

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		7,820,263.60
INVESTMENTS		2,823,590.86
INTERFUND RECEIVABLES		344,042.32
ACCOUNTS RECEIVABLE		176,055.99
TOTAL ASSETS		11,163,952.77
LIABILITIES		
ACCOUNTS PAYABLE		-48,928.79
ACCR SALARIES & BENEFIT PAYABLE		-16,214.86
TOTAL LIABILITIES		-65,143.65
FUND BALANCE		
RESTRICTED SICK LV PAYABLE		-258,300.00
COMMITTED - FUTURE CONSTR		-2,500,000.00
ASSIGNED SBDM CARRY FORWARD		-90,000.00
UNASSIGNED FUND BALANCE		-8,250,509.12
TOTAL FUND BALANCE FOR FUND 1		-11,098,809.12

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	334,953.86
TOTAL ASSETS	334,953.86
LIABILITIES	
INTERFUND PAYABLES	-304,766.68
DEFERRED REVENUE	-12,638.39
TOTAL LIABILITIES	-317,405.07
FUND BALANCE	
RESTRICTED FOR GRANT BALANCES	-14,267.82
ASSIGNED-PURCH OBL - PRD 13/YE	-3,280.97
TOTAL FUND BALANCE FOR FUND 2	-17,548.79

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DISTRICT ACTIVITY FUNDS (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		109,876.34
TOTAL ASSETS		109,876.34
FUND BALANCE		
RESTRICTED FUND BALANCE		-109,876.34
TOTAL FUND BALANCE FOR FUND 21		-109,876.34

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SCHOOL ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	383,781.89
TOTAL ASSETS	383,781.89
FUND BALANCE	
RESTRICTED FUND BALANCE	-383,781.89
TOTAL FUND BALANCE FOR FUND 25	-383,781.89

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CAPITAL OUTLAY FUND (310)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		270,926.41
TOTAL ASSETS		270,926.41
FUND BALANCE		
RESTRICTED - OTHER		-179,395.12
SFCC ESCROW - CURRENT OFFER		-91,531.29
TOTAL FUND BALANCE FOR FUND 310		-270,926.41

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BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		444,623.94
TOTAL ASSETS		444,623.94
FUND BALANCE		
RESTRICTED FOR KSFCC ESCROW		-150,810.50
RESTRICTED - OTHER		-293,813.44
TOTAL FUND BALANCE FOR FUND 320		-444,623.94

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		305,631.86
TOTAL ASSETS		305,631.86
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-305,631.86
TOTAL FUND BALANCE FOR FUND 360		-305,631.86

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
LIABILITIES	
INTERFUND PAYABLES	-39,275.64
TOTAL LIABILITIES	-39,275.64
FUND BALANCE	
RESTRICTED - DEBT SERVICE	39,275.64
TOTAL FUND BALANCE FOR FUND 400	39,275.64

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	979,724.43
INVENTORIES FOR CONSUMPTION	49,461.13
DEFERRED OUTFLOWS OF RESOURCES	63,605.67
DEFERRED OUTFLOWS OF RESOURCES	171,020.20
TOTAL ASSETS	1,263,811.43
LIABILITIES	
ACCOUNTS PAYABLE	-273.50
UNFUNDED PENSION LIABILITIES-	-13,500.98
UNFUNDED PENSION LIABILITIES-P	-699,783.27
COMPENSATED ABSENCES	-16,985.99
DEFERRED INFLOW OF RESOURCES -	-89,836.49
DEFERRED INFLOW OF RESOURCES -	-79,436.88
TOTAL LIABILITIES	-899,817.11
FUND BALANCE	
UNASSIGNED FUND BALANCE	-1,011,926.07
RESTRICTED - OTHER POST EMPLOY	39,731.80
RESTRICTED-OTHER PENSION	608,199.95
TOTAL FUND BALANCE FOR FUND 51	-363,994.32

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DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	253,152.09
DEFERRED OUTFLOWS OF RESOURCES	23,452.45
DEFERRED OUTFLOWS OF RESOURCES	49,811.66
TOTAL ASSETS	326,416.20
LIABILITIES	
UNFUNDED PENSION LIABILITIES-	-1,688.11
UNFUNDED PENSION LIABILITIES-P	-189,035.21
DEFERRED INFLOW OF RESOURCES -	-49,747.63
DEFERRED INFLOW OF RESOURCES -	-42,031.70
TOTAL LIABILITIES	-282,502.65
FUND BALANCE	
UNRESTRICTED NET POSITION	-253,151.09
RESTRICTED - OTHER POST EMPLOY	27,983.29
RESTRICTED-OTHER PENSION	181,254.25
TOTAL FUND BALANCE FOR FUND 52	-43,913.55

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GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	300,850.00
LAND IMPROVEMENTS	780,217.78
ACCUM DEPREC LAND IMPROVEMENTS	-162,287.37
BUILDINGS & BUIDLING IMPROVE	46,002,477.42
ACCUMULATED DEPRECIATION BLDGS	-16,743,391.32
TECHNOLOGY EQUIPMENT	897,391.71
ACCUMULATED DEPREC TECH EQUIP	-823,026.58
VEHICLES	6,220,700.36
ACCUMULATED DEPREC VEHICLES	-2,903,006.22
GENERAL EQUIPMENT	1,864,759.17
ACCUMULATED DEPREC GENERAL EQU	-1,150,910.47
CONSTRUCTION WORK IN PROGRESS	16,310,243.78
ACCUMULATED DEPREC CONSTINPROG	-3,029,897.99
TOTAL ASSETS	47,564,120.27
FUND BALANCE	
INVESTMENTS IN GOVERNMENTAL AS	-47,564,120.27
TOTAL FUND BALANCE FOR FUND 8	-47,564,120.27

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FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
BUILDINGS & BUIDLING IMPROVE		1,440,338.00
ACCUMULATED DEPRECIATION BLDGS		-763,379.02
TECHNOLOGY EQUIPMENT		6,377.75
ACCUMULATED DEPREC TECH EQUIP		-6,377.76
GENERAL EQUIPMENT		896,638.00
ACCUMULATED DEPREC GENERAL EQU		-344,015.19
TOTAL ASSETS		1,229,581.78
FUND BALANCE		
INVEST IN BUSINESS TYPE ASSETS		-1,229,581.78
TOTAL FUND BALANCE FOR FUND 81		-1,229,581.78

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LONG-TERM DEBT ACCOUNT GROUP (9)		ACCOUNT BALANCE
ASSETS		
AMT AVAILABLE IN DEBT SERVICE		14,338,939.83
AMT RETIRE LONG-TERM DEBT		121,686.00
TOTAL ASSETS		14,460,625.83
LIABILITIES		
COMPENSATED ABSENCES		-325,626.00
OTHER LONG-TERM LIABILITIES		-14,134,999.83
TOTAL LIABILITIES		-14,460,625.83

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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