

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-10,819.45	3,274,576.79
	10	6130	INTERFUND RECEIVABLES	.00	99,978.01
	10	6153	ACCOUNTS RECEIVABLE	-123,656.78	.00
		TOTAL ASSETS		-134,476.23	3,374,554.80
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	36,137.30	-3,596.83
	10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	11,937.25
	10	7474	KTRS WITHHELD PAYABLE	.00	30.00
	10	7475	CERS WITHHELD PAYABLE	.00	-329.96
		TOTAL LIABILITIES		36,137.30	8,040.46
FUND BALANCE					
	10	6302	REVENUES CONTROL	-4,023,029.55	-4,023,029.55
	10	7602	EXPENDITURES CONTROL	640,434.29	640,434.29
	10	8770	UNASSIGNED FUND BALANCE	3,480,934.19	.00
		TOTAL FUND BALANCE		98,338.93	-3,382,595.26
		TOTAL LIABILITIES + FUND BALANCE		134,476.23	-3,374,554.80

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	6,278.00	67,403.94
	20	6153	ACCOUNTS RECEIVABLE	-174,728.98	159,269.71
		TOTAL ASSETS		-168,450.98	226,673.65
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-99,978.01
	20	7421	ACCOUNTS PAYABLE	17,632.51	1,501.43
	20	7481	UNEARNED REVENUE	280,282.82	.00
		TOTAL LIABILITIES		297,915.33	-98,476.58
FUND BALANCE					
	20	6302	REVENUES CONTROL	-163,309.07	-163,309.07
	20	7602	EXPENDITURES CONTROL	33,844.72	33,844.72
	20	8770	UNASSIGNED FUND BALANCE	.00	1,267.28
		TOTAL FUND BALANCE		-129,464.35	-128,197.07
		TOTAL LIABILITIES + FUND BALANCE		168,450.98	-226,673.65

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 25 SCHOOL ACTIVITY FUND ACCOUNT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	183,031.11
		TOTAL ASSETS	.00	183,031.11
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-183,031.11
		TOTAL FUND BALANCE	.00	-183,031.11
		TOTAL LIABILITIES + FUND BALANCE	.00	-183,031.11

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	46,940.00	161,517.18
		TOTAL ASSETS	46,940.00	161,517.18
FUND BALANCE				
31	6302	REVENUES CONTROL	-46,940.00	-46,940.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-95,789.00
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-94,485.00
31	8737	RESTRICTED - OTHER	.00	170,181.82
31	8738	RESTRICTED FOR SFCC ESC-CURREN	.00	-94,485.00
		TOTAL FUND BALANCE	-46,940.00	-161,517.18
		TOTAL LIABILITIES + FUND BALANCE	-46,940.00	-161,517.18

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	260,089.17	629,269.45
	TOTAL ASSETS		260,089.17	629,269.45
FUND BALANCE				
32	6302	REVENUES CONTROL	-413,946.00	-413,946.00
32	7602	EXPENDITURES CONTROL	153,856.83	153,856.83
32	8734	RESTRICTED FOR SFCC ESCROW-PR	.00	-184,688.70
32	8737	RESTRICTED - OTHER	.00	-120,357.96
32	8738	RESTRICTED FOR SFCC ESC-CURREN	.00	-64,133.62
	TOTAL FUND BALANCE		-260,089.17	-629,269.45
	TOTAL LIABILITIES + FUND BALANCE		-260,089.17	-629,269.45

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-1,301.86		374,761.71
36	6111	INVESTMENTS	1,663,430.30		1,786,474.29
TOTAL ASSETS			1,662,128.44		2,161,236.00
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	1,301.86		287,406.00
36	7499	OTHER CURRENT LIABILITIES	.00		-287,406.00
TOTAL LIABILITIES			1,301.86		.00
FUND BALANCE					
36	6302	REVENUES CONTROL	-1,804,405.94		-1,804,405.94
36	7602	EXPENDITURES CONTROL	140,975.64		140,975.64
36	8735	RESERVED FOR FUTURE CONSTRUCT	.00		-490,305.70
360	8735	RESTRICTED-FUTURE CONSTR BG-1	.00		-7,500.00
TOTAL FUND BALANCE			-1,663,430.30		-2,161,236.00
TOTAL LIABILITIES + FUND BALANCE			-1,662,128.44		-2,161,236.00

