

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-442,748.22	8,945,890.03
	10	6130	INTERFUND RECEIVABLES	.00	2,051,945.15
	10	6153	ACCOUNTS RECEIVABLE	-170,733.14	.00
		TOTAL ASSETS		-613,481.36	10,997,835.18
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	53,028.01	-2,262.51
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	79,669.61	.00
	10	7603	PURCHASE OBLIGATIONS	86,340.29	100,042.63
		TOTAL LIABILITIES		219,037.91	97,780.12
FUND BALANCE					
	10	6302	REVENUES CONTROL	-1,844,658.74	-1,844,658.74
	10	7602	EXPENDITURES CONTROL	2,325,442.48	2,325,442.48
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-162,617.17
	10	8737	RESTRICTED - OTHER	.00	-24,764.11
	10	8753	ASSIGNED-PURCH OBL - CURRENT	-86,340.29	-100,042.63
	10	8770	UNASSIGNED FUND BALANCE	.00	-11,288,975.13
		TOTAL FUND BALANCE		394,443.45	-11,095,615.30
		TOTAL LIABILITIES + FUND BALANCE		613,481.36	-10,997,835.18

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,366,128.00	1,511,117.15
	20	6153	ACCOUNTS RECEIVABLE	-2,938,097.32	.00
		TOTAL ASSETS		-1,571,969.32	1,511,117.15
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-2,051,945.15
	20	7421	ACCOUNTS PAYABLE	78,475.41	-11,636.40
	20	7481	DEFERRED REVENUE	993,610.96	.00
	20	7603	PURCHASE OBLIGATIONS	129,049.32	155,223.62
		TOTAL LIABILITIES		1,201,135.69	-1,908,357.93
FUND BALANCE					
	20	6302	REVENUES CONTROL	305,510.36	305,510.36
	20	7602	EXPENDITURES CONTROL	194,372.59	194,372.59
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-129,049.32	-155,373.62
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	41,792.89
	20	8770	UNASSIGNED FUND BALANCE	.00	10,938.56
		TOTAL FUND BALANCE		370,833.63	397,240.78
		TOTAL LIABILITIES + FUND BALANCE		1,571,969.32	-1,511,117.15

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 25 STUDENT ACTIVITY (SPEC REV AN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6106	OTHER CASH	.00	684,789.56
			TOTAL ASSETS	.00	684,789.56
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-684,789.56
			TOTAL FUND BALANCE	.00	-684,789.56
			TOTAL LIABILITIES + FUND BALANCE	.00	-684,789.56

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	136,468.00	136,468.00
		TOTAL ASSETS	136,468.00	136,468.00
FUND BALANCE				
	31	6302 REVENUES CONTROL	-136,468.00	-136,468.00
		TOTAL FUND BALANCE	-136,468.00	-136,468.00
		TOTAL LIABILITIES + FUND BALANCE	-136,468.00	-136,468.00

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,197,284.00	17,202,522.09
			TOTAL ASSETS	1,197,284.00	17,202,522.09
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,197,284.00	-1,197,284.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-12,577,813.97
	32	8737	RESTRICTED - OTHER	.00	-1,451,187.11
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,976,237.01
			TOTAL FUND BALANCE	-1,197,284.00	-17,202,522.09
			TOTAL LIABILITIES + FUND BALANCE	-1,197,284.00	-17,202,522.09

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-357,547.52	6,206,975.50
TOTAL ASSETS			-357,547.52	6,206,975.50
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	5,000.00	.00
36	7603	PURCHASE OBLIGATIONS	4,500.00	4,142,466.78
TOTAL LIABILITIES			9,500.00	4,142,466.78
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	352,547.52	352,547.52
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-6,559,523.02
36	8753	ASSIGNED-PURCH OBL - CURRENT	-4,500.00	-4,142,466.78
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	4,137,966.78
36	8770	UNASSIGNED FUND BALANCE	.00	-4,137,966.78
TOTAL FUND BALANCE			348,047.52	-10,349,442.28
TOTAL LIABILITIES + FUND BALANCE			357,547.52	-6,206,975.50

