NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 1	GENERAL FUND				
ASSETS					
	10	6101	CASH IN BANK	-77,497.56	3,080,783.95
	10	6130	INTERFUND RECEIVABLES	.00	99,978.01
		TOTAL ASSETS		-77,497.56	3,180,761.96
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	.00	-3,596.83
	10	7461	ACCR SALARIES & BENEFT PAYABLE	.00	15,821.97
	10	7474	KTRS WITHHELD PAYABLE	.00	-334.03
	10	7475	CERS WITHHELD PAYABLE	.00	-329.96
		TOTAL LIABILITIES		.00	11,561.15
FUND BALANCE					
	10	6302	REVENUES CONTROL	-581,700.39	-5,775,528.96
	10	7602	EXPENDITURES CONTROL	659,197.95	2,580,721.58
	10	8770	UNASSIGNED FUND BALANCE	.00	2,484.27
		TOTAL FUND BALANCE		77,497.56	-3,192,323.11
		TOTAL LIABILITIES + FUND BALANCE		77,497.56	-3,180,761.96

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	1,282.48	86,367.42
	20	6153	ACCOUNTS RECEIVABLE	.00	159,269.71
		TOTAL ASSETS		1,282.48	245,637.13
LIABILITIES					
	20	7400	INTERFUND PAYABLES	.00	-99,978.01
	20	7421	ACCOUNTS PAYABLE	.00	1,501.43
		TOTAL LIABILITIES		.00	-98,476.58
FUND BALANCE					
	20	6302	REVENUES CONTROL	-178,305.97	-678,714.86
	20	7602	EXPENDITURES CONTROL	177,023.49	529,675.14
	20	8770	UNASSIGNED FUND BALANCE	.00	1,879.17
		TOTAL FUND BALANCE		-1,282.48	-147,160.55
		TOTAL LIABILITIES + FUND BALANCE		-1,282.48	-245,637.13

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

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 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-29,560.00	44,253.91
		TOTAL ASSETS		-29,560.00	44,253.91
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-46,940.00
	31	7602	EXPENDITURES CONTROL	29,560.00	117,263.27
	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		29,560.00	-44,253.91
		TOTAL LIABILITIES + FUND BALANCE		29,560.00	-44,253.91

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	629,269.45
		TOTAL ASSETS		.00	629,269.45
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-413,946.00
	32	7602	EXPENDITURES CONTROL	.00	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		.00	-629,269.45
		TOTAL LIABILITIES + FUND BALANCE		.00	-629,269.45

NICHOLAS COUNTY SCHOOLS

BALANCE SHEET FOR 2027 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	57.15	367,033.25
	36	6111	INVESTMENTS	-352,382.26	1,264,536.82
		TOTAL ASSETS		-352,325.11	1,631,570.07
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	.00	287,406.00
	36	7499	OTHER CURRENT LIABILITIES	.00	-287,406.00
		TOTAL LIABILITIES		.00	.00
FUND BALANCE					
	36	6302	REVENUES CONTROL	-4,472.68	-1,818,620.96
	36	7602	EXPENDITURES CONTROL	356,797.79	684,856.59
	36	8735	RESERVED FOR FUTURE CONSTRUCT	.00	-490,305.70
	360	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-7,500.00
		TOTAL FUND BALANCE		352,325.11	-1,631,570.07
		TOTAL LIABILITIES + FUND BALANCE		352,325.11	-1,631,570.07

BALANCE SHEET FOR 2027 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-29,560.00	-271,120.10
40	7602	EXPENDITURES CONTROL	29,560.00	271,120.10
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

BALANCE SHEET FOR 2027 4

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	33,854.64	90,692.14
	51	6171	INVENTORIES FOR CONSUMPTION	.00	14,785.32
	51	6199	OTHER CURRENT ASSETS	.00	60,133.00
	51	6400O	DEFER OUTFLOW RES OPEB LIAB	.00	47,710.64
	51	6400P	DEFERRED OUTFLOWS OF RESOURCES	.00	122,260.77
		TOTAL ASSETS		33,854.64	335,581.87
LIABILITIES					
	51	6541O	RESTRICTED OTHER OPEB	.00	13,218.04
	51	7421	ACCOUNTS PAYABLE	-26.92	-85.96
	51	7499	OTHER CURRENT LIABILITIES	.00	20,441.76
	51	7541O	UNFUNDED OPEB PENSION LIAB	.00	-1,392.15
	51	7541P	UNFUNDED PENSION LIAB	.00	-549,618.03
	51	7700O	DEFER INFLOW OPEB LIAB	.00	-194,017.54
	51	7700P	DEFERRED INFLOW OF RES PENS LI	.00	-59,939.71
		TOTAL LIABILITIES		-26.92	-771,393.59
FUND BALANCE					
	51	6302	REVENUES CONTROL	-122,112.36	-515,698.32
	51	7602	EXPENDITURES CONTROL	88,284.64	373,798.94
	51	8737O	REST OTHER OPEB LIAB	.00	90,414.13
	51	8737P	RESTRICTED--PENSION	.00	487,296.97
		TOTAL FUND BALANCE		-33,827.72	435,811.72
		TOTAL LIABILITIES + FUND BALANCE		-33,854.64	-335,581.87

BALANCE SHEET FOR 2027 4

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

BALANCE SHEET FOR 2027 4

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 **