

**\*\*PENDLETON COUNTY SCHOOLS\*\*****BALANCE SHEET FOR 2027 3**

| FUND: 1      GENERAL FUND |    |                                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----|-------------------------------------------|--------------------------|--------------------|
| ASSETS                    |    |                                           |                          |                    |
|                           | 10 | 6101      CASH IN BANK                    | -451,155.69              | 9,305,299.05       |
|                           |    | TOTAL ASSETS                              | -451,155.69              | 9,305,299.05       |
| LIABILITIES               |    |                                           |                          |                    |
|                           | 10 | 7421      ACCOUNTS PAYABLE                | -26,764.88               | -77,746.46         |
|                           | 10 | 7421A      ACI LIABILITY                  | 23,789.66                | -4,502.26          |
|                           | 10 | 7461      ACCR SALARIES & BENEFIT PAYABLE | -49,204.88               | -60,519.16         |
|                           | 10 | 7461AF      ACCR SAL/BEN - AM FID PROD    | -268.40                  | -38,323.29         |
|                           | 10 | 7461DD      ACCR SAL/BENEFIT PAY-DENTAL   | .00                      | -131.15            |
|                           | 10 | 7461EY      ACCR SLA/BENEFIT PAY-EYEMED   | -13.60                   | -1,750.60          |
|                           | 10 | 7461UN      UNEMPLOYMENT ACCR SAL/BEN     | -471.53                  | -1,446.06          |
|                           | 10 | 7461WC      WORKERS COMP ACCR SAL/BEN     | -7,494.54                | 62,283.93          |
|                           | 10 | 7471      FEDERAL TAX WITHHELD PAYABLE    | 783.49                   | -36,402.50         |
|                           | 10 | 7472      FICA/MEDICARE WITHHELD PAYABLE  | 2,087.64                 | -41,676.16         |
|                           | 10 | 7473      STATE TAX WITHHELD PAYABLE      | 506.51                   | -18,175.85         |
|                           | 10 | 7474      KTRS WITHHELD PAYABLE           | 439.36                   | -79,397.56         |
|                           | 10 | 7475      CERS WITHHELD PAYABLE           | -3,640.88                | -86,287.84         |
|                           | 10 | 7603      ENCUMBRANCES                    | -219,718.62              | 2,107,234.51       |
|                           |    | TOTAL LIABILITIES                         | -279,970.67              | 1,723,159.55       |
| FUND BALANCE              |    |                                           |                          |                    |
|                           | 10 | 6302      REVENUES CONTROL                | -1,069,449.24            | -3,182,344.92      |
|                           | 10 | 7602      EXPENDITURES CONTROL            | 1,580,856.98             | 4,306,205.43       |
|                           | 10 | 8742      COMMITTED-SICK LEAVE PAYABLE    | .00                      | -195,141.02        |
|                           | 10 | 8753      ASSIGNED-PURCH OBL - CURRENT    | 219,718.62               | -2,107,234.51      |
|                           | 10 | 8770      UNASSIGNED FUND BALANCE         | .00                      | -9,849,943.58      |
|                           |    | TOTAL FUND BALANCE                        | 731,126.36               | -11,028,458.60     |
|                           |    | TOTAL LIABILITIES + FUND BALANCE          | 451,155.69               | -9,305,299.05      |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 2 SPECIAL REVENUE FUND     |       |                                |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--|--------------------------|--------------------|
| ASSETS                           |       |                                |  |                          |                    |
| 20                               | 6101  | CASH IN BANK                   |  | 93,081.17                | 26,868.04          |
| 20                               | 6153  | ACCOUNTS RECEIVABLE            |  | .00                      | -1,347.28          |
| TOTAL ASSETS                     |       |                                |  | 93,081.17                | 25,520.76          |
| LIABILITIES                      |       |                                |  |                          |                    |
| 20                               | 7421  | ACCOUNTS PAYABLE               |  | -17,663.52               | -18,349.87         |
| 20                               | 7421A | ACI LIABILITY                  |  | 3,399.84                 | -175.70            |
| 20                               | 7603  | ENCUMBRANCES                   |  | -82,009.60               | 471,751.88         |
| TOTAL LIABILITIES                |       |                                |  | -96,273.28               | 453,226.31         |
| FUND BALANCE                     |       |                                |  |                          |                    |
| 20                               | 6302  | REVENUES CONTROL               |  | -321,487.55              | -738,911.08        |
| 20                               | 7602  | EXPENDITURES CONTROL           |  | 242,670.06               | 731,915.89         |