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-218,234.09	-218,234.09
			TOTAL ASSETS	-218,234.09	-218,234.09
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	218,234.09	218,234.09
			TOTAL FUND BALANCE	218,234.09	218,234.09
			TOTAL LIABILITIES + FUND BALANCE	218,234.09	218,234.09

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	158,183.73	2,709,856.69
51	6153	ACCOUNTS RECEIVABLE	-327,952.06	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	69,077.39
51	64000	DEFERRED OUTFLOW RESOURCT 75	.00	117,640.02
51	6400P	DEFERRED OUTFLOW RESOURCT 68	.00	402,768.12
51	65410	FUNDED OPEB	.00	47,002.46
TOTAL ASSETS			-169,768.33	3,346,344.68
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	2,746.14	.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,623,430.86
51	7603	PURCHASE OBLIGATIONS	111,315.19	414,385.30
51	77000	DEFERRED INFLOW RESOURCES 75	.00	-507,629.03
51	7700P	DEFERRED INFLOW RESOURCES 68	.00	-321,636.00
TOTAL LIABILITIES			114,061.33	-2,038,310.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-17,735.11	-17,735.11
51	7602	EXPENDITURES CONTROL	184,757.30	184,757.30
51	8737O	RESTRICTED-OTHER OPEB	.00	342,986.29
51	8737P	RESTRICTED OTHER	.00	1,542,299.00
51	8739	RESTRICTED-NET ASSETS	.00	-2,877,265.19
51	8739I	RESTRICTED INVENTORY	.00	-69,077.39
51	8753	ASSIGNED-PURCH OBL - CURRENT	-111,315.19	-414,385.30
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	303,070.11
51	8770	UNASSIGNED FUND BALANCE	.00	-302,683.80
TOTAL FUND BALANCE			55,707.00	-1,308,034.09
TOTAL LIABILITIES + FUND BALANCE			169,768.33	-3,346,344.68

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BALANCE SHEET FOR 2027 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,788,621.00
80	6202	ACCUM DEP - LAND	.00	-30,777.87
80	6211	LAND IMPROVEMENTS	.00	6,198,440.50
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-2,194,725.57
80	6221	BUILDING AND BUILDING IMPROVEM	.00	77,938,543.45
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-26,969,968.69
80	6231	TECHNOLOGY	.00	136,403.23
80	6231	1627I TECHNOLOGY	.00	3,588.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-142,788.72
80	6232	1627I ACCUM DEP - TECHNOLOGY	.00	2,797.40
80	6241	VEHICLES	.00	6,375,090.16
80	6242	ACCUM DEP - VEHICLES	.00	-4,154,616.53
80	6251	GENERAL EQUIPMENT	.00	3,676,730.25
80	6252	ACCUM DEP - EQUIPMENT	.00	-1,857,624.15
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,488,245.49
TOTAL ASSETS			.00	83,257,957.95
FUND BALANCE				
80	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-83,226,070.82
80	8710	1627I INVESTMENTS IN GOVERNMENTAL AS	.00	-31,887.13
TOTAL FUND BALANCE			.00	-83,257,957.95
TOTAL LIABILITIES + FUND BALANCE			.00	-83,257,957.95

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDING AND BUILDING IMPROVEM	.00	14,000.00
81	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-8,600.00
81	6231	TECHNOLOGY	.00	23,495.98
81	6232	ACCUM DEP - TECHNOLOGY	.00	-16,151.95
81	6241	VEHICLES	.00	303,597.86
81	6242	ACCUM DEP - VEHICLES	.00	-254,896.23
81	6251	GENERAL EQUIPMENT	.00	543,082.32
81	6252	ACCUM DEP - EQUIPMENT	.00	-335,183.56
TOTAL ASSETS			.00	269,344.42
FUND BALANCE				
81	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-3,000.00
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-266,344.42
TOTAL FUND BALANCE			.00	-269,344.42
TOTAL LIABILITIES + FUND BALANCE			.00	-269,344.42

** END OF REPORT - Generated by Jody Maggard **