

WOLFE 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	-301,450.28	732,826.43
	10	6153	ACCOUNTS RECEIVABLE	-75,443.35	.00
		TOTAL ASSETS		-376,893.63	732,826.43
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	78,852.46	.00
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	4,261.24
	10	7472	FICA WITHHELD PAYABLE	.00	-.19
	10	7473	STATE TAX WITHHELD PAYABLE	.00	-10.00
	10	7475	CERS WITHHELD PAYABLE	.00	636.08
		TOTAL LIABILITIES		78,852.46	4,887.13
FUND BALANCE					
	10	6302	REVENUES CONTROL	-634,817.44	-634,817.44
	10	7602	EXPENDITURES CONTROL	932,858.61	932,858.61
	10	8732	RESTRICTED FOR SICK LV PAYABLE	.00	-186,096.03
	10	8770	UNASSIGNED FUND BALANCE	.00	-849,658.70
		TOTAL FUND BALANCE		298,041.17	-737,713.56
		TOTAL LIABILITIES + FUND BALANCE		376,893.63	-732,826.43

WOLFE 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	-17,605.57	11,742.58
	20	6153	ACCOUNTS RECEIVABLE	-341,284.00	.00
		TOTAL ASSETS		-358,889.57	11,742.58
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	94,217.39	-395.00
	20	7481	DEFERRED REVENUE	276,019.76	.00
		TOTAL LIABILITIES		370,237.15	-395.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-155,250.33	-155,250.33
	20	7602	EXPENDITURES CONTROL	143,902.75	143,902.75
		TOTAL FUND BALANCE		-11,347.58	-11,347.58
		TOTAL LIABILITIES + FUND BALANCE		358,889.57	-11,742.58

WOLFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 21 DISTRICT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,184.96	20,739.26
		TOTAL ASSETS	-1,184.96	20,739.26
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	569.71	.00
		TOTAL LIABILITIES	569.71	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-384.75	-384.75
21	7602	EXPENDITURES CONTROL	1,000.00	1,000.00
21	8770	UNASSIGNED FUND BALANCE	.00	-21,354.51
		TOTAL FUND BALANCE	615.25	-20,739.26
		TOTAL LIABILITIES + FUND BALANCE	1,184.96	-20,739.26

WOLFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 25 STUDENT ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	.00	167,123.73
			TOTAL ASSETS	.00	167,123.73
FUND BALANCE					
	25	8737	RESTRICTED - OTHER	.00	-167,123.73
			TOTAL FUND BALANCE	.00	-167,123.73
			TOTAL LIABILITIES + FUND BALANCE	.00	-167,123.73

WOLFE 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	47,200.00	49,897.48
			TOTAL ASSETS	47,200.00	49,897.48
FUND BALANCE					
	31	6302	REVENUES CONTROL	-47,200.00	-47,200.00
	31	8734	RESTRICTED FOR KSFCC ESCROW	.00	-2,296.80
	31	8738	RESTRICTED FOR SFCC ESC-CURREN	.00	-400.68
			TOTAL FUND BALANCE	-47,200.00	-49,897.48
			TOTAL LIABILITIES + FUND BALANCE	-47,200.00	-49,897.48

WOLFE 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	419,574.00	435,143.91
			TOTAL ASSETS	419,574.00	435,143.91
FUND BALANCE					
	32	6302	REVENUES CONTROL	-419,574.00	-419,574.00
	32	8734	RESTRICTED FOR KSFCC ESCROW	.00	-13,681.87
	32	8738	RESTRICTED FOR SFCC ESC-CURREN	.00	-1,888.04
			TOTAL FUND BALANCE	-419,574.00	-435,143.91
			TOTAL LIABILITIES + FUND BALANCE	-419,574.00	-435,143.91

WOLFE 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		-391,700.00	794,484.23
	TOTAL ASSETS			-391,700.00	794,484.23
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		391,700.00	.00
	TOTAL LIABILITIES			391,700.00	.00
FUND BALANCE					
36	8735	Restricted for future const.		.00	-794,484.23
	TOTAL FUND BALANCE			.00	-794,484.23
	TOTAL LIABILITIES + FUND BALANCE			391,700.00	-794,484.23

