

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-239,376.58	716,611.34
		TOTAL ASSETS	-239,376.58	716,611.34
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	227,690.85	-6,247.32
10	7421A	ACCOUNTS PAYABLE ACI	8,855.59	-8,518.71
10	7461	ACCR SALARIES & BENEFIT PAYABLE	886.30	.00
10	7461UC	ACCRUED LIAB UNEMPL INS	-4,672.31	-11,528.85
10	7461WC	ACCRUED LIAB WOKMENS COMP	-4,170.28	-240.50
10	7603	PURCHASE OBLIGATIONS	-35,725.02	576,887.52
		TOTAL LIABILITIES	192,865.13	550,352.14
FUND BALANCE				
10	6302	REVENUES CONTROL	-598,425.38	-5,932,400.86
10	7602	EXPENDITURES CONTROL	609,211.81	5,384,722.11
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-142,650.38
10	8753	ASSIGNED-PURCH OBL - CURRENT	35,725.02	-576,887.52
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	253.17
		TOTAL FUND BALANCE	46,511.45	-1,266,963.48
		TOTAL LIABILITIES + FUND BALANCE	239,376.58	-716,611.34

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BALANCE SHEET FOR 2024 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-87,899.04	-220,857.22
		TOTAL ASSETS	-87,899.04	-220,857.22
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	52,289.93	-1,828.44
20	7421A	ACCOUNTS PAYABLE ACI	-6,138.41	-6,138.41
20	7481	ADVANCES FROM GRANTORS	-6,744.77	.00
20	7603	PURCHASE OBLIGATIONS	-23,308.43	110,218.13
		TOTAL LIABILITIES	16,098.32	102,251.28
FUND BALANCE				
20	6302	REVENUES CONTROL	-206,459.01	-3,052,624.99
20	7602	EXPENDITURES CONTROL	254,951.30	3,281,449.06
20	8753	ASSIGNED-PURCH OBL - CURRENT	23,308.43	-110,218.13
		TOTAL FUND BALANCE	71,800.72	118,605.94
		TOTAL LIABILITIES + FUND BALANCE	87,899.04	220,857.22

BALANCE SHEET FOR 2024 8

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-211.00	29,760.02
		TOTAL ASSETS	-211.00	29,760.02
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	230.00	5,456.90
		TOTAL LIABILITIES	230.00	5,456.90
FUND BALANCE				
21	6302	REVENUES CONTROL	-349.00	-45,879.95
21	7602	EXPENDITURES CONTROL	560.00	16,119.93
21	8753	ASSIGNED-PURCH OBL - CURRENT	-230.00	-5,456.90
		TOTAL FUND BALANCE	-19.00	-35,216.92
		TOTAL LIABILITIES + FUND BALANCE	211.00	-29,760.02

MENIFEE COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2024 8

FUND: 25 STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-29,067.72	82,387.72
		TOTAL ASSETS	-29,067.72	82,387.72
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	2,229.34	-2,427.00
25	7421A	ACCOUNTS PAYABLE ACI	6,097.34	.00
25	7603	PURCHASE OBLIGATIONS	-14,510.63	13,322.00
		TOTAL LIABILITIES	-6,183.95	10,895.00
FUND BALANCE				
25	6302	REVENUES CONTROL	-16,250.75	-248,398.37
25	7602	EXPENDITURES CONTROL	36,991.79	168,437.65
25	8753	ASSIGNED-PURCH OBL - CURRENT	14,510.63	-13,322.00
		TOTAL FUND BALANCE	35,251.67	-93,282.72
		TOTAL LIABILITIES + FUND BALANCE	29,067.72	-82,387.72

BALANCE SHEET FOR 2024 8

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	42,450.00
		TOTAL ASSETS	.00	42,450.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-42,450.00
		TOTAL FUND BALANCE	.00	-42,450.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-42,450.00

BALANCE SHEET FOR 2024 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-223,652.82
		TOTAL ASSETS	.00	-223,652.82
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-720,996.00
32	7602	EXPENDITURES CONTROL	.00	944,648.82
		TOTAL FUND BALANCE	.00	223,652.82
		TOTAL LIABILITIES + FUND BALANCE	.00	223,652.82

