

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	75,519.52	9,388,638.25	
10	6130	INTERFUND RECEIVABLES	2,051,945.15	2,051,945.15	
10	6153	ACCOUNTS RECEIVABLE	.00	150,408.99	
TOTAL ASSETS			2,127,464.67	11,590,992.39	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-15.00	-34,948.26	
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-79,669.61	
10	7603	PURCHASE OBLIGATIONS	-13,702.34	.00	
TOTAL LIABILITIES			-13,717.34	-114,617.87	
FUND BALANCE					
10	6302	REVENUES CONTROL	48,277,913.81	.00	
10	7602	EXPENDITURES CONTROL	-41,688,643.14	.00	
10	8732	RESTRICTED SICK LEAVE PAYABLE	.00	-162,617.17	
10	8737	RESTRICTED - OTHER	.00	-24,764.11	
10	8753	ASSIGNED-PURCH OBL - CURRENT	13,702.34	.00	
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-13,702.34	-13,702.34	
10	8770	UNASSIGNED FUND BALANCE	-8,703,018.00	-11,275,290.90	
TOTAL FUND BALANCE			-2,113,747.33	-11,476,374.52	
TOTAL LIABILITIES + FUND BALANCE			-2,127,464.67	-11,590,992.39	

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-75,519.52	144,989.15
	20	6153	ACCOUNTS RECEIVABLE	1,516,544.32	2,938,097.32
		TOTAL ASSETS		1,441,024.80	3,083,086.47
LIABILITIES					
	20	7400	INTERFUND PAYABLES	-2,051,945.15	-2,051,945.15
	20	7421	ACCOUNTS PAYABLE	-216.44	-53,065.39
	20	7481	DEFERRED REVENUE	-993,610.96	-993,610.96
	20	7603	PURCHASE OBLIGATIONS	-26,324.30	-150.00
		TOTAL LIABILITIES		-3,072,096.85	-3,098,771.50
FUND BALANCE					
	20	6302	REVENUES CONTROL	8,606,880.64	.00
	20	7602	EXPENDITURES CONTROL	-9,040,692.86	.00
	20	8753	ASSIGNED-PURCH OBL - CURRENT	26,324.30	.00
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-26,324.30	15,468.59
	20	8770	UNASSIGNED FUND BALANCE	2,064,884.27	216.44
		TOTAL FUND BALANCE		1,631,072.05	15,685.03
		TOTAL LIABILITIES + FUND BALANCE		-1,441,024.80	-3,083,086.47

PERRY COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2026 13

FUND: 25 STUDENT ACTIVITY (SPEC REV AN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	OTHER CASH	2,776.42	684,789.56
		TOTAL ASSETS	2,776.42	684,789.56
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	10,067.25	.00
		TOTAL LIABILITIES	10,067.25	.00
FUND BALANCE				
25	6302	REVENUES CONTROL	1,616,058.47	.00
25	7602	EXPENDITURES CONTROL	-1,580,498.39	.00
25	8737	RESTRICTED - OTHER	-48,403.75	-684,789.56
		TOTAL FUND BALANCE	-12,843.67	-684,789.56
		TOTAL LIABILITIES + FUND BALANCE	-2,776.42	-684,789.56

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BALANCE SHEET FOR 2026 13

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	293,790.00	.00
31	7602	EXPENDITURES CONTROL	-293,790.00	.00
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

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BALANCE SHEET FOR 2026 13

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	16,005,238.09
			TOTAL ASSETS	.00	16,005,238.09
FUND BALANCE					
	32	6302	REVENUES CONTROL	3,557,796.00	.00
	32	7602	EXPENDITURES CONTROL	-2,106,608.89	.00
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-12,577,813.97
	32	8737	RESTRICTED - OTHER	-1,451,187.11	-1,451,187.11
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,976,237.01
			TOTAL FUND BALANCE	.00	-16,005,238.09
			TOTAL LIABILITIES + FUND BALANCE	.00	-16,005,238.09

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BALANCE SHEET FOR 2026 13

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		.00	6,564,523.02
	TOTAL ASSETS			.00	6,564,523.02
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		.00	-5,000.00
36	7603	PURCHASE OBLIGATIONS		-4,137,966.78	.00
	TOTAL LIABILITIES			-4,137,966.78	-5,000.00
FUND BALANCE					
36	6302	REVENUES CONTROL		8,891,882.56	.00
36	7602	EXPENDITURES CONTROL		-3,570,031.48	.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1		-5,321,851.08	-6,559,523.02
36	8753	ASSIGNED-PURCH OBL - CURRENT		4,137,966.78	.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		-13,500.00	.00
36	8770	UNASSIGNED FUND BALANCE		13,500.00	.00
	TOTAL FUND BALANCE			4,137,966.78	-6,559,523.02
	TOTAL LIABILITIES + FUND BALANCE			.00	-6,564,523.02

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BALANCE SHEET FOR 2026 13

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	3,627,690.16	.00
40	7602	EXPENDITURES CONTROL	-3,627,690.16	.00
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

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BALANCE SHEET FOR 2026 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	.00	2,551,672.96
51	6153	ACCOUNTS RECEIVABLE	.00	327,952.06
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			.00	3,516,113.01
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	-2,359.83
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,623,430.86
51	7603	PURCHASE OBLIGATIONS	-303,070.11	.00
51	77000	DEFERRED INFLOW RESOURCES 75	.00	-507,629.03
51	7700P	DEFERRED INFLOW RESOURCES 68	.00	-321,636.00
TOTAL LIABILITIES			-303,070.11	-2,455,055.72
FUND BALANCE				
51	6302	REVENUES CONTROL	7,276,407.84	.00
51	7602	EXPENDITURES CONTROL	-4,533,176.82	.00
51	87370	RESTRICTED-OTHER OPEB	.00	342,986.29
51	8737P	RESTRICTED OTHER	.00	1,542,299.00
51	8739	RESTRICTED-NET ASSETS	-2,743,231.02	-2,877,265.19
51	8739I	RESTRICTED INVENTORY	.00	-69,077.39
51	8753	ASSIGNED-PURCH OBL - CURRENT	303,070.11	.00
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-6,000.00	.00
51	8770	UNASSIGNED FUND BALANCE	6,000.00	.00
TOTAL FUND BALANCE			303,070.11	-1,061,057.29
TOTAL LIABILITIES + FUND BALANCE			.00	-3,516,113.01

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BALANCE SHEET FOR 2026 13

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 **