

# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-107,587.69	1,723,981.82
		<b>TOTAL ASSETS</b>	<b>-107,587.69</b>	<b>1,723,981.82</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-150.00	-744.94
10	7421A	ACCOUNTS PAYABLE ACI	-18,977.74	-19,109.43
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-497.96
10	7461UC	ACCRUED LIAB UNEMPL INS	8,483.64	-2,342.77
10	7461WC	ACCRUED LIAB WOKMENS COMP	-4,878.19	-13,132.24
10	7603	PURCHASE OBLIGATIONS	-93,403.66	370,822.70
		<b>TOTAL LIABILITIES</b>	<b>-108,925.95</b>	<b>334,995.36</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-598,677.05	-7,552,411.27
10	7602	EXPENDITURES CONTROL	721,787.03	5,978,402.83
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-92,165.40
10	8753	ASSIGNED-PURCH OBL - CURRENT	93,403.66	-370,822.70
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	253.17
10	8770	UNASSIGNED FUND BALANCE	.00	-22,233.81
		<b>TOTAL FUND BALANCE</b>	<b>216,513.64</b>	<b>-2,058,977.18</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>107,587.69</b>	<b>-1,723,981.82</b>

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	77,634.08	-122,049.22
		<b>TOTAL ASSETS</b>	<b>77,634.08</b>	<b>-122,049.22</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-152.00
20	7421A	ACCOUNTS PAYABLE ACI	-3,385.40	-9,245.68
20	7481	ADVANCES FROM GRANTORS	.00	6,744.77
20	7603	PURCHASE OBLIGATIONS	151,760.06	498,240.66
		<b>TOTAL LIABILITIES</b>	<b>148,374.66</b>	<b>495,587.75</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-345,133.49	-2,605,967.68
20	7602	EXPENDITURES CONTROL	270,884.81	2,730,669.81
20	8753	ASSIGNED-PURCH OBL - CURRENT	-151,760.06	-498,240.66
		<b>TOTAL FUND BALANCE</b>	<b>-226,008.74</b>	<b>-373,538.53</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-77,634.08</b>	<b>122,049.22</b>

## BALANCE SHEET FOR 2023 9

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	289.06	36,204.28
		TOTAL ASSETS	289.06	36,204.28
<b>LIABILITIES</b>				
21	7421A	ACCOUNTS PAYABLE ACI	-1,734.00	-1,734.00
21	7603	PURCHASE OBLIGATIONS	-1,682.00	1,752.00
		TOTAL LIABILITIES	-3,416.00	18.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-9,271.41	-55,905.20
21	7602	EXPENDITURES CONTROL	10,716.35	21,434.92
21	8753	ASSIGNED-PURCH OBL - CURRENT	1,682.00	-1,752.00
		TOTAL FUND BALANCE	3,126.94	-36,222.28
		TOTAL LIABILITIES + FUND BALANCE	-289.06	-36,204.28

## BALANCE SHEET FOR 2023 9

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	18,659.93	93,934.20
		TOTAL ASSETS	18,659.93	93,934.20
<b>LIABILITIES</b>				
25	7603	PURCHASE OBLIGATIONS	10,065.88	22,647.56
		TOTAL LIABILITIES	10,065.88	22,647.56
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-28,889.90	-255,779.85
25	7602	EXPENDITURES CONTROL	10,229.97	161,393.25
25	8737	RESTRICTED - OTHER	.00	452.40
25	8753	ASSIGNED-PURCH OBL - CURRENT	-10,065.88	-22,647.56
		TOTAL FUND BALANCE	-28,725.81	-116,581.76
		TOTAL LIABILITIES + FUND BALANCE	-18,659.93	-93,934.20

## BALANCE SHEET FOR 2023 9

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 9

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

## BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-171,768.87	874,574.95
		TOTAL ASSETS	-171,768.87	874,574.95
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-26,157.15	1,854,841.02
		TOTAL LIABILITIES	-26,157.15	1,854,841.02
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-184,705.41
36	7602	EXPENDITURES CONTROL	171,768.87	2,033,932.78
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-2,723,802.32
36	8753	ASSIGNED-PURCH OBL - CURRENT	26,157.15	-1,854,841.02
		TOTAL FUND BALANCE	197,926.02	-2,729,415.97
		TOTAL LIABILITIES + FUND BALANCE	171,768.87	-874,574.95

## BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	300,110.49
		TOTAL ASSETS	.00	300,110.49
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,638,653.20
40	7602	EXPENDITURES CONTROL	.00	1,338,542.71
		TOTAL FUND BALANCE	.00	-300,110.49
		TOTAL LIABILITIES + FUND BALANCE	.00	-300,110.49



# MENIFEE COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-5,274.22	28,115.05
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
	<b>TOTAL ASSETS</b>		<b>-5,274.22</b>	<b>117,867.31</b>
<b>LIABILITIES</b>				
51	7421A	ACCOUNTS PAYABLE ACI	-520.62	-520.62
51	75410	UNFUNDED OPEB LIABILITIES	.00	-46,553.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-418,241.00
51	7603	PURCHASE OBLIGATIONS	-54,594.81	172,770.00
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-66,426.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-86,229.00
	<b>TOTAL LIABILITIES</b>		<b>-55,115.43</b>	<b>-445,199.62</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-103,651.49	-934,843.68
51	7602	EXPENDITURES CONTROL	109,446.33	907,249.25
51	8737P	RESTRICTED - OTHER	.00	554,687.00
51	8739I	INVENTORIES	.00	-26,990.26
51	8753	ASSIGNED-PURCH OBL - CURRENT	54,594.81	-172,770.00
	<b>TOTAL FUND BALANCE</b>		<b>60,389.65</b>	<b>327,332.31</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>5,274.22</b>	<b>-117,867.31</b>

# MENIFEE COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 9

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	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	.00	2,627,387.00
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			.00	26,184,930.48
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-26,168,351.48
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
TOTAL FUND BALANCE			.00	-26,184,930.48
TOTAL LIABILITIES + FUND BALANCE			.00	-26,184,930.48

## BALANCE SHEET FOR 2023 9

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 \*\*