

****PENDLETON COUNTY SCHOOLS******BALANCE SHEET FOR 2027 1**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-75,198.94	9,845,947.51
10	6153	ACCOUNTS RECEIVABLE	.00	181,407.92
TOTAL ASSETS			-75,198.94	10,027,355.43
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-64,015.25	-104,201.45
10	7421A	ACI LIABILITY	6,379.07	-20,973.01
10	7461	ACCR SALARIES & BENEFIT PAYABLE	444.17	-57,535.46
10	7461AF	ACCR SAL/BEN - AM FID PROD	-8,214.61	-39,285.22
10	7461DD	ACCR SAL/BENEFIT PAY-DENTAL	9,506.88	-78.79
10	7461EY	ACCR SLA/BENEFIT PAY-EYEMED	1,504.00	-31.88
10	7461UN	UNEMPLOYMENT ACCR SAL/BEN	-227.48	-227.48
10	7461WC	WORKERS COMP ACCR SAL/BEN	72,030.44	72,030.44
10	7473	STATE TAX WITHHELD PAYABLE	-5,648.67	-5,648.67
10	7474	KTRS WITHHELD PAYABLE	-50.37	4,982.04
10	7475	CERS WITHHELD PAYABLE	-35,687.46	-31,884.63
10	7603	ENCUMBRANCES	2,521,394.87	2,521,394.87
TOTAL LIABILITIES			2,497,415.59	2,338,540.76
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,118,993.94	-1,118,993.94
10	7602	EXPENDITURES CONTROL	1,218,172.16	1,218,172.16
10	8742	COMMITTED-SICK LEAVE PAYABLE	.00	-195,141.02
10	8753	ASSIGNED-PURCH OBL - CURRENT	-2,521,394.87	-2,521,394.87
10	8770	UNASSIGNED FUND BALANCE	.00	-9,748,538.52
TOTAL FUND BALANCE			-2,422,216.65	-12,365,896.19
TOTAL LIABILITIES + FUND BALANCE			75,198.94	-10,027,355.43

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BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-83,552.60	48,446.93
	20	6153	ACCOUNTS RECEIVABLE	-194,568.24	7,595.60
		TOTAL ASSETS		-278,120.84	56,042.53
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-13,485.33	-13,572.66
	20	7421A	ACI LIABILITY	700.00	.00
	20	7481	DEFERRED REVENUE	332,116.09	.00
	20	7603	ENCUMBRANCES	487,921.16	487,968.52
		TOTAL LIABILITIES		807,251.92	474,395.86
FUND BALANCE					
	20	6302	REVENUES CONTROL	-241,253.88	-241,253.88
	20	7602	EXPENDITURES CONTROL	200,043.96	200,043.96
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-487,921.16	-487,968.52
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	47.36
	20	8770	UNASSIGNED FUND BALANCE	.00	-1,307.31
		TOTAL FUND BALANCE		-529,131.08	-530,438.39
		TOTAL LIABILITIES + FUND BALANCE		278,120.84	-56,042.53

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 21 SPEC REV - DIST ACT FND (ANNL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	35,254.34	230,199.43
			TOTAL ASSETS	35,254.34	230,199.43
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-4,393.01	-4,393.01
	21	7603	ENCUMBRANCES	19,669.65	19,669.65
			TOTAL LIABILITIES	15,276.64	15,276.64
FUND BALANCE					
	21	6302	REVENUES CONTROL	-40,250.00	-40,250.00
	21	7602	EXPENDITURES CONTROL	9,388.67	9,388.67
	21	8737	RESTRICTED-OTHER	.00	-194,945.09
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-19,669.65	-19,669.65
			TOTAL FUND BALANCE	-50,530.98	-245,476.07
			TOTAL LIABILITIES + FUND BALANCE	-35,254.34	-230,199.43

