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	140.01	73,935.61
		TOTAL ASSETS	140.01	73,935.61
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	30,356.87	30,356.87
		TOTAL LIABILITIES	30,356.87	30,356.87
FUND BALANCE				
25	6302	REVENUES CONTROL	-75,318.00	-75,318.00
25	7602	EXPENDITURES CONTROL	929.99	929.99
25	8737	RESTRICTED - OTHER	74,248.00	452.40
25	8753	ASSIGNED-PURCH OBL - CURRENT	-30,356.87	-30,356.87
		TOTAL FUND BALANCE	-30,496.88	-104,292.48
		TOTAL LIABILITIES + FUND BALANCE	-140.01	-73,935.61

BALANCE SHEET FOR 2023 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	47,577.00	234,115.00
		TOTAL ASSETS	47,577.00	234,115.00
FUND BALANCE				
31	6302	REVENUES CONTROL	-142,712.00	-142,712.00
31	8737	RESTRICTED - OTHER	95,135.00	-18.00
31	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-91,385.00
		TOTAL FUND BALANCE	-47,577.00	-234,115.00
		TOTAL LIABILITIES + FUND BALANCE	-47,577.00	-234,115.00

BALANCE SHEET FOR 2023 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	351,832.00	554,731.89
	TOTAL ASSETS		351,832.00	554,731.89
FUND BALANCE				
32	6302	REVENUES CONTROL	-470,222.41	-470,222.41
32	8737	RESTRICTED - OTHER	118,390.41	.00
32	8738	RESTRICT FOR SFCC ESCROW-CURR	.00	-84,509.48
	TOTAL FUND BALANCE		-351,832.00	-554,731.89
	TOTAL LIABILITIES + FUND BALANCE		-351,832.00	-554,731.89

BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-164,739.35	2,559,062.97
		TOTAL ASSETS	-164,739.35	2,559,062.97
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	2,881,122.48	2,881,122.48
		TOTAL LIABILITIES	2,881,122.48	2,881,122.48
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	164,739.35	164,739.35
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,723,802.32
36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,881,122.48	-2,881,122.48
		TOTAL FUND BALANCE	-2,716,383.13	-5,440,185.45
		TOTAL LIABILITIES + FUND BALANCE	164,739.35	-2,559,062.97

BALANCE SHEET FOR 2023 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-179,396.30	-179,396.30
		TOTAL ASSETS	-179,396.30	-179,396.30
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	179,396.30	179,396.30
		TOTAL FUND BALANCE	179,396.30	179,396.30
		TOTAL LIABILITIES + FUND BALANCE	179,396.30	179,396.30

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BALANCE SHEET FOR 2023 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-15,322.65	200,061.52
51	6153	ACCOUNTS RECEIVABLE	-24,357.24	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	26,990.26
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	53,041.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	35,931.00
	TOTAL ASSETS		-39,679.89	316,023.78
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	10,389.61	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-91,666.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-540,160.00
51	7603	PURCHASE OBLIGATIONS	419,969.10	419,969.10
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-26,884.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-907.00
	TOTAL LIABILITIES		430,358.71	-239,647.90
FUND BALANCE				
51	6302	REVENUES CONTROL	-229,351.80	-229,351.80
51	7602	EXPENDITURES CONTROL	29,290.28	29,290.28
51	8737P	RESTRICTED - OTHER	.00	570,645.00
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	229,351.80	.00
51	8739I	INVENTORIES	.00	-26,990.26
51	8753	ASSIGNED-PURCH OBL - CURRENT	-419,969.10	-419,969.10
	TOTAL FUND BALANCE		-390,678.82	-76,375.88
	TOTAL LIABILITIES + FUND BALANCE		39,679.89	-316,023.78

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BALANCE SHEET FOR 2023 1

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	.00	9,697,802.88
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	.00	2,477,257.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,641,350.21
80	6251	GENERAL EQUIPMENT	.00	130,647.20
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-84,403.41
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	18,166,837.21
	TOTAL ASSETS		.00	25,934,915.98
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-25,934,915.98
	TOTAL FUND BALANCE		.00	-25,934,915.98
	TOTAL LIABILITIES + FUND BALANCE		.00	-25,934,915.98

BALANCE SHEET FOR 2023 1

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 **