

# PERRY COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-971,063.65	9,228,444.12
10	6130	INTERFUND RECEIVABLES	.00	1,532,815.20
10	6153	ACCOUNTS RECEIVABLE	142,263.06	144,268.31
	<b>TOTAL ASSETS</b>		<b>-828,800.59</b>	<b>10,905,527.63</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	50,474.00	-9,481.50
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-47,312.39	-52,293.41
10	7461H	ACCRUED SAL & BENEFIT PAY-H	.00	-41.19
10	7603	PURCHASE OBLIGATIONS	-90,777.77	18,672.23
	<b>TOTAL LIABILITIES</b>		<b>-87,616.16</b>	<b>-43,143.87</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,339,941.15	-36,139,889.88
10	7602	EXPENDITURES CONTROL	3,165,580.13	25,458,795.52
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-162,617.17
10	8753	ASSIGNED-PURCH OBL - CURRENT	90,777.77	-18,672.23
	<b>TOTAL FUND BALANCE</b>		<b>916,416.75</b>	<b>-10,862,383.76</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>828,800.59</b>	<b>-10,905,527.63</b>

BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	703,190.81	-729,768.86
20	6153	ACCOUNTS RECEIVABLE	3,732.30	812,798.32
		<b>TOTAL ASSETS</b>	<b>706,923.11</b>	<b>83,029.46</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	.00	-1,532,815.20
20	7421	ACCOUNTS PAYABLE	-9,610.56	-29,766.04
20	7481	DEFERRED REVENUE	.00	-228,283.32
20	7603	PURCHASE OBLIGATIONS	-2,494,856.76	670,213.32
		<b>TOTAL LIABILITIES</b>	<b>-2,504,467.32</b>	<b>-1,120,651.24</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-4,440,818.29	-12,374,898.25
20	7602	EXPENDITURES CONTROL	3,743,505.74	14,082,733.35
20	8753	ASSIGNED-PURCH OBL - CURRENT	2,494,856.76	-670,213.32
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	25,277.66
20	8770	UNASSIGNED FUND BALANCE	.00	-25,277.66
		<b>TOTAL FUND BALANCE</b>	<b>1,797,544.21</b>	<b>1,037,621.78</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-706,923.11</b>	<b>-83,029.46</b>

**BALANCE SHEET FOR 2022 12**

FUND: 25 STUDENT ACTIVITY (SPEC REV AN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	OTHER CASH	.00	357,163.19
	TOTAL ASSETS		.00	357,163.19
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	.00	-357,163.19
25	8737	RESTRICTED - OTHER	.00	-357,163.19
25	8740	COMMITTED FUND BALANCE	.00	357,163.19
	TOTAL FUND BALANCE		.00	-357,163.19
	TOTAL LIABILITIES + FUND BALANCE		.00	-357,163.19

## BALANCE SHEET FOR 2022 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-349,315.00	.00
		TOTAL ASSETS	-349,315.00	.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-349,315.00
31	7602	EXPENDITURES CONTROL	349,315.00	349,315.00
		TOTAL FUND BALANCE	349,315.00	.00
		TOTAL LIABILITIES + FUND BALANCE	349,315.00	.00

## BALANCE SHEET FOR 2022 12

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-909,965.85	10,301,163.95
	TOTAL ASSETS		-909,965.85	10,301,163.95
FUND BALANCE				
32	6302	REVENUES CONTROL	-1,025,678.00	-3,199,726.00
32	7602	EXPENDITURES CONTROL	1,935,643.85	1,954,596.35
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-9,056,034.30
	TOTAL FUND BALANCE		909,965.85	-10,301,163.95
	TOTAL LIABILITIES + FUND BALANCE		909,965.85	-10,301,163.95

BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-176,390.50	184,577.79
		TOTAL ASSETS	-176,390.50	184,577.79
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	32,961.60
		TOTAL LIABILITIES	.00	32,961.60
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	176,390.50	701,613.40
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-886,191.19
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-32,961.60
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	310,000.00
36	8770	UNASSIGNED FUND BALANCE	.00	-310,000.00
		TOTAL FUND BALANCE	176,390.50	-217,539.39
		TOTAL LIABILITIES + FUND BALANCE	176,390.50	-184,577.79