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BALANCE SHEET FOR 2027 1

FUND: 25 SCHOOL ACTIVITY FUND (ANNL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		-3,879.80	445,415.00
	TOTAL ASSETS			-3,879.80	445,415.00
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		-8,877.81	-8,909.81
25	7421A	ACI LIABILITY		-4,088.76	-10,286.22
25	7603	ENCUMBRANCES		160,252.80	160,252.80
	TOTAL LIABILITIES			147,286.23	141,056.77
FUND BALANCE					
25	6302	REVENUES CONTROL		-469,324.51	-469,324.51
25	7602	EXPENDITURES CONTROL		43,105.54	43,105.54
25	8737	RESTRICTED-OTHER		443,065.34	-814.75
25	8753	ASSIGNED-PURCH OBL - CURRENT		-160,252.80	-160,252.80
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	814.75
	TOTAL FUND BALANCE			-143,406.43	-586,471.77
	TOTAL LIABILITIES + FUND BALANCE			3,879.80	-445,415.00

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BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	94,200.00	143,222.81
		TOTAL ASSETS	94,200.00	143,222.81
FUND BALANCE				
	31	6302 REVENUES CONTROL	-94,200.00	-94,200.00
	31	8737 RESTRICTED-OTHER	.00	-49,022.81
		TOTAL FUND BALANCE	-94,200.00	-143,222.81
		TOTAL LIABILITIES + FUND BALANCE	-94,200.00	-143,222.81

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BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	1,009,464.24	1,453,818.61
			TOTAL ASSETS	1,009,464.24	1,453,818.61
FUND BALANCE					
	32	6302	REVENUES CONTROL	-1,022,975.00	-1,022,975.00
	32	7602	EXPENDITURES CONTROL	13,510.76	13,510.76
	32	8737	RESTRICTED-OTHER	.00	-444,354.37
			TOTAL FUND BALANCE	-1,009,464.24	-1,453,818.61
			TOTAL LIABILITIES + FUND BALANCE	-1,009,464.24	-1,453,818.61

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BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,200,412.10	1,491,947.96
	36	6105	CASH WITH FISCAL AGENT	.00	291.04
		TOTAL ASSETS		-1,200,412.10	1,492,239.00
LIABILITIES					
	36	7603	ENCUMBRANCES	-1,206,032.10	977,771.26
		TOTAL LIABILITIES		-1,206,032.10	977,771.26
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	1,200,412.10	1,200,412.10
	36	8735	RESTRICTED-FUTURE CONSTRUCTIO	.00	-2,692,651.10
	36	8753	ASSIGNED-PURCH OBL - CURRENT	1,206,032.10	-977,771.26
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,183,803.36
	36	8770	UNASSIGNED FUND BALANCE	.00	-2,183,803.36
		TOTAL FUND BALANCE		2,406,444.20	-2,470,010.26
		TOTAL LIABILITIES + FUND BALANCE		1,200,412.10	-1,492,239.00

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-13,510.76	-13,510.76
40	7602	EXPENDITURES CONTROL	13,510.76	13,510.76
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-9,489.87	395,595.29
51	6171	INVENTORIES FOR CONSUMPTION	.00	44,910.72
51	64000	DEFER OUTFLOW - OPEB LIAB	.00	11,270.84
51	6400P	DEF OUTFLOW OF RESOURCES	.00	191,318.23
51	65410	FUNDED OPEB ASSETS	.00	21,116.47
TOTAL ASSETS			-9,489.87	664,211.55
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-136.68	-136.68
51	7421A	ACI LIABILITY	55.73	.00
51	75410	UNFUNDED OPEB LIAB	.00	4,015.21
51	7541P	UNFUNDED OPEB LIAB	.00	-889,861.18
51	7603	ENCUMBRANCES	150.00	150.00
51	77000	DEF INFLOW OF RESRCS - OPEB	.00	-235,442.95
51	7700P	DEF INFLOW OF RESRCS - PENSION	.00	-141,087.73
TOTAL LIABILITIES			69.05	-1,262,363.33
FUND BALANCE				
51	6302	REVENUES CONTROL	-4,547.67	-4,547.67
51	7602	EXPENDITURES CONTROL	14,118.49	14,118.49
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	199,040.43
51	8737P	RESTRICTED-OTHER PENSION LIAB	.00	839,630.68
51	8739	RESTRICTED NET POSITION	.00	-449,940.15
51	8753	ASSIGNED-PURCH OBL - CURRENT	-150.00	-150.00
TOTAL FUND BALANCE			9,420.82	598,151.78
TOTAL LIABILITIES + FUND BALANCE			9,489.87	-664,211.55

