

BALANCE SHEET REPORT FOR FY2026

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,716,081.45
INVESTMENTS		9,693.61
ACCOUNTS RECEIVABLE		148,425.61
PREPAID EXPENDITURES		182,904.55
TOTAL ASSETS		4,057,105.22
LIABILITIES		
ACCOUNTS PAYABLE		-72,144.72
ACCR SALARIES & BENEFIT PAYABLE		-36,343.90
A/P AMERICAN EXPRESS FINANCIAL		-91.65
NATIONWIDE		-3,736.02
ANTHEM ACCOUNTS PAYABLE		-71,394.95
A/P KST DEFERRED COMPENSATION		-31,966.00
WORKMAN'S COMPENSATION		-119,456.25
CERS WITHHELD PAYABLE		-153,107.12
SICK LEAVE PAYABLE IN PROCESS		-82,305.00
TOTAL LIABILITIES		-570,545.61
FUND BALANCE		
NONSPENDABLE-PREPAIDS		-182,904.55
UNASSIGNED FUND BALANCE		-3,303,655.06
TOTAL FUND BALANCE FOR FUND 1		-3,486,559.61

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SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		248,046.96
ACCOUNTS RECEIVABLE		259,335.30
TOTAL ASSETS		507,382.26
LIABILITIES		
ACCOUNTS PAYABLE		-3,714.47
DEFERRED REVENUE		-503,767.71
TOTAL LIABILITIES		-507,482.18
FUND BALANCE		
RESTRICTED - OTHER		99.92
TOTAL FUND BALANCE FOR FUND 2		99.92

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DIST ACTIVITY (SPEC REV ANN) (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		7,761.13
TOTAL ASSETS		7,761.13
FUND BALANCE		
RESTRICTED - OTHER		-7,761.13
TOTAL FUND BALANCE FOR FUND 21		-7,761.13

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SPECIAL REVENUE SAF (25)		ACCOUNT BALANCE
ASSETS		
OTHER CASH		357,784.38
TOTAL ASSETS		357,784.38
FUND BALANCE		
COMMITTED FUND BALANCE		-357,784.38
TOTAL FUND BALANCE FOR FUND 25		-357,784.38

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BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		279,351.97
TOTAL ASSETS		279,351.97
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-238,539.69
RESTRICTED-SFCC ESCROW-CURRENT		-40,812.28
TOTAL FUND BALANCE FOR FUND 320		-279,351.97

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		313,058.84
TOTAL ASSETS		313,058.84
FUND BALANCE		
RESTRICTED - OTHER		-313,058.84
TOTAL FUND BALANCE FOR FUND 360		-313,058.84

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FOOD SERVICE FUND (51)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,316,356.44
ACCOUNTS RECEIVABLE		11,111.44
INVENTORIES FOR CONSUMPTION		58,293.86
DEFERRED OUTFLOWS OPEB		83,837.09
DEFERRED OUTFLOWS PENSION		340,193.60
TOTAL ASSETS		3,809,792.43
LIABILITIES		
ACCOUNTS PAYABLE		5,226.30
SICK LEAVE PAYABLE IN PROCESS		-22,601.00
UNFUNDED OPEB LIABILITIES		-51,807.40
UNFUNDED PENSION LIABILITIES		-1,294,059.30
DEFERRED INFLOW OPEB		-361,013.54
DEFERRED INFLOW PENSION		-261,529.19
TOTAL LIABILITIES		-1,985,784.13
FUND BALANCE		
UNRESTRICTED NET ASSETS		-3,368,387.04
REST-OTH UNFUNDED PENSION LIAB		1,544,378.74
TOTAL FUND BALANCE FOR FUND 51		-1,824,008.30

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FISCAL AGENT FUND (60)	ACCOUNT BALANCE
FUND BALANCE	
RESTRICTED - OTHER	-35,225.00
UNASSIGNED FUND BALANCE	35,225.00
TOTAL FUND BALANCE FOR FUND 60	.00

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FIDUCIARY FUND-SCHOLARSHIPS (7000)		ACCOUNT BALANCE
ASSETS		
OTHER CASH		36,973.96
TOTAL ASSETS		36,973.96
FUND BALANCE		
UNASSIGNED FUND BALANCE		-36,973.96
TOTAL FUND BALANCE FOR FUND 7000		-36,973.96

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GOVERNMENTAL ASSETS (8)		ACCOUNT BALANCE
ASSETS		
LAND		542,261.00
LAND IMPROVEMENTS		1,177,962.71
BUILDING & BUILD IMPROVEMENTS		46,884,704.69
TECHNOLOGY EQUIPMENT		217,951.80
VEHICLES		5,071,743.44
GENERAL EQUIPMENT		1,229,103.20
CONSTRUCTION IN PROGRESS		4,663,865.65
TOTAL ASSETS		59,787,592.49
LIABILITIES		
ACCUM DEP - LAND IMPROVMENT		-852,514.96
ACCUM DEP - BUILDING & IMPROVE		-19,794,241.47
ACCUM DEP - TECHNOLOGY		-568,578.20
ACCUM DEP - VEHICLES		-3,938,605.40
ACCUM DEP - GENERAL EQUIPMENT		-754,277.63
TOTAL LIABILITIES		-25,908,217.66
FUND BALANCE		
INVESTMENTS GOVERNMENTAL ASSET		-33,879,374.83
TOTAL FUND BALANCE FOR FUND 8		-33,879,374.83

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	69.00
VEHICLES	18,949.00
GENERAL EQUIPMENT	1,062,698.86
TOTAL ASSETS	1,081,716.86
LIABILITIES	
ACCUM DEP - TECHNOLOGY	-10,428.79
ACCUM DEP - VEHICLES	-19,836.44
ACCUM DEP - GENERAL EQUIPMENT	-931,575.19
TOTAL LIABILITIES	-961,840.42
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-119,876.44
TOTAL FUND BALANCE FOR FUND 81	-119,876.44

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LONG TERM DEBT ACCOUNT GROUP (9)		ACCOUNT BALANCE
ASSETS		
AMT RETIRE LONG-TERM DEBT		18,579,290.00
AMT TO BE PROV RETIREMENT LT		203,945.00
TOTAL ASSETS		18,783,235.00
LIABILITIES		
BONDS PAYABLE (LONG TERM)		-18,430,000.00
LEASE OBLIGATION (LONG TERM)		-149,290.00
COMPENSATED ABSENCES		-203,945.00
TOTAL LIABILITIES		-18,783,235.00

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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