

****PENDLETON COUNTY SCHOOLS******BALANCE SHEET FOR 2026 2**

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-242,956.89	10,267,820.31
		TOTAL ASSETS	-242,956.89	10,267,820.31
LIABILITIES				
	10	7421 ACCOUNTS PAYABLE	-168,035.06	-288,450.59
	10	7421A ACI LIABILITY	10,976.20	-20,023.04
	10	7461 ACCR SALARIES & BENEFIT PAYABLE	-49,512.75	-101,357.77
	10	7461UN UNEMPLOYMENT ACCR SAL/BEN	-1,343.84	-1,380.91
	10	7461WC WORKERS COMP ACCR SAL/BEN	-7,943.41	58,262.26
	10	7471 FEDERAL TAX WITHHELD PAYABLE	-25,880.47	-38,529.88
	10	7472 FICA/MEDICARE WITHHELD PAYABLE	-30,339.36	-44,040.84
	10	7473 STATE TAX WITHHELD PAYABLE	-15,383.29	-20,904.34
	10	7474 KTRS WITHHELD PAYABLE	-62,964.02	-77,483.28
	10	7475 CERS WITHHELD PAYABLE	-52,035.09	-88,839.31
	10	7603 ENCUMBRANCES	-431,705.59	1,823,587.38
		TOTAL LIABILITIES	-834,166.68	1,200,839.68
FUND BALANCE				
	10	6302 REVENUES CONTROL	-1,136,283.84	-2,153,577.95
	10	7602 EXPENDITURES CONTROL	1,781,701.82	2,918,887.53
	10	8742 COMMITTED-SICK LEAVE PAYABLE	.00	-173,102.94
	10	8753 ASSIGNED-PURCH OBL - CURRENT	431,705.59	-1,823,587.38
	10	8770 UNASSIGNED FUND BALANCE	.00	-10,237,279.25
		TOTAL FUND BALANCE	1,077,123.57	-11,468,659.99
		TOTAL LIABILITIES + FUND BALANCE	242,956.89	-10,267,820.31

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 2 SPECIAL REVENUE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	-79,300.65	213,631.01
		TOTAL ASSETS	-79,300.65	213,631.01
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	-92,263.37	-110,995.49
	20	7421A ACI LIABILITY	3,919.00	-3,735.00
	20	7603 ENCUMBRANCES	-36,488.20	513,231.97
		TOTAL LIABILITIES	-124,832.57	398,501.48
FUND BALANCE				
	20	6302 REVENUES CONTROL	-309,435.79	-737,428.55
	20	7602 EXPENDITURES CONTROL	477,080.81	638,528.03
	20	8753 ASSIGNED-PURCH OBL - CURRENT	36,488.20	-513,231.97
	20	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	55,945.89
	20	8770 UNASSIGNED FUND BALANCE	.00	-55,945.89
		TOTAL FUND BALANCE	204,133.22	-612,132.49
		TOTAL LIABILITIES + FUND BALANCE	79,300.65	-213,631.01

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 21 SPEC REV - DIST ACT FND (ANNL)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	25,284.85	224,734.97
			TOTAL ASSETS	25,284.85	224,734.97
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	2,315.43	-432.35
	21	7603	ENCUMBRANCES	6,012.82	29,647.81
			TOTAL LIABILITIES	8,328.25	29,215.46
FUND BALANCE					
	21	6302	REVENUES CONTROL	-38,411.08	-237,226.51
	21	7602	EXPENDITURES CONTROL	10,810.80	12,923.89
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-6,012.82	-29,647.81
			TOTAL FUND BALANCE	-33,613.10	-253,950.43
			TOTAL LIABILITIES + FUND BALANCE	-25,284.85	-224,734.97

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 25 SCHOOL ACTIVITY FUND (ANNL)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	25,581.83	490,691.21
TOTAL ASSETS			25,581.83	490,691.21
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-8,195.02	-16,148.68
25	7421A	ACI LIABILITY	-5,169.45	-5,526.51
25	7603	ENCUMBRANCES	16,162.86	196,757.15
TOTAL LIABILITIES			2,798.39	175,081.96
FUND BALANCE				
25	6302	REVENUES CONTROL	-53,956.87	-535,749.42
25	7602	EXPENDITURES CONTROL	41,739.51	66,733.40
25	8753	ASSIGNED-PURCH OBL - CURRENT	-16,162.86	-196,757.15
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	814.75
25	8770	UNASSIGNED FUND BALANCE	.00	-814.75
TOTAL FUND BALANCE			-28,380.22	-665,773.17
TOTAL LIABILITIES + FUND BALANCE			-25,581.83	-490,691.21

