

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,034,276.71
ACCOUNTS RECEIVABLE		75,443.35
TOTAL ASSETS		1,109,720.06
LIABILITIES		
ACCOUNTS PAYABLE		-78,852.46
ACCR SALARIES & BENEFIT PAYABLE		4,261.24
FICA WITHHELD PAYABLE		-.19
STATE TAX WITHHELD PAYABLE		-10.00
CERS WITHHELD PAYABLE		636.08
TOTAL LIABILITIES		-73,965.33
FUND BALANCE		
RESTRICTED FOR SICK LV PAYABLE		-186,096.03
UNASSIGNED FUND BALANCE		-849,658.70
TOTAL FUND BALANCE FOR FUND 1		-1,035,754.73

BALANCE SHEET REPORT FOR FY2026

SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		29,348.15
ACCOUNTS RECEIVABLE		341,284.00
TOTAL ASSETS		370,632.15
LIABILITIES		
ACCOUNTS PAYABLE		-94,612.39
DEFERRED REVENUE		-276,019.76
TOTAL LIABILITIES		-370,632.15

BALANCE SHEET REPORT FOR FY2026

DISTRICT ACTIVITY FUND (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		21,924.22
TOTAL ASSETS		21,924.22
LIABILITIES		
ACCOUNTS PAYABLE		-569.71
TOTAL LIABILITIES		-569.71
FUND BALANCE		
UNASSIGNED FUND BALANCE		-21,354.51
TOTAL FUND BALANCE FOR FUND 21		-21,354.51

BALANCE SHEET REPORT FOR FY2026

STUDENT ACTIVITY FUND (25)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		167,123.73
TOTAL ASSETS		167,123.73
FUND BALANCE		
RESTRICTED - OTHER		-167,123.73
TOTAL FUND BALANCE FOR FUND 25		-167,123.73

BALANCE SHEET REPORT FOR FY2026

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,697.48
TOTAL ASSETS	2,697.48
FUND BALANCE	
RESTRICTED FOR KSFCC ESCROW	-2,296.80
RESTRICTED FOR SFCC ESC-CURREN	-400.68
TOTAL FUND BALANCE FOR FUND 310	-2,697.48

BALANCE SHEET REPORT FOR FY2026

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	15,569.91
TOTAL ASSETS	15,569.91
FUND BALANCE	
RESTRICTED FOR KSFCC ESCROW	-13,681.87
RESTRICTED FOR SFCC ESC-CURREN	-1,888.04
TOTAL FUND BALANCE FOR FUND 320	-15,569.91

BALANCE SHEET REPORT FOR FY2026

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,186,184.23
TOTAL ASSETS	1,186,184.23
LIABILITIES	
ACCOUNTS PAYABLE	-391,700.00
TOTAL LIABILITIES	-391,700.00
FUND BALANCE	
Restricted for future const.	-794,484.23
TOTAL FUND BALANCE FOR FUND 360	-794,484.23

BALANCE SHEET REPORT FOR FY2026

DEBT SERVICE FUND (400)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		726.87
TOTAL ASSETS		726.87
FUND BALANCE		
RESTRICTED - DEBT SERVICE		-726.87
TOTAL FUND BALANCE FOR FUND 400		-726.87

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	-188,827.98
ACCOUNTS RECEIVABLE	229,016.52
INVENTORIES FOR CONSUMPTION	16,318.72
DEFERRED OUTFLOWS FR OPEB	17,562.07
DEFERRED OUTFLOWS FR PENSION	42,610.69
FUNDED OPEB ASSET	5,295.88
TOTAL ASSETS	121,975.90
LIABILITIES	
ACCOUNTS PAYABLE	-16,414.48
OTHER CURRENT LIABILITIES	-69,430.71
NET PENSION LIABILITY	-182,911.78
DEFERRED INFLOWS FROM OPEB	-60,970.38
DEFERRED INFLOWS FR PENSION	-47,768.10
TOTAL LIABILITIES	-377,495.45
FUND BALANCE	
RESTRICTED OTHER OPEB	38,112.42
RESTRICTED OTHER	188,069.20
RESTRICTED-NEW ASSETS(FD SVC)	45,656.65
RESTRICTED INVENTORY	-16,318.72
TOTAL FUND BALANCE FOR FUND 51	255,519.55

BALANCE SHEET REPORT FOR FY2026

GOVERNMENTAL ASSETS (8)		ACCOUNT
ASSETS		BALANCE
LAND		615,620.58
LAND IMPROVEMENTS		246,883.85
ACCUM DEP - LAND IMPROVEMENTS		-246,883.85
BUILDING & BUILDING IMPROVMTS		26,385,193.19
ACCUM DEP - BUILDINGS & IMPROV		-12,830,690.01
TECHNOLOGY EQUIPMENT		1,759,064.78
ACCUM DEP - TECHNOLOGY		-1,757,624.80
VEHICLES		4,541,940.47
ACCUM DEP - VEHICLES		-2,544,059.02
GENERAL EQUIPMENT		479,720.81
ACCUM DEP - GENERAL EQUIPMENT		-418,609.10
CONSTRUCTION WORK IN PROGRESS		11,348,326.08
TOTAL ASSETS		27,578,882.98
FUND BALANCE		
INVESTMENTS GOVERNMENTAL ASSET		-27,578,882.98
TOTAL FUND BALANCE FOR FUND 8		-27,578,882.98

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
BUILDING & BUILDING IMPROVMTS		144,632.39
ACCUM DEP - BUILDINGS & IMPROV		-117,379.20
TECHNOLOGY EQUIPMENT		8,132.35
ACCUM DEP - TECHNOLOGY		-8,132.35
GENERAL EQUIPMENT		491,425.55
ACCUM DEP - GENERAL EQUIPMENT		-369,728.08
TOTAL ASSETS		148,950.66
FUND BALANCE		
INVESTMENTS BUSINESS ASSETS		-148,950.66
TOTAL FUND BALANCE FOR FUND 81		-148,950.66

BALANCE SHEET REPORT FOR FY2026

LONG-TERM DEBT ACCT GROUP (9)		ACCOUNT BALANCE
ASSETS		
AMT RETIRE LONG-TERM DEBT		6,499,998.00
TOTAL ASSETS		6,499,998.00
LIABILITIES		
LONG TERM BONDS		-5,605,000.00
LEASE OBLIGATIONS		-540,281.00
COMPENSATED ABSENCES		-354,717.00
TOTAL LIABILITIES		-6,499,998.00

BALANCE SHEET REPORT FOR FY2026

LONG-TERM DEBT ACCT GROUP (9)	ACCOUNT BALANCE
-------------------------------	--------------------

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