| 20                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   |  | 82,009.60                | -471,751.88        |
| 20                               | 8755  | ASSIGNED-PURCH OBL - PRD 13/YE |  | .00                      | 47.36              |
| 20                               | 8770  | UNASSIGNED FUND BALANCE        |  | .00                      | -47.36             |
| TOTAL FUND BALANCE               |       |                                |  | 3,192.11                 | -478,747.07        |
| TOTAL LIABILITIES + FUND BALANCE |       |                                |  | -93,081.17               | -25,520.76         |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 21 SPEC REV - DIST ACT FND (ANNL) |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------------|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                                  |                                  |                              |                          |                    |
| 21                                      | 6101                             | CASH IN BANK                 | -2,929.47                | 246,886.88         |
|                                         | TOTAL ASSETS                     |                              | -2,929.47                | 246,886.88         |
| LIABILITIES                             |                                  |                              |                          |                    |
| 21                                      | 7421                             | ACCOUNTS PAYABLE             | -7,813.01                | -7,813.01          |
| 21                                      | 7421A                            | ACI LIABILITY                | -580.00                  | -580.00            |
| 21                                      | 7603                             | ENCUMBRANCES                 | -5,205.64                | 22,912.53          |
|                                         | TOTAL LIABILITIES                |                              | -13,598.65               | 14,519.52          |
| FUND BALANCE                            |                                  |                              |                          |                    |
| 21                                      | 6302                             | REVENUES CONTROL             | -6,325.35                | -267,470.06        |
| 21                                      | 7602                             | EXPENDITURES CONTROL         | 17,647.83                | 28,976.19          |
| 21                                      | 8737                             | RESTRICTED-OTHER             | .00                      | -194,945.09        |
| 21                                      | 8747                             | COMMITTED - OTHER            | .00                      | 194,945.09         |
| 21                                      | 8753                             | ASSIGNED-PURCH OBL - CURRENT | 5,205.64                 | -22,912.53         |
|                                         | TOTAL FUND BALANCE               |                              | 16,528.12                | -261,406.40        |
|                                         | TOTAL LIABILITIES + FUND BALANCE |                              | 2,929.47                 | -246,886.88        |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 25 SCHOOL ACTIVITY FUND (ANNL) |    |       |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|----|-------|----------------------------------|--------------------------|--------------------|
| ASSETS                               |    |       |                                  |                          |                    |
|                                      | 25 | 6101  | CASH IN BANK                     | 28,546.27                | 487,325.86         |
|                                      |    |       | TOTAL ASSETS                     | 28,546.27                | 487,325.86         |
| LIABILITIES                          |    |       |                                  |                          |                    |
|                                      | 25 | 7421  | ACCOUNTS PAYABLE                 | -11,822.59               | -17,737.55         |
|                                      | 25 | 7421A | ACI LIABILITY                    | 492.86                   | -5,159.92          |
|                                      | 25 | 7603  | ENCUMBRANCES                     | 35,512.36                | 228,972.91         |
|                                      |    |       | TOTAL LIABILITIES                | 24,182.63                | 206,075.44         |
| FUND BALANCE                         |    |       |                                  |                          |                    |
|                                      | 25 | 6302  | REVENUES CONTROL                 | -72,013.60               | -596,140.04        |
|                                      | 25 | 7602  | EXPENDITURES CONTROL             | 54,797.06                | 131,711.65         |
|                                      | 25 | 8753  | ASSIGNED-PURCH OBL - CURRENT     | -35,512.36               | -228,972.91        |
|                                      |    |       | TOTAL FUND BALANCE               | -52,728.90               | -693,401.30        |
|                                      |    |       | TOTAL LIABILITIES + FUND BALANCE | -28,546.27               | -487,325.86        |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

