PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-311,708.23	9,214,425.13
		TOTAL ASSETS		-311,708.23	9,214,425.13
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	679.20
	10	7461	ACCR SALARIES & BENEFT PAYABLE	-39,815.06	-39,815.06
	10	7603	PURCHASE OBLIGATIONS	-64,707.47	181,470.16
		TOTAL LIABILITIES		-104,522.53	142,334.30
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,063,795.87	-6,432,570.66
	10	7602	EXPENDITURES CONTROL	2,415,319.16	7,126,654.75
	10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-162,617.17
	10	8737	RESTRICTED - OTHER	.00	-24,764.11
	10	8753	ASSIGNED-PURCH OBL - CURRENT	64,707.47	-181,470.16
	10	8770	UNASSIGNED FUND BALANCE	.00	-9,681,992.08
		TOTAL FUND BALANCE		416,230.76	-9,356,759.43
		TOTAL LIABILITIES + FUND BALANCE		311,708.23	-9,214,425.13

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-490,862.60	684,672.07
		TOTAL ASSETS		-490,862.60	684,672.07
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	7,226.83	-11,636.40
	20	7481	DEFERRED REVENUE	.00	-19.42
	20	7603	PURCHASE OBLIGATIONS	-70,003.27	79,216.66
		TOTAL LIABILITIES		-62,776.44	67,560.84
FUND BALANCE					
	20	6302	REVENUES CONTROL	-314,345.21	-328,338.72
	20	7602	EXPENDITURES CONTROL	797,980.98	1,678,279.61
	20	8753	ASSIGNED-PURCH OBL - CURRENT	70,003.27	-79,366.66
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	41,792.89
	20	8770	UNASSIGNED FUND BALANCE	.00	-2,064,600.03
		TOTAL FUND BALANCE		553,639.04	-752,232.91
		TOTAL LIABILITIES + FUND BALANCE		490,862.60	-684,672.07

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 3

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 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	136,468.00
		TOTAL ASSETS		.00	136,468.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-136,468.00
		TOTAL FUND BALANCE		.00	-136,468.00
		TOTAL LIABILITIES + FUND BALANCE		.00	-136,468.00

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	17,202,522.09
		TOTAL ASSETS		.00	17,202,522.09
FUND BALANCE					
	32	6302	REVENUES CONTROL	.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		.00	-17,202,522.09
		TOTAL LIABILITIES + FUND BALANCE		.00	-17,202,522.09

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	.00	5,832,125.94
		TOTAL ASSETS		.00	5,832,125.94
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	.00	3,918,630.88
		TOTAL LIABILITIES		.00	3,918,630.88
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	727,397.08
	36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-6,559,523.02
	36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-3,918,630.88
	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		.00	-9,750,756.82
		TOTAL LIABILITIES + FUND BALANCE		.00	-5,832,125.94

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-653,572.84
		TOTAL ASSETS		.00	-653,572.84
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	653,572.84
		TOTAL FUND BALANCE		.00	653,572.84
		TOTAL LIABILITIES + FUND BALANCE		.00	653,572.84

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-83,609.97	2,328,913.29
	51	6171	INVENTORIES FOR CONSUMPTION	.00	69,077.39
	51	6400O	DEFFERED OUTFLOW RESOURCT 75	.00	131,893.85
	51	6400P	DEFFERED OUTFLOW RESOURCT 68	.00	308,416.30
		TOTAL ASSETS		-83,609.97	2,838,300.83
LIABILITIES					
	51	7541O	UNFUNDED OPEB LIABILITIES	.00	-26,979.87
	51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,562,225.59
	51	7603	PURCHASE OBLIGATIONS	227,831.01	619,823.83
	51	7700O	DEFFERED INFLOW RESOURCES 75	.00	-343,017.96
	51	7700P	DEFFERED INFLOW RESOURCES 68	.00	-238,311.75
		TOTAL LIABILITIES		227,831.01	-1,550,711.34
FUND BALANCE					
	51	6302	REVENUES CONTROL	-302,659.45	-665,173.65
	51	7602	EXPENDITURES CONTROL	386,269.42	961,510.20
	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	-227,831.01	-619,823.83
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	303,070.11
	51	8770	UNASSIGNED FUND BALANCE	.00	-206,115.03
		TOTAL FUND BALANCE		-144,221.04	-1,287,589.49
		TOTAL LIABILITIES + FUND BALANCE		83,609.97	-2,838,300.83

BALANCE SHEET FOR 2027 3

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	10,538,052.61
	80	6202	ACCUM DEP - LAND	.00	-34,166.26
	80	6211	LAND IMPROVEMENTS	.00	6,198,440.50
	80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-2,199,946.42
	80	6221	BUILDING AND BUILDING IMPROVEM	.00	77,952,208.97
	80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-28,739,775.38
	80	6231	TECHNOLOGY	.00	279,306.30
	80	6231 1627I	TECHNOLOGY	.00	3,588.00
	80	6232	ACCUM DEP - TECHNOLOGY	.00	-147,622.82
	80	6232 1627I	ACCUM DEP - TECHNOLOGY	.00	2,797.40
	80	6241	VEHICLES	.00	7,623,928.16
	80	6242	ACCUM DEP - VEHICLES	.00	-4,727,463.79
	80	6251	GENERAL EQUIPMENT	.00	3,852,370.14
	80	6252	ACCUM DEP - EQUIPMENT	.00	-2,100,139.01
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	15,488,245.49
	TOTAL ASSETS			.00	83,989,823.89
FUND BALANCE					
	80	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-83,957,936.76
	80	8710 1627I	INVESTMENTS IN GOVERNMENTAL AS	.00	-31,887.13
	TOTAL FUND BALANCE			.00	-83,989,823.89
TOTAL LIABILITIES + FUND BALANCE				.00	-83,989,823.89

BALANCE SHEET FOR 2027 3

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	-9,040.00
	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	-273,938.23
	81	6251	GENERAL EQUIPMENT	.00	550,246.31
	81	6252	ACCUM DEP - EQUIPMENT	.00	-359,087.09
		TOTAL ASSETS		.00	233,122.88
FUND BALANCE					
	81	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-3,000.00
	81	8711	INVESTMENTS BUSINESS ASSETS	.00	-230,122.88
		TOTAL FUND BALANCE		.00	-233,122.88
		TOTAL LIABILITIES + FUND BALANCE		.00	-233,122.88

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