

# BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-4,014,482.74	68,317,786.27
		<b>TOTAL ASSETS</b>	<b>-4,014,482.74</b>	<b>68,317,786.27</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	.00	-8,055.96
10	7421B	ACCOUNTS PAYABLE C CARD	27,635.44	-49,558.83
10	7460	WORKERS COMP PAYABLE	1.68	1.68
10	7460U	UNEMPLOYMENT PAYABLE	-6,217.28	-6,408.50
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-195.26
10	7461H	HEALTH INS ER COST	.00	-508.20
10	7468	HEALTH INSURANCES	-279.20	-5,441.89
10	7469I	HEBRON ESTATES LOCAL TAX	4.08	4.08
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-6.64
10	7472	FICA WITHHELD PAYABLE	62.48	62.48
10	7481	ADVANCES FROM GRANTORS	.00	-82,535.55
10	7487	DENTAL	.00	-160.58
10	7603	PURCHASE OBLIGATIONS	-5,703,279.69	33,268,558.15
		<b>TOTAL LIABILITIES</b>	<b>-5,682,072.49</b>	<b>33,115,754.98</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,625,879.51	-114,452,322.61
10	7602	EXPENDITURES CONTROL	8,619,155.05	85,727,097.82
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-639,574.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	5,703,279.69	-33,268,558.15
10	8757	ASSIGNED - OTHER	.00	-2,658,974.73
10	8770	UNASSIGNED FUND BALANCE	.00	-36,141,209.58
		<b>TOTAL FUND BALANCE</b>	<b>9,696,555.23</b>	<b>-101,433,541.25</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>4,014,482.74</b>	<b>-68,317,786.27</b>

### BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	394,254.01	1,150,490.80
		<b>TOTAL ASSETS</b>	<b>394,254.01</b>	<b>1,150,490.80</b>
<b>LIABILITIES</b>				
20	7421B	ACCOUNTS PAYABLE C CARD	10,597.38	-9,501.93
20	7603	PURCHASE OBLIGATIONS	-668,196.11	2,915,867.33
		<b>TOTAL LIABILITIES</b>	<b>-657,598.73</b>	<b>2,906,365.40</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,643,603.44	-11,481,979.78
20	7602	EXPENDITURES CONTROL	1,238,752.05	10,917,172.57
20	8731	RESTRICTED GRANTS	.00	-1,507,543.52
20	8753	ASSIGNED-PURCH OBL - CURRENT	668,196.11	-2,915,867.33
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,108,865.12
20	8770	UNASSIGNED FUND BALANCE	.00	-177,503.26
		<b>TOTAL FUND BALANCE</b>	<b>263,344.72</b>	<b>-4,056,856.20</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-394,254.01</b>	<b>-1,150,490.80</b>

### BALANCE SHEET FOR 2026 10

FUND: 22    DISTR ACTIVITY (SPEC REV MY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH IN BANK	-24,358.94	728,309.71
		<b>TOTAL ASSETS</b>	<b>-24,358.94</b>	<b>728,309.71</b>
<b>LIABILITIES</b>				
22	7421	ACCOUNTS PAYABLE	.00	-90.00
22	7421B	ACCOUNTS PAYABLE C CARD	3,787.49	-9,211.48
22	7603	PURCHASE OBLIGATIONS	17,847.71	95,352.82
		<b>TOTAL LIABILITIES</b>	<b>21,635.20</b>	<b>86,051.34</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-25,732.10	-387,882.79
22	7602	EXPENDITURES CONTROL	46,303.55	370,064.78
22	8737	RESTRICTED - OTHER	.00	-703,744.05
22	8753	ASSIGNED-PURCH OBL - CURRENT	-17,847.71	-95,352.82
22	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	31,680.71
22	8770	UNASSIGNED FUND BALANCE	.00	-29,126.88
		<b>TOTAL FUND BALANCE</b>	<b>2,723.74</b>	<b>-814,361.05</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>24,358.94</b>	<b>-728,309.71</b>

### BALANCE SHEET FOR 2026 10

FUND: 25 SPECIAL REV STUDENT ACT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106	OTHER CASH	.00	1,188,086.24
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>1,188,086.24</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	.00	12,431.03
25	7602	EXPENDITURES CONTROL	.00	-300.92
25	8737	RESTRICTED - OTHER	.00	-1,200,216.35
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-1,188,086.24</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-1,188,086.24</b>

### BALANCE SHEET FOR 2026 10

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	1,604,015.61
		TOTAL ASSETS	.00	1,604,015.61
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-585,000.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,019,015.61
		TOTAL FUND BALANCE	.00	-1,604,015.61
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,604,015.61

## BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH IN BANK	-183,731.59	1,787,951.17
		<b>TOTAL ASSETS</b>	<b>-183,731.59</b>	<b>1,787,951.17</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-20,810,637.00
32	7602	EXPENDITURES CONTROL	183,731.59	19,431,735.24
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-409,049.41
		<b>TOTAL FUND BALANCE</b>	<b>183,731.59</b>	<b>-1,787,951.17</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>183,731.59</b>	<b>-1,787,951.17</b>

### BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-3,070,515.60	53,449,681.29
		<b>TOTAL ASSETS</b>	<b>-3,070,515.60</b>	<b>53,449,681.29</b>
<b>LIABILITIES</b>				
36	7421B	ACCOUNTS PAYABLE C CARD	414,002.20	671.39
36	7603	PURCHASE OBLIGATIONS	-1,979,260.46	44,155,848.50
		<b>TOTAL LIABILITIES</b>	<b>-1,565,258.26</b>	<b>44,156,519.89</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-137,627.28	-43,296,746.20
36	7602	EXPENDITURES CONTROL	2,794,140.68	36,636,585.60
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-13,157,454.86
36	8753	ASSIGNED-PURCH OBL - CURRENT	1,979,260.46	-44,155,848.50
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,371,624.86
36	8770	UNASSIGNED FUND BALANCE	.00	-35,004,362.08
		<b>TOTAL FUND BALANCE</b>	<b>4,635,773.86</b>	<b>-97,606,201.18</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>3,070,515.60</b>	<b>-53,449,681.29</b>

### BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	4,840.98
		TOTAL ASSETS	.00	4,840.98
FUND BALANCE				
40	6302	REVENUES CONTROL	-205,062.50	-20,810,656.40
40	7602	EXPENDITURES CONTROL	205,062.50	20,807,540.96
40	8736	RESTRICTED FOR DEBT SERVICE	.00	-1,725.54
		TOTAL FUND BALANCE	.00	-4,840.98
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,840.98

### BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	289,850.37	1,492,483.66
51	6171	INVENTORIES FOR CONSUMPTION	.00	111,262.54
51	64000	DEFERRED OUTFLOWS-CERS	.00	395,502.00
51	6400P	DEFERRED OUTFLOWS-CERS	.00	1,322,174.00
	<b>TOTAL ASSETS</b>		<b>289,850.37</b>	<b>3,321,422.20</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	.00	-77.98
51	7421B	ACCOUNTS PAYABLE C CARD	185.31	-1,073.78
51	75410	NET OPEB LIABILITY	.00	148,085.00
51	7541P	NET PENSION LIABILITY	.00	-5,114,714.00
51	7603	PURCHASE OBLIGATIONS	-485,204.31	1,837,391.24
51	77000	DEFERRED INFLOWS-CERS	.00	-1,664,116.00
51	7700P	DEFERRED INFLOWS-CERS	.00	-1,122,731.00
	<b>TOTAL LIABILITIES</b>		<b>-485,019.00</b>	<b>-5,917,236.52</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-909,226.35	-6,229,240.40
51	7602	EXPENDITURES CONTROL	619,190.67	6,260,509.49
51	87370	RESTRICTED-OTHER	.00	1,120,529.00
51	8737P	RESTRICTED-OTHER	.00	4,915,271.00
51	8739	RESTRICTED NET POSITION	.00	-1,492,704.12
51	8739I	RESTRICTED NET POS-INVENTORY	.00	-111,262.54
51	8753	ASSIGNED-PURCH OBL - CURRENT	485,204.31	-1,895,933.88
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	28,645.77
	<b>TOTAL FUND BALANCE</b>		<b>195,168.63</b>	<b>2,595,814.32</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-289,850.37</b>	<b>-3,321,422.20</b>

### BALANCE SHEET FOR 2026 10

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	8,646,270.10
80	6211	LAND IMPROVEMENTS	.00	1,147,978.74
80	6212	ACCUMULATED DEPRECIATION-LD IM	.00	-463,974.75
80	6221	BUILDINGS AND BUILDING IMPROVE	.00	343,273,819.08
80	6222	ACCUM DEPRECIATION-BUILDINGS	.00	-135,327,009.27
80	6231	TECHNOLOGY EQUIPMENT	.00	4,585,969.51
80	6232	ACCUM DEPRECIATION TECH EQUIP	.00	-4,214,243.91
80	6241	FIXED ASSETS - VEHICLES	.00	13,033,533.07
80	6242	ACCUM. DEPRECIATION- EQUIPMENT	.00	-9,760,529.49
80	6251	GENERAL EQUIPMENT	.00	2,445,843.88
80	6252	ACCUM DEPRECIATION GEN EQUIP	.00	-1,466,765.90
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	120,951,403.71
TOTAL ASSETS			.00	342,852,294.77
FUND BALANCE				
80	8710	INVESTMENT IN GOVN ASSETS	.00	-342,852,294.77
TOTAL FUND BALANCE			.00	-342,852,294.77
TOTAL LIABILITIES + FUND BALANCE			.00	-342,852,294.77

### BALANCE SHEET FOR 2026 10

FUND: 81 FOOD SERVICE FIXED ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLOGY EQUIPMENT	.00	22,481.69
81	6232	ACCUM DEPRECIATION TECH EQUIP	.00	-22,481.69
81	6251	GENERAL EQUIPMENT	.00	4,824,428.15
81	6252	ACCUM DEPRECIATION GEN EQUIP	.00	-3,712,592.26
	TOTAL ASSETS		.00	1,111,835.89
FUND BALANCE				
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-1,111,835.89
	TOTAL FUND BALANCE		.00	-1,111,835.89
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,111,835.89

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