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

# **\*\*PENDLETON COUNTY SCHOOLS\*\***

## **BALANCE SHEET FOR 2027 3**

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

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 360 CONSTRUCTION FUND |    |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                      |    |                                  |                                |                          |                    |
|                             | 36 | 6101                             | CASH IN BANK                   | -586,349.03              | 923,479.89         |
|                             | 36 | 6105                             | CASH WITH FISCAL AGENT         | .00                      | 291.04             |
|                             |    | TOTAL ASSETS                     |                                | -586,349.03              | 923,770.93         |
| LIABILITIES                 |    |                                  |                                |                          |                    |
|                             | 36 | 7421                             | ACCOUNTS PAYABLE               | 586,349.03               | .00                |
|                             | 36 | 7603                             | ENCUMBRANCES                   | .00                      | 389,672.23         |
|                             |    | TOTAL LIABILITIES                |                                | 586,349.03               | 389,672.23         |
| FUND BALANCE                |    |                                  |                                |                          |                    |
|                             | 36 | 7602                             | EXPENDITURES CONTROL           | .00                      | 600,599.03         |
|                             | 36 | 8735                             | RESTRICTED-FUTURE CONSTRUCTIO  | .00                      | -1,524,369.96      |
|                             | 36 | 8753                             | ASSIGNED-PURCH OBL - CURRENT   | .00                      | -389,672.23        |
|                             | 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               |                                | .00                      | -1,313,443.16      |
|                             |    | TOTAL LIABILITIES + FUND BALANCE |                                | 586,349.03               | -923,770.93        |

