

**BALANCE SHEET REPORT FOR FY2024**

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	3,809,136.49
INVESTMENTS	9,673.32
ACCOUNTS RECEIVABLE	366,554.74
TOTAL ASSETS	4,185,364.55
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-79,631.34
ACCR SALARIES & BENEFIT PAYABLE	-3,607.84
NATIONWIDE	-1,657.94
ANTHEM ACCOUNTS PAYABLE	-32,880.26
A/P KST DEFERRED COMPENSATION	-7,330.00
CERS WITHHELD PAYABLE	-148,066.69
SICK LEAVE PAYABLE IN PROCESS	-40,321.00
PURCHASE OBLIGATIONS	-5,875.00
TOTAL LIABILITIES	-319,370.07
<b>FUND BALANCE</b>	
NONSPENDABLE-PREPAIDS	-37,505.60
ASSIGNED-PURCH OBL - CURRENT	5,875.00
ASSIGNED-PURCH OBL - PRD 13/YE	-5,875.00
UNASSIGNED FUND BALANCE	-3,828,488.88
TOTAL FUND BALANCE FOR FUND 1	-3,865,994.48

**BALANCE SHEET REPORT FOR FY2024**

SPECIAL REVENUE (2)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	31,892.10
ACCOUNTS RECEIVABLE	326,656.35
TOTAL ASSETS	358,548.45
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-10,477.94
DEFERRED REVENUE	-346,210.43
TOTAL LIABILITIES	-356,688.37
<b>FUND BALANCE</b>	
ASSIGNED-PURCH OBL - PRD 13/YE	-201,730.98
UNASSIGNED FUND BALANCE	199,870.90
TOTAL FUND BALANCE FOR FUND 2	-1,860.08

**BALANCE SHEET REPORT FOR FY2024**

DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	20,102.56
TOTAL ASSETS	20,102.56
<b>FUND BALANCE</b>	
RESTRICTED - OTHER	-20,102.56
TOTAL FUND BALANCE FOR FUND 21	-20,102.56

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SPECIAL REVENUE SAF (25)		ACCOUNT BALANCE
ASSETS		
OTHER CASH		405,361.39
TOTAL ASSETS		405,361.39
FUND BALANCE		
RESTRICTED - OTHER		-405,361.39
TOTAL FUND BALANCE FOR FUND 25		-405,361.39

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CAPITAL OUTLAY FUND (310)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		115,164.79
TOTAL ASSETS		115,164.79
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-115,164.79
TOTAL FUND BALANCE FOR FUND 310		-115,164.79

**BALANCE SHEET REPORT FOR FY2024**

<b>BUILDING FUND (5 CENT LEVY) (320)</b>		<b>ACCOUNT BALANCE</b>
<b>ASSETS</b>		
CASH IN BANK		16,046.21
TOTAL ASSETS		16,046.21
<b>FUND BALANCE</b>		
RESTRICTED-SFCC ESCROW-CURRENT		-16,046.21
TOTAL FUND BALANCE FOR FUND 320		-16,046.21

**BALANCE SHEET REPORT FOR FY2024**

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	2,888,628.69
INVENTORIES FOR CONSUMPTION	54,656.86
DEFERRED OUTFLOWS OPEB	116,491.79
DEFERRED OUTFLOWS PENSION	446,182.43
TOTAL ASSETS	3,505,959.77
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-43.45
SICK LEAVE PAYABLE IN PROCESS	-14,512.00
UNFUNDED OPEB LIABILITIES	-75,040.75
UNFUNDED PENSION LIABILITIES	-1,179,990.02
DEFERRED INFLOW OPEB	-349,140.04
DEFERRED INFLOW PENSION	-217,665.19
TOTAL LIABILITIES	-1,836,391.45
<b>FUND BALANCE</b>	
UNRESTRICTED NET ASSETS	-2,928,730.10
REST-OTH UNFUNDED PENSION LIAB	1,259,161.78
TOTAL FUND BALANCE FOR FUND 51	-1,669,568.32

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FISCAL AGENT FUND (60)		ACCOUNT BALANCE
ASSETS		
OTHER CASH		36,373.96
TOTAL ASSETS		36,373.96
FUND BALANCE		
RESTRICTED - OTHER		-35,225.00
UNASSIGNED FUND BALANCE		-1,148.96
TOTAL FUND BALANCE FOR FUND 60		-36,373.96



**BALANCE SHEET REPORT FOR FY2024**

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
<b>ASSETS</b>	
LAND	542,261.00
LAND IMPROVEMENTS	1,127,643.71
BUILDING & BUILD IMPROVEMENTS	46,638,628.48
TECHNOLOGY EQUIPMENT	144,824.80
VEHICLES	4,658,758.44
GENERAL EQUIPMENT	1,002,733.10
CONSTRUCTION IN PROGRESS	1,758,550.65
<b>TOTAL ASSETS</b>	<b>55,873,400.18</b>
<b>LIABILITIES</b>	
ACCUM DEP - LAND IMPROVMENT	-789,761.73
ACCUM DEP - BUILDING & IMPROVE	-18,220,219.00
ACCUM DEP - TECHNOLOGY	-538,990.48
ACCUM DEP - VEHICLES	-3,680,820.27
ACCUM DEP - GENERAL EQUIPMENT	-684,185.40
<b>TOTAL LIABILITIES</b>	<b>-23,913,976.88</b>
<b>FUND BALANCE</b>	
INVESTMENTS GOVERNMENTAL ASSET	-31,959,423.30
<b>TOTAL FUND BALANCE FOR FUND 8</b>	<b>-31,959,423.30</b>

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	69.00
VEHICLES	18,949.00
GENERAL EQUIPMENT	1,039,201.56
TOTAL ASSETS	1,058,219.56
LIABILITIES	
ACCUM DEP - TECHNOLOGY	-10,428.79
ACCUM DEP - VEHICLES	-19,836.44
ACCUM DEP - GENERAL EQUIPMENT	-868,415.12
TOTAL LIABILITIES	-898,680.35
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-159,539.21
TOTAL FUND BALANCE FOR FUND 81	-159,539.21

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
ASSETS	
AMT RETIRE LONG-TERM DEBT	15,909,981.00
AMT TO BE PROV RETIREMENT LT	151,299.00
TOTAL ASSETS	16,061,280.00
LIABILITIES	
BONDS PAYABLE (LONG TERM)	-15,615,000.00
LEASE OBLIGATION (LONG TERM)	-294,981.00
COMPENSATED ABSENCES	-151,299.00
TOTAL LIABILITIES	-16,061,280.00

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LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE

\*\* END OF REPORT - Generated by Brandi Burnett \*\*