

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,849,878.40
CASH IN BANK	17,927.43
CASH IN BANK	49,142.00
CASH IN BANK	11,048.04
CASH IN BANK	15,368,480.51
CASH WITH FISCAL AGENTS	252,411.59
INVESTMENTS	33,547,177.39
ACCOUNTS RECEIVABLE	1,306,089.98
INVENTORIES FOR CONSUMPTION	176,532.87
Good Faith Deposits	36,298.00
TOTAL ASSETS	54,614,986.21
LIABILITIES	
ACCOUNTS PAYABLE	-1,078,469.72
ACI LIABILITY	-58,098.21
PCARD LIABILITY	-10,330.58
ACCR SALARIES & BENEFIT PAYABLE	-66,728.62
HI EMPLOYEE COST	-75.74
UNEMPLOYMENT PAYABLE	-34.57
LOCAL TAX WITHHELD PAYABLE	20.20
FEDERAL TAX WITHHELD PAYABLE	603.39
FICA WITHHELD PAYABLE	436.36
STATE TAX WITHHELD PAYABLE	95.99
KTRS WITHHELD PAYABLE	-3,254.23
CERS WITHHELD PAYABLE	-113.37
DEFERRED REVENUE	-24,004.17
TOTAL LIABILITIES	-1,239,953.27
FUND BALANCE	
NONSPENDABLE-INVENTORIES	-176,532.87
RESTRICTED - OTHER	-21,909.11
COMMITTED - SITE-BASED CFWD	-728,338.31
COMMITTED - SICK LEAVE PAYABLE	-840,387.66
ASSIGNED-PURCH OBL - PRD 13/YE	-492,738.85
ASSIGNED - OTHER	-2,500,000.00
UNASSIGNED FUND BALANCE	-48,615,126.14
TOTAL FUND BALANCE FOR FUND 1	-53,375,032.94

BALANCE SHEET REPORT FOR FY2026

SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		-113,569.65
ACCOUNTS RECEIVABLE		571,319.44
TOTAL ASSETS		457,749.79
LIABILITIES		
ACCOUNTS PAYABLE		-40,884.44
ACI LIABILITY		-15,778.19
PCARD LIABILITY		-15,108.19
DEFERRED REVENUE		-385,978.97
TOTAL LIABILITIES		-457,749.79

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DISTRICT ACTIVITY FUND (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		392,899.40
TOTAL ASSETS		392,899.40
LIABILITIES		
ACCOUNTS PAYABLE		-141.00
ACI LIABILITY		-1,428.74
TOTAL LIABILITIES		-1,569.74
FUND BALANCE		
COMMITTED FUND BALANCE		-391,329.66
TOTAL FUND BALANCE FOR FUND 21		-391,329.66

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SPECIAL REVENUE ACADEMY FUND (23)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,539,952.17
TOTAL ASSETS		1,539,952.17
LIABILITIES		
ACCOUNTS PAYABLE		-1,521,098.00
TOTAL LIABILITIES		-1,521,098.00
FUND BALANCE		
COMMITTED FUND BALANCE		-18,854.17
TOTAL FUND BALANCE FOR FUND 23		-18,854.17

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SPECIAL REVENUE STUDENT ACTIVI (25)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,547,732.66
ACCOUNTS RECEIVABLE		1,430.00
TOTAL ASSETS		1,549,162.66
LIABILITIES		
ACCOUNTS PAYABLE		-5,494.01
TOTAL LIABILITIES		-5,494.01
FUND BALANCE		
RESTRICTED - OTHER		-1,543,668.65
TOTAL FUND BALANCE FOR FUND 25		-1,543,668.65

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BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,794,074.68
TOTAL ASSETS		3,794,074.68
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-1,177,577.12
RESTRICTED-SFCC ESCROW-CURRENT		-2,616,497.56
TOTAL FUND BALANCE FOR FUND 320		-3,794,074.68