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BALANCE SHEET FOR 2024 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-269,628.43	3,477,352.64
		TOTAL ASSETS	-269,628.43	3,477,352.64
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-130,381.53	3,614,691.55
		TOTAL LIABILITIES	-130,381.53	3,614,691.55
FUND BALANCE				
36	6302	REVENUES CONTROL	-18,564.22	-6,611,387.13
36	7602	EXPENDITURES CONTROL	288,192.65	3,500,314.05
36	8735	RESTRICTED FOR FUTURE CONST.	.00	-366,279.56
36	8753	ASSIGNED-PURCH OBL - CURRENT	130,381.53	-3,614,691.55
		TOTAL FUND BALANCE	400,009.96	-7,092,044.19
		TOTAL LIABILITIES + FUND BALANCE	269,628.43	-3,477,352.64

BALANCE SHEET FOR 2024 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	157,811.12	396,847.16
	TOTAL ASSETS		157,811.12	396,847.16
FUND BALANCE				
40	6302	REVENUES CONTROL	-157,811.12	-1,961,025.94
40	7602	EXPENDITURES CONTROL	.00	1,564,178.78
	TOTAL FUND BALANCE		-157,811.12	-396,847.16
TOTAL LIABILITIES + FUND BALANCE			-157,811.12	-396,847.16

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BALANCE SHEET FOR 2024 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-24,111.31	-59,308.84
51	6171	INVENTORIES FOR CONSUMPTION	.00	27,715.13
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	66,116.00
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	113,826.00
	TOTAL ASSETS		-24,111.31	148,348.29
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-355.00	-355.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-69,619.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-551,477.00
51	7603	PURCHASE OBLIGATIONS	-57,208.05	170,261.95
51	77000	DEFERRED INFLOW OF RESOURCES	.00	-74,056.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-63,383.00
	TOTAL LIABILITIES		-57,563.05	-588,628.05
FUND BALANCE				
51	6302	REVENUES CONTROL	-67,638.19	-633,769.79
51	7602	EXPENDITURES CONTROL	92,104.50	693,433.63
51	8737P	RESTRICTED - OTHER	.00	578,593.00
51	8739I	INVENTORIES	.00	-27,715.13
51	8753	ASSIGNED-PURCH OBL - CURRENT	57,208.05	-170,261.95
	TOTAL FUND BALANCE		81,674.36	440,279.76
	TOTAL LIABILITIES + FUND BALANCE		24,111.31	-148,348.29

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BALANCE SHEET FOR 2024 8

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	288,090.01
80	6211	LAND IMPROVEMENTS	.00	251,692.28
80	6212	ACCUM DEP - LAND IMPROVEMENTS`	.00	-239,138.86
80	6221	BUILDING & BUILDING IMPROVEMTS	.00	27,470,026.78
80	6222	ACCUM DEP - BUILDING & IMPROV	.00	-3,553,778.39
80	6231	TECHNOLOGY EQUIPMENT	.00	25,200.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-6,720.00
80	6241	VEHICLES	.00	2,634,899.00
80	6242	ACCUMULATED DEPRECIATION	.00	-1,689,153.33
80	6251	GENERAL EQUIPMENT	.00	156,648.20
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-89,289.06
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	3,456,185.56
80	6281	INTANGIBLE ASSETS	.00	110,771.98
	TOTAL ASSETS		.00	28,815,434.17
LIABILITIES				
80	6282	ACCUL DEP INTANG ASSETS	.00	-36,671.20
	TOTAL LIABILITIES		.00	-36,671.20
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-28,762,183.97
80	8711	INVESTMENTS BUSINESS ASSETS	.00	-16,579.00
	TOTAL FUND BALANCE		.00	-28,778,762.97
	TOTAL LIABILITIES + FUND BALANCE		.00	-28,815,434.17

BALANCE SHEET FOR 2024 8

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	-116,038.61
		TOTAL ASSETS	.00	42,073.87
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-42,073.87
		TOTAL FUND BALANCE	.00	-42,073.87
		TOTAL LIABILITIES + FUND BALANCE	.00	-42,073.87

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