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BALANCE SHEET FOR 2027 1

FUND: 52 DAY CARE OPERATIONS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	370.50	93,344.45
			TOTAL ASSETS	370.50	93,344.45
FUND BALANCE					
	52	6302	REVENUES CONTROL	-370.50	-370.50
	52	8739	RESTRICTED NET POSITION	.00	-92,973.95
			TOTAL FUND BALANCE	-370.50	-93,344.45
			TOTAL LIABILITIES + FUND BALANCE	-370.50	-93,344.45

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	669,766.00
80	6211	LAND IMPROVEMENTS	.00	3,617,760.47
80	6212	ACCUMULATED DEP. LAND IMPROV	.00	-2,562,513.91
80	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	55,250,705.39
80	6222	ACCUMULATED DEPR-BUILDINGS	.00	-33,150,334.45
80	6231	TECH EQUIPMENT KETS	.00	2,351,954.04
80	6232	ACCUMULATED DEPR-TECH EQUIP	.00	-2,338,014.70
80	6241	VEHICLES -	.00	4,552,230.85
80	6242	ACCUMULATED DEPRECIATION	.00	-3,449,383.05
80	6251	GENERAL EQUIPMENT	.00	2,328,874.96
80	6252	ACCUMULATED DEP-GEN EQUIP	.00	-1,862,646.29
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	12,286,261.06
TOTAL ASSETS			.00	37,694,660.37
FUND BALANCE				
80	8710	INVESTMENT IN GOVERT ASSETS	.00	-37,694,660.37
TOTAL FUND BALANCE			.00	-37,694,660.37
TOTAL LIABILITIES + FUND BALANCE			.00	-37,694,660.37

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BALANCE SHEET FOR 2027 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	875,390.00
81	6222	ACCUMULATED DEPR-BUILDINGS	.00	-637,600.00
81	6231	TECH EQUIPMENT KETS	.00	11,974.33
81	6232	ACCUMULATED DEPR-TECH EQUIP	.00	-11,973.73
81	6241	VEHICLES -	.00	22,054.00
81	6242	ACCUMULATED DEPRECIATION	.00	-22,054.60
81	6251	GENERAL EQUIPMENT	.00	1,056,419.50
81	6252	ACCUMULATED DEP-GEN EQUIP	.00	-914,329.88
TOTAL ASSETS			.00	379,879.62
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS TYPE AS	.00	-379,879.62
TOTAL FUND BALANCE			.00	-379,879.62
TOTAL LIABILITIES + FUND BALANCE			.00	-379,879.62

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BALANCE SHEET FOR 2027 1

FUND: 9 LONG-TERM DEBT ACCOUNT GROUP			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6304	AMT RETIRE LONG-TERM DEBT	.00	10,284,888.17
	TOTAL ASSETS		.00	10,284,888.17
LIABILITIES				
90	7511	LONG TERM BONDS PAYABLE	.00	-8,270,000.00
90	7531	LONG TERM CAPTIAL LEASE OBLIGT	.00	-826,649.00
90	7551	COMPENSATED ABSENCES	.00	-1,188,239.17
	TOTAL LIABILITIES		.00	-10,284,888.17
	TOTAL LIABILITIES + FUND BALANCE		.00	-10,284,888.17

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