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	703,184.00
			TOTAL ASSETS	.00	703,184.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-91,450.00
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR O	.00	-212,338.00
	31	8738	RESTRICTED-SFCC ESCROW-CCURENT	.00	-399,396.00
			TOTAL FUND BALANCE	.00	-703,184.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-703,184.00

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING (FSPK) FUND (5% LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	2,981,581.61
			TOTAL ASSETS	.00	2,981,581.61
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-836,859.00
	32	7602	EXPENDITURES CONTROL	.00	28,716.20
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR O	.00	-789,152.50
	32	8738	RESTRICTED-SFCC ESCROW-CCURENT	.00	-1,384,286.31
			TOTAL FUND BALANCE	.00	-2,981,581.61
			TOTAL LIABILITIES + FUND BALANCE	.00	-2,981,581.61

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-310,502.00	558,556.70
	36	6105	CASH WITH FISCAL AGENT	.00	291.04
		TOTAL ASSETS		-310,502.00	558,847.74
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	-27,602.49	-27,602.49
	36	7603	ENCUMBRANCES	-300,909.49	67,882.51
		TOTAL LIABILITIES		-328,511.98	40,280.02
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-286,449.94
	36	7602	EXPENDITURES CONTROL	338,104.49	338,104.49
	36	8735	RESTRICTED-FUTURE CONSTRUCTIO	.00	-582,899.80
	36	8753	ASSIGNED-PURCH OBL - CURRENT	300,909.49	-67,882.51
		TOTAL FUND BALANCE		639,013.98	-599,127.76
		TOTAL LIABILITIES + FUND BALANCE		310,502.00	-558,847.74

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-28,716.20
40	7602	EXPENDITURES CONTROL	.00	28,716.20
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-70,041.17	508,163.82
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			-70,041.17	776,780.08
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-117,880.81	-118,069.81
51	75410	UNFUNDED OPEB LIAB	.00	4,015.21
51	7541P	UNFUNDED OPEB LIAB	.00	-889,861.18
51	7603	ENCUMBRANCES	-112,281.93	1,567,417.94
51	77000	DEF INFLOW OF RESRCS - OPEB	.00	-235,442.95
51	7700P	DEF INFLOW OF RESRCS - PENSION	.00	-141,087.73
TOTAL LIABILITIES			-230,162.74	186,971.48
FUND BALANCE				
51	6302	REVENUES CONTROL	-15,709.44	-15,744.44
51	7602	EXPENDITURES CONTROL	203,631.42	225,508.18
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	-644,768.47
51	8753	ASSIGNED-PURCH OBL - CURRENT	112,281.93	-1,567,417.94
TOTAL FUND BALANCE			300,203.91	-963,751.56
TOTAL LIABILITIES + FUND BALANCE			70,041.17	-776,780.08

****PENDLETON COUNTY SCHOOLS****

BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-3,277.80	116,879.97
TOTAL ASSETS			-3,277.80	116,879.97
LIABILITIES				
52	7603	ENCUMBRANCES	143.25	570.80
TOTAL LIABILITIES			143.25	570.80
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,477.00	-1,486.00
52	7602	EXPENDITURES CONTROL	4,754.80	4,754.80
52	8739	RESTRICTED NET POSITION	.00	-120,148.77
52	8753	ASSIGNED-PURCH OBL - CURRENT	-143.25	-570.80
TOTAL FUND BALANCE			3,134.55	-117,450.77
TOTAL LIABILITIES + FUND BALANCE			3,277.80	-116,879.97

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

FUND: 54 ADULT EDUCATION OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
54	6101	CASH IN BANK	.00	79.60
TOTAL ASSETS			.00	79.60
FUND BALANCE				
54	8739	RESTRICTED NET POSITION	.00	-79.60
TOTAL FUND BALANCE			.00	-79.60
TOTAL LIABILITIES + FUND BALANCE			.00	-79.60

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

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	2,343,816.65
80	6232	ACCUMULATED DEPR-TECH EQUIP	.00	-2,338,014.70
80	6241	VEHICLES -	.00	4,118,976.85
80	6242	ACCUMULATED DEPRECIATION	.00	-3,449,383.05
80	6251	GENERAL EQUIPMENT	.00	2,245,373.45
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	37,169,767.47
FUND BALANCE				
80	8710	INVESTMENT IN GOVERT ASSETS	.00	-37,169,767.47
TOTAL FUND BALANCE			.00	-37,169,767.47
TOTAL LIABILITIES + FUND BALANCE			.00	-37,169,767.47

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

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

PENDLETON COUNTY SCHOOLS

BALANCE SHEET FOR 2026 2

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 OBLIG	.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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