BALANCE SHEET FOR 2022 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	2,445,534.70	.00
		TOTAL ASSETS	2,445,534.70	.00
FUND BALANCE				
	40	6302 REVENUES CONTROL	-1,935,643.85	-1,935,643.85
	40	7602 EXPENDITURES CONTROL	-509,890.85	1,935,643.85
		TOTAL FUND BALANCE	-2,445,534.70	.00
		TOTAL LIABILITIES + FUND BALANCE	-2,445,534.70	.00

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## BALANCE SHEET FOR 2022 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-173,882.75	4,223,710.34
51	6153	ACCOUNTS RECEIVABLE	.00	1.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	67,209.05
51	64000	DEFERRED OUTFLOW RESOURCT 75	.00	434,443.03
51	6400P	DEFERRED OUTFLOW RESOURCT 68	.00	547,186.35
	<b>TOTAL ASSETS</b>		<b>-173,882.75</b>	<b>5,272,549.77</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-1,058.15	-1,058.15
51	75410	UNFUNDED OPEB LIABILITIES	.00	-970,440.46
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-3,083,122.81
51	7603	PURCHASE OBLIGATIONS	-68,647.83	9,021.64
51	77000	DEFERRED INFLOW RESOURCES 75	.00	-221,491.47
51	7700P	DEFERRED INFLOW RESOURCES 68	.00	-82,769.61
	<b>TOTAL LIABILITIES</b>		<b>-69,705.98</b>	<b>-4,349,860.86</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-204,552.22	-12,063,053.19
51	7602	EXPENDITURES CONTROL	379,493.12	3,792,517.51
51	8711	INVESTMENTS BUSINESS ASSETS	.00	4,122,615.86
51	87370	RESTRICTED-OTHER OPEB	.00	757,488.90
51	8737P	RESTRICTED OTHER	.00	2,618,706.07
51	8739	RESTRICTED-NET ASSETS	.00	-141,942.42
51	8753	ASSIGNED-PURCH OBL - CURRENT	68,647.83	-9,021.64
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	6,631.00
51	8770	UNASSIGNED FUND BALANCE	.00	-6,631.00
	<b>TOTAL FUND BALANCE</b>		<b>243,588.73</b>	<b>-922,688.91</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>173,882.75</b>	<b>-5,272,549.77</b>



BALANCE SHEET FOR 2022 12

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,810,521.00
80	6202	ACCUM DEP - LAND	.00	-17,224.31
80	6211	LAND IMPROVEMENTS	.00	2,792,460.50
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-2,788,825.82
80	6221	BUILDING AND BUILDING IMPROVEM	.00	90,164,562.48
80	6222	ACCUM DEP - BUILDING & IMPROVE	.00	-26,681,476.47
80	6231	TECHNOLOGY	.00	213,346.48
80	6231	1627I TECHNOLOGY	.00	3,588.00
80	6232	ACCUM DEP - TECHNOLOGY	.00	-251,322.41
80	6232	1627I ACCUM DEP - TECHNOLOGY	.00	2,797.40
80	6241	VEHICLES	.00	5,331,898.33
80	6242	ACCUM DEP - VEHICLES	.00	-4,019,966.81
80	6251	GENERAL EQUIPMENT	.00	1,987,506.10
80	6252	ACCUM DEP - EQUIPMENT	.00	-1,759,294.69
	TOTAL ASSETS		.00	73,788,569.78
FUND BALANCE				
80	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-73,756,682.65
80	8710	1627I INVESTMENTS IN GOVERNMENTAL AS	.00	-31,887.13
	TOTAL FUND BALANCE		.00	-73,788,569.78
	TOTAL LIABILITIES + FUND BALANCE		.00	-73,788,569.78

BALANCE SHEET FOR 2022 12

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	-6,840.00
81	6231	TECHNOLOGY	.00	23,495.98
81	6232	ACCUM DEP - TECHNOLOGY	.00	-16,151.95
81	6241	VEHICLES	.00	215,352.18
81	6242	ACCUM DEP - VEHICLES	.00	-187,915.78
81	6251	GENERAL EQUIPMENT	.00	553,636.71
81	6252	ACCUM DEP - EQUIPMENT	.00	-489,681.33
	TOTAL ASSETS		.00	105,895.81
FUND BALANCE				
81	8710	INVESTMENTS IN GOVERNMENTAL AS	.00	-3,000.00
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-102,895.81
	TOTAL FUND BALANCE		.00	-105,895.81
	TOTAL LIABILITIES + FUND BALANCE		.00	-105,895.81

\*\* END OF REPORT - Generated by Denise Pratt \*\*