# **\*\*PENDLETON COUNTY SCHOOLS\*\***

## **BALANCE SHEET FOR 2027 3**

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

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 51 FOOD SERVICE FUND       |       |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                |                          |                    |
| 51                               | 6101  | CASH IN BANK                   | -47,288.05               | 275,056.72         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION    | .00                      | 54,734.39          |
| 51                               | 64000 | DEFER OUTFLOW - OPEB LIAB      | .00                      | 54,623.38          |
| 51                               | 6400P | DEF OUTFLOW OF RESOURCES       | .00                      | 255,992.68         |
| TOTAL ASSETS                     |       |                                | -47,288.05               | 640,407.17         |
| LIABILITIES                      |       |                                |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE               | 103,294.20               | -109.04            |
| 51                               | 75410 | UNFUNDED OPEB LIAB             | .00                      | -15,876.75         |
| 51                               | 7541P | UNFUNDED OPEB LIAB             | .00                      | -964,716.63        |
| 51                               | 7603  | ENCUMBRANCES                   | 1,398.72                 | 1,009,634.40       |
| 51                               | 77000 | DEF INFLOW OF RESRCS - OPEB    | .00                      | -174,825.61        |
| 51                               | 7700P | DEF INFLOW OF RESRCS - PENSION | .00                      | -115,917.55        |
| TOTAL LIABILITIES                |       |                                | 104,692.92               | -261,811.18        |
| FUND BALANCE                     |       |                                |                          |                    |
| 51                               | 6302  | REVENUES CONTROL               | -136,761.35              | -152,613.20        |
| 51                               | 7602  | EXPENDITURES CONTROL           | 80,755.20                | 282,694.95         |
| 51                               | 87370 | RESTRICTED-OTHER OPEB LIAB     | .00                      | 136,078.99         |
| 51                               | 8737P | RESTRICTED-OTHER PENSION LIAB  | .00                      | 824,641.49         |
| 51                               | 8739  | RESTRICTED NET POSITION        | .00                      | -459,763.82        |
| 51                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | -1,398.72                | -1,009,634.40      |
| TOTAL FUND BALANCE               |       |                                | -57,404.87               | -378,595.99        |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | 47,288.05                | -640,407.17        |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 52 DAY CARE OPERATIONS |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                       |    |      |                                  |                          |                    |
|                              | 52 | 6101 | CASH IN BANK                     | -1,511.25                | 87,793.67          |
|                              |    |      | TOTAL ASSETS                     | -1,511.25                | 87,793.67          |
| FUND BALANCE                 |    |      |                                  |                          |                    |
|                              | 52 | 6302 | REVENUES CONTROL                 | -4,798.50                | -6,375.75          |
|                              | 52 | 7602 | EXPENDITURES CONTROL             | 6,309.75                 | 11,556.03          |
|                              | 52 | 8739 | RESTRICTED NET POSITION          | .00                      | -92,973.95         |
|                              |    |      | TOTAL FUND BALANCE               | 1,511.25                 | -87,793.67         |
|                              |    |      | TOTAL LIABILITIES + FUND BALANCE | 1,511.25                 | -87,793.67         |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 8 GOVERNMENTAL ASSETS      |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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                      | -2,636,802.67      |
| 80                               | 6221 | BUILDINGS/BLDG IMPROVEMENTS   | .00                      | 67,469,038.45      |
| 80                               | 6222 | ACCUMULATED DEPR-BUILDINGS    | .00                      | -35,369,563.66     |
| 80                               | 6231 | TECH EQUIPMENT KETS           | .00                      | 2,351,954.04       |
| 80                               | 6232 | ACCUMULATED DEPR-TECH EQUIP   | .00                      | -2,340,351.53      |
| 80                               | 6241 | VEHICLES -                    | .00                      | 4,552,230.85       |
| 80                               | 6242 | ACCUMULATED DEPRECIATION      | .00                      | -3,575,699.15      |
| 80                               | 6251 | GENERAL EQUIPMENT             | .00                      | 2,328,874.96       |
| 80                               | 6252 | ACCUMULATED DEP-GEN EQUIP     | .00                      | -1,916,183.45      |
| 80                               | 6261 | CONSTRUCTION WORK IN PROGRESS | .00                      | 2,759,827.19       |
| TOTAL ASSETS                     |      |                               | .00                      | 37,910,851.50      |
| FUND BALANCE                     |      |                               |                          |                    |
| 80                               | 8710 | INVESTMENT IN GOVERT ASSETS   | .00                      | -37,910,851.50     |
| TOTAL FUND BALANCE               |      |                               | .00                      | -37,910,851.50     |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | .00                      | -37,910,851.50     |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 81 FOOD SERVICE ASSETS     |      |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                                |                          |                    |
| 81                               | 6221 | BUILDINGS/BLDG IMPROVEMENTS    | .00                      | 875,390.00         |
| 81                               | 6222 | ACCUMULATED DEPR-BUILDINGS     | .00                      | -653,527.16        |
| 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                      | -936,465.46        |
| TOTAL ASSETS                     |      |                                | .00                      | 341,816.88         |
| FUND BALANCE                     |      |                                |                          |                    |
| 81                               | 8711 | INVESTMENT IN BUSINESS TYPE AS | .00                      | -341,816.88        |
| TOTAL FUND BALANCE               |      |                                | .00                      | -341,816.88        |
| TOTAL LIABILITIES + FUND BALANCE |      |                                | .00                      | -341,816.88        |

# \*\*PENDLETON COUNTY SCHOOLS\*\*

## BALANCE SHEET FOR 2027 3

| FUND: 9    LONG-TERM DEBT ACCOUNT GROUP |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                                  |                                  |                                |                          |                    |
| 90                                      | 6304                             | AMT RETIRE LONG-TERM DEBT      | .00                      | 8,212,815.67       |
|                                         | TOTAL ASSETS                     |                                | .00                      | 8,212,815.67       |
| LIABILITIES                             |                                  |                                |                          |                    |
| 90                                      | 7511                             | LONG TERM BONDS PAYABLE        | .00                      | -5,955,000.00      |
| 90                                      | 7531                             | LONG TERM CAPTIAL LEASE OBLIGT | .00                      | -838,590.00        |
| 90                                      | 7551                             | COMPENSATED ABSENCES           | .00                      | -1,419,225.67      |
|                                         | TOTAL LIABILITIES                |                                | .00                      | -8,212,815.67      |
|                                         | TOTAL LIABILITIES + FUND BALANCE |                                | .00                      | -8,212,815.67      |

\*\* END OF REPORT - Generated by Jennifer Pierce \*\*