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		7,416,741.46
CASH IN BANK		58,714,709.08
CASH WITH FISCAL AGENTS		10,194,198.57
TOTAL ASSETS		76,325,649.11
LIABILITIES		
ACCOUNTS PAYABLE		-2,544,345.36
ACI LIABILITY		-3,765.86
TOTAL LIABILITIES		-2,548,111.22
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-73,777,537.89
TOTAL FUND BALANCE FOR FUND 360		-73,777,537.89

BALANCE SHEET REPORT FOR FY2026

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,890,081.10
ACCOUNTS RECEIVABLE	59,789.81
ALLOW FOR UNCOLLECTIBLE	-15,730.86
INVENTORIES FOR CONSUMPTION	69,412.23
DEFERRED OUTFLOW OF RES - OPEB	305,459.00
DEFERRED OUTFLOW OF RES - PENS	960,329.00
FUNDED OPEB ASSET	94,516.00
TOTAL ASSETS	4,363,856.28
LIABILITIES	
ACCOUNTS PAYABLE	-10,702.94
PCARD LIABILITY	-100.00
COMPENSATED ABSENCES - CURRENT	-76,558.57
ADVANCES FROM GRANTORS	-55,973.53
DEFERRED REVENUE	-602.00
UNFUNDED PENSION LIABILITY	-4,234,415.00
ACCRUED SICK PAY LIABILITY	-170,499.84
DEFERRED INFLOW OF RES - OPEB	-1,407,769.00
DEFERRED INFLOW OF RES - PENSI	-977,886.00
TOTAL LIABILITIES	-6,934,506.88
FUND BALANCE	
RESTRICTED - OTHER OPEB LIAB	1,007,794.00
RESTRICTED-NET ASSETS (FS PEN)	4,251,972.00
RESTRICTED-NET ASSETS(FD SVC)	-2,619,703.17
RESTRICTED FUND BAL - INVENTOR	-69,412.23
TOTAL FUND BALANCE FOR FUND 51	2,570,650.60

BALANCE SHEET REPORT FOR FY2026

GOVERNMENTAL ASSETS (8)		ACCOUNT BALANCE
ASSETS		
LAND		12,092,199.19
LAND IMPROVEMENTS		6,573,806.91
ACCUM DEPR LAND IMPROVEMENTS		-3,667,060.60
BUILDINGS & BLDG IMPROVEMENTS		444,055,866.56
ACCUM DEPR BUILDINGS		-167,473,789.65
TECHNOLOGY EQUIPMENT		11,520,449.68
ACCUM DEPR TECHNOLOGY EQUIP		-7,891,741.15
VEHICLES		13,481,363.58
ACCUM DEPR VEHICLES		-7,885,550.02
GENERAL EQUIPMENT		8,564,544.93
ACCUM DEPR GENERAL EQUIPMENT		-3,727,736.48
CWIP		22,697,642.45
ACCUM DEPR INFRASTRUCTURE		-218,726.82
TOTAL ASSETS		328,121,268.58
FUND BALANCE		
INVESTMENT GOVERNMENTAL ASSETS		-324,870,472.08
INVESTMENT BUSINESS ASSETS		-3,250,796.50
TOTAL FUND BALANCE FOR FUND 8		-328,121,268.58

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FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
TECHNOLOGY EQUIPMENT		19,881.16
ACCUM DEPR TECHNOLOGY EQUIP		-14,833.54
VEHICLES		37,103.00
ACCUM DEPR VEHICLES		-37,103.00
GENERAL EQUIPMENT		2,789,920.81
ACCUM DEPR GENERAL EQUIPMENT		-1,984,986.07
TOTAL ASSETS		809,982.36
FUND BALANCE		
INVESTMENT GOVERNMENTAL ASSETS		596,594.73
INVESTMENT BUSINESS ASSETS		-1,406,577.09
TOTAL FUND BALANCE FOR FUND 81		-809,982.36

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
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