WOLFE 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	-184,497.51	-183,770.64
			TOTAL ASSETS	-184,497.51	-183,770.64
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	184,497.51	184,497.51
	40	8736	RESTRICTED - DEBT SERVICE	.00	-726.87
			TOTAL FUND BALANCE	184,497.51	183,770.64
			TOTAL LIABILITIES + FUND BALANCE	184,497.51	183,770.64

WOLFE 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	75,946.83	-112,881.15
51	6153	ACCOUNTS RECEIVABLE	-229,016.52	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	16,318.72
51	64000	DEFERRED OUTFLOWS FR OPEB	.00	17,562.07
51	6400P	DEFERRED OUTFLOWS FR PENSION	.00	42,610.69
51	65410	FUNDED OPEB ASSET	.00	5,295.88
TOTAL ASSETS			-153,069.69	-31,093.79
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	16,379.48	-35.00
51	7499	OTHER CURRENT LIABILITIES	.00	-69,430.71
51	7541P	NET PENSION LIABILITY	.00	-182,911.78
51	77000	DEFERRED INFLOWS FROM OPEB	.00	-60,970.38
51	7700P	DEFERRED INFLOWS FR PENSION	.00	-47,768.10
TOTAL LIABILITIES			16,379.48	-361,115.97
FUND BALANCE				
51	6302	REVENUES CONTROL	-6,000.00	-6,000.00
51	7602	EXPENDITURES CONTROL	142,690.21	142,690.21
51	87370	RESTRICTED OTHER OPEB	.00	38,112.42
51	8737P	RESTRICTED OTHER	.00	188,069.20
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	.00	45,656.65
51	8739I	RESTRICTED INVENTORY	.00	-16,318.72
TOTAL FUND BALANCE			136,690.21	392,209.76
TOTAL LIABILITIES + FUND BALANCE			153,069.69	31,093.79

WOLFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	615,620.58
80	6211	LAND IMPROVEMENTS	.00	246,883.85
80	6212	ACCUM DEP - LAND IMPROVEMENTS	.00	-246,883.85
80	6221	BUILDING & BUILDING IMPROVMTS	.00	26,385,193.19
80	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-12,830,690.01
80	6231	TECHNOLOGY EQUIPMENT	.00	1,759,064.78
80	6232	ACCUM DEP - TECHNOLOGY	.00	-1,757,624.80
80	6241	VEHICLES	.00	4,541,940.47
80	6242	ACCUM DEP - VEHICLES	.00	-2,544,059.02
80	6251	GENERAL EQUIPMENT	.00	479,720.81
80	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-418,609.10
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	11,348,326.08
TOTAL ASSETS			.00	27,578,882.98
FUND BALANCE				
80	8710	INVESTMENTS GOVERNMENTAL ASSET	.00	-27,578,882.98
TOTAL FUND BALANCE			.00	-27,578,882.98
TOTAL LIABILITIES + FUND BALANCE			.00	-27,578,882.98

WOLFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDING & BUILDING IMPROVMTS	.00	144,632.39
81	6222	ACCUM DEP - BUILDINGS & IMPROV	.00	-117,379.20
81	6231	TECHNOLOGY EQUIPMENT	.00	8,132.35
81	6232	ACCUM DEP - TECHNOLOGY	.00	-8,132.35
81	6251	GENERAL EQUIPMENT	.00	491,425.55
81	6252	ACCUM DEP - GENERAL EQUIPMENT	.00	-369,728.08
TOTAL ASSETS			.00	148,950.66
FUND BALANCE				
81	8711	INVESTMENTS BUSINESS ASSETS	.00	-148,950.66
TOTAL FUND BALANCE			.00	-148,950.66
TOTAL LIABILITIES + FUND BALANCE			.00	-148,950.66

WOLFE COUNTY BOARD OF EDUCATION

BALANCE SHEET FOR 2027 1

FUND: 9 LONG-TERM DEBT ACCT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	6,499,998.00
	TOTAL ASSETS		.00	6,499,998.00
LIABILITIES				
90	7511	LONG TERM BONDS	.00	-5,605,000.00
90	7531	LEASE OBLIGATIONS	.00	-540,281.00
90	7551	COMPENSATED ABSENCES	.00	-354,717.00
	TOTAL LIABILITIES		.00	-6,499,998.00
	TOTAL LIABILITIES + FUND BALANCE		.00	-6,499,998.00

** END OF REPORT - Generated by Renee Lawson **