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-153,856.83	-153,856.83
40	7602	EXPENDITURES CONTROL	153,856.83	153,856.83
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	59,077.16	73,132.92
51	6171	INVENTORIES FOR CONSUMPTION	.00	14,785.32
51	6199	OTHER CURRENT ASSETS	.00	60,133.00
51	64000	DEFER OUTFLOW RES OPEB LIAB	.00	47,710.64
51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	122,260.77
TOTAL ASSETS			59,077.16	318,022.65
LIABILITIES				
51	65410	RESTRICTED OTHER OPEB	.00	13,218.04
51	7421	ACCOUNTS PAYABLE	21,587.11	-85.96
51	7499	OTHER CURRENT LIABILITIES	.00	20,441.76
51	75410	UNFUNDED OPEB PENSION LIAB	.00	-1,392.15
51	7541P	UNFUNDED PENSION LIAB	.00	-549,618.03
51	77000	DEFER INFLOW OPEB LIAB	.00	-194,017.54
51	7700P	DEFERRED INFLOW OF RES PENS LI	.00	-59,939.71
TOTAL LIABILITIES			21,587.11	-771,393.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-169,990.20	-169,990.20
51	7602	EXPENDITURES CONTROL	45,650.04	45,650.04
51	87370	REST OTHER OPEB LIAB	.00	90,414.13
51	8737P	RESTRICTED--PENSION	.00	487,296.97
51	8739	RESTRICTED-NEW ASSETS(FD SVC)	43,675.89	.00
TOTAL FUND BALANCE			-80,664.27	453,370.94
TOTAL LIABILITIES + FUND BALANCE			-59,077.16	-318,022.65

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	56,429.00
80	6211	LAND IMPROVEMENTS	.00	199,370.00
80	6212	ACCUMULATED DEPREC LAND IMPROV	.00	-148,696.79
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	49,599,983.42
80	6222	ACCUMULATED DEPRECT BUILDINGS	.00	-17,824,625.74
80	6231	TECHNOLOGY EQUIPMENT	.00	1,102,957.20
80	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-1,360,065.76
80	6241	VEHICLES	.00	2,147,821.00
80	6242	ACCUMULATED DEPREC VEHICLES	.00	-1,738,208.69
80	6251	GENERAL EUQIPMENT	.00	861,498.53
80	6252	ACCUMULATED DEPRECIATION M&E	.00	-557,228.45
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	8,667,610.78
80	6271	INFRASTRUCTURE	.00	9,080.00
TOTAL ASSETS			.00	41,015,924.50
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-41,015,924.50
TOTAL FUND BALANCE			.00	-41,015,924.50
TOTAL LIABILITIES + FUND BALANCE			.00	-41,015,924.50

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6231	TECHNOLOGY EQUIPMENT	.00	21,374.00
	81	6232	ACCUMULATED DEPREC TECH EQUIP	.00	-18,340.00
	81	6251	GENERAL EUQIPMENT	.00	804,488.41
	81	6252	ACCUMULATED DEPRECIATION M&E	.00	-588,140.23
	TOTAL ASSETS			.00	219,382.18
FUND BALANCE					
	81	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-804,488.41
	81	8711	INVESTMENT IN BUSINESS TYPE AS	.00	585,106.23
	TOTAL FUND BALANCE			.00	-219,382.18
	TOTAL LIABILITIES + FUND BALANCE			.00	-219,382.18

** END OF REPORT - Generated by Tyler Duncan **