

# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	777,781.30	7,416,226.69
10	6120	TAXES RECEIVABLE	-109,852.26	.00
10	6130	INTERFUND RECEIVABLES	-721,731.41	.00
10	6153	ACCOUNTS RECEIVABLE	-1,077.76	.00
TOTAL ASSETS			<b>-54,880.13</b>	<b>7,416,226.69</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	79,357.06	-77,740.62
10	7461	ACCR SALARIES & BENEFIT PAYABLE	5,859.68	1,627.15
10	7469	LOCAL TAXES PAYABLE	.00	87.91
10	7470	PAYROLL DED AND WITHHOLDING	42,382.49	-47,428.31
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	352.47
10	7472	FICA/MED W/H PAYABLE	.00	188.85
10	7473	STATE TAX WITHHELD PAYABLE	.00	238.63
10	7474	KTRS WITHHELD PAYABLE	.00	24.65
10	7475	CERS WITHHELD PAYABLE	.00	-1,631.22
10	7603	PURCHASE OBLIGATIONS	81,403.09	81,403.09
TOTAL LIABILITIES			<b>209,002.32</b>	<b>-42,877.40</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,103,874.42	-1,103,874.42
10	7602	EXPENDITURES CONTROL	1,031,155.32	1,031,155.32
10	8732	Restricted Sick Leave payable	.00	-100,000.00
10	8745	COMMITTED - FUTURE CONSTR	.00	-450,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-81,403.09	-81,403.09
10	8770	UNASSIGNED FUND BALANCE	.00	-6,669,227.10
TOTAL FUND BALANCE			<b>-154,122.19</b>	<b>-7,373,349.29</b>
TOTAL LIABILITIES + FUND BALANCE			<b>54,880.13</b>	<b>-7,416,226.69</b>

## BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	187,527.60	187,527.60
20	6153	ACCOUNTS RECEIVABLE	-801,858.45	.00
		<b>TOTAL ASSETS</b>	<b>-614,330.85</b>	<b>187,527.60</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	472,110.51	.00
20	7421	ACCOUNTS PAYABLE	-114,913.87	-140,207.10
20	7481	DEFERRED REVENUE	193,639.38	-.05
20	7603	PURCHASE OBLIGATIONS	27,485.69	27,485.69
		<b>TOTAL LIABILITIES</b>	<b>578,321.71</b>	<b>-112,721.46</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-200,564.65	-200,564.65
20	7602	EXPENDITURES CONTROL	264,059.48	264,059.48
20	8731	RESTRICTED GRANTS	.00	-110,815.28
20	8753	ASSIGNED-PURCH OBL - CURRENT	-27,485.69	-27,485.69
		<b>TOTAL FUND BALANCE</b>	<b>36,009.14</b>	<b>-74,806.14</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>614,330.85</b>	<b>-187,527.60</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 1

FUND: 21 DISTRICT ACTIVITY FUND ANNUAL				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
21	6101	7600	CASH IN BANK	-6,050.00	34,148.58
21	6101	7605	CASH IN BANK	.00	6,347.24
21	6101	7610	CASH IN BANK	1,000.00	21,551.75
21	6101	7615	CASH IN BANK	.00	3,490.99
21	6101	7620	CASH IN BANK	.00	7,180.08
21	6101	7625	CASH IN BANK	.00	2,170.17
21	6101	7635	CASH IN BANK	-45.33	10,175.33
21	6101	7650	CASH IN BANK	.00	5,170.00
	TOTAL ASSETS			-5,095.33	90,234.14
<b>LIABILITIES</b>					
21	7421		ACCOUNTS PAYABLE	-453.67	-499.00
	TOTAL LIABILITIES			-453.67	-499.00
<b>FUND BALANCE</b>					
21	6302		REVENUES CONTROL	-7,000.00	-7,000.00
21	7602		EXPENDITURES CONTROL	12,549.00	12,549.00
21	8740		COMMITTED FUND BALANCE	.00	-95,284.14
	TOTAL FUND BALANCE			5,549.00	-89,735.14
	TOTAL LIABILITIES + FUND BALANCE			5,095.33	-90,234.14

# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 1

FUND: 25 SCHOOL ACTIVITY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6106	7710	OTHER CASH IN BANK	.00	363,248.33
25	6106	7715	OTHER CASH IN BANK	.00	15,460.32
25	6106	7720	OTHER CASH IN BANK	.00	7,571.90
25	6106	7725	OTHER CASH IN BANK	.00	2,469.56
25	6106	7735	OTHER CASH IN BANK	.00	81,342.25
	TOTAL ASSETS			.00	470,092.36
FUND BALANCE					
25	8737		RESTRICTED - OTHER	.00	-469,728.39
25	8770		UNASSIGNED FUND BALANCE	.00	-363.97
	TOTAL FUND BALANCE			.00	-470,092.36
TOTAL LIABILITIES + FUND BALANCE				.00	-470,092.36

## BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	123,538.34	1,838,160.35
		<b>TOTAL ASSETS</b>	<b>123,538.34</b>	<b>1,838,160.35</b>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-123,538.34	-123,538.34
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-952,208.30
31	8737	RESTRICTED - OTHER	.00	-315,451.29
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-446,962.42
		<b>TOTAL FUND BALANCE</b>	<b>-123,538.34</b>	<b>-1,838,160.35</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-123,538.34</b>	<b>-1,838,160.35</b>

## BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	879,045.55	5,557,763.80
		<b>TOTAL ASSETS</b>	<b>879,045.55</b>	<b>5,557,763.80</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-879,045.55	-879,045.55
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,134,336.53
	32	8737 RESTRICTED - OTHER	.00	-1,001,878.81
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,542,502.91
		<b>TOTAL FUND BALANCE</b>	<b>-879,045.55</b>	<b>-5,557,763.80</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-879,045.55</b>	<b>-5,557,763.80</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
36	6101		CASH IN BANK	-249,620.90	.00
36	6101	8105	CASH IN BANK	.00	66,488.05
36	6101	8112	CASH IN BANK	.00	125.00
36	6101	8517	CASH IN BANK	.00	13,830.70
36	6101	8518	CASH IN BANK	.00	21,729.66
36	6101	8519	CASH IN BANK	.00	102,946.30
36	6101	8523	CASH IN BANK	-78,900.02	.00
36	6101	8524	CASH IN BANK	.00	28,015.00
36	6101	8525	CASH IN BANK	-92,650.00	-645,016.88
36	6101	8526	CASH IN BANK	-587,002.47	-596,291.22
36	6105	8414	CASH WITH FISCAL AGENTS	.00	3.00
	TOTAL ASSETS			-1,008,173.39	-1,008,170.39
<b>LIABILITIES</b>					
36	7400		INTERFUND PAYABLES	249,620.90	.00
36	7421		ACCOUNTS PAYABLE	700,548.89	-1,450.00
	TOTAL LIABILITIES			950,169.79	-1,450.00
<b>FUND BALANCE</b>					
36	7602		EXPENDITURES CONTROL	58,003.60	58,003.60
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	951,616.79
	TOTAL FUND BALANCE			58,003.60	1,009,620.39
	TOTAL LIABILITIES + FUND BALANCE			1,008,173.39	1,008,170.39

## BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	279,250.98	444,798.69
40	6105	CASH WITH FISCAL AGENTS	.00	47,457.57
40	6111	INVESTMENTS	.00	5,903,009.52
40	6153	ACCOUNTS RECEIVABLE	-279,250.98	177,464.13
	TOTAL ASSETS		<u>.00</u>	<u>6,572,729.91</u>
<b>FUND BALANCE</b>				
40	8736	RESTRICTED - DEBT SERVICE	.00	-6,572,729.91
	TOTAL FUND BALANCE		<u>.00</u>	<u>-6,572,729.91</u>
	TOTAL LIABILITIES + FUND BALANCE		<u>.00</u>	<u>-6,572,729.91</u>



# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	17,683.24	905,756.41
51	6106	CASH - SCHOOL FOOD SERVICE	.00	76,805.34
51	6153	ACCOUNTS RECEIVABLE	.00	24,530.48
51	6171	INVENTORIES FOR CONSUMPTION	.00	35,518.73
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	123,320.00
51	6400P	Deferred outflows of resources	.00	162,042.00
<b>TOTAL ASSETS</b>			<b>17,683.24</b>	<b>1,327,972.96</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-4,417.09	-5,075.11
51	75410	UNFUNDED OPEB LIABILITY	.00	-343,253.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,257,403.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-161,645.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-93,280.00
<b>TOTAL LIABILITIES</b>			<b>-4,417.09</b>	<b>-1,860,656.11</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-29,208.34	-29,208.34
51	7602	EXPENDITURES CONTROL	15,942.19	15,942.19
51	87370	RESTRICTED - OTHER	.00	381,578.00
51	8737P	RESTRICTED-OTHER	.00	1,188,641.00
51	8739	RESTRICTED NET ASSETS	.00	-1,024,269.70
<b>TOTAL FUND BALANCE</b>			<b>-13,266.15</b>	<b>532,683.15</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-17,683.24</b>	<b>-1,327,972.96</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 1

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	.00	11,505.68
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	23,162.00
52	6400P	Deferred outflows of resources	.00	56,432.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>91,099.68</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITY	.00	-60,999.00
52	7541P	UNFUNDED PENSION LIABILITIES	.00	-255,090.00
52	77000	DEFERRED INFLOWS OF RESOURCES	.00	-23,425.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-14,016.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-353,530.00</b>
<b>FUND BALANCE</b>				
52	87370	RESTRICTED - OTHER	.00	61,262.00
52	8737P	RESTRICTED-OTHER	.00	212,674.00
52	8739	Restricted Net Assets	.00	-11,505.68
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>262,430.32</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-91,099.68</b>

# ELIZABETHTOWN INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 1

FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>					
76	6101	0077	CASH IN BANK	.00	2,390.00
76	6101	0078	CASH IN BANK	.00	9,765.03
76	6101	0081	CASH IN BANK	.00	702.59
76	6101	0087	CASH IN BANK	585.81	113,427.76
76	6101	0088	CASH IN BANK	.00	7,073.51
76	6101	0089	CASH IN BANK	5,587.66	175,007.65
76	6153		ACCOUNTS RECEIVABLE	-12,087.66	.00
TOTAL ASSETS				-5,914.19	308,366.54
<b>LIABILITIES</b>					
76	7421		ACCOUNTS PAYABLE	-6,500.00	-6,500.00
TOTAL LIABILITIES				-6,500.00	-6,500.00
<b>FUND BALANCE</b>					
76	6302		REVENUES CONTROL	-585.81	-585.81
76	7602		EXPENDITURES CONTROL	13,000.00	13,000.00
76	8737		RESTRICTED - OTHER	.00	-314,280.73
TOTAL FUND BALANCE				12,414.19	-301,866.54
TOTAL LIABILITIES + FUND BALANCE				5,914.19	-308,366.54

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2025 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	267,795.00
80	6211	LAND IMPROVEMENTS	.00	568,233.00
80	6212	ACCUMULATED DEPR LAND IMPROV	.00	-564,241.92
80	6221	BUILDINGS AND BUILD IMPROVE	.00	58,020,975.73
80	6222	ACC DEPRECIATION BUILDINGS	.00	-29,691,428.30
80	6231	TECHNOLOGY EQUIPMENT	.00	1,919,290.52
80	6232	ACCUM DEPRECIATION TECH EQUIP	.00	-1,891,180.94
80	6241	VEHICLES	.00	1,760,465.00
80	6242	ACCUM DEPRECIATION VEHICLES	.00	-1,267,844.80
80	6251	GENERAL	.00	1,444,227.23
80	6252	ACCUM DEPRECIATION GENERAL	.00	-1,057,275.95
80	6261	CONSTRUCTION IN PROGRESS	.00	1,242,758.10
TOTAL ASSETS			.00	30,751,772.67
FUND BALANCE				
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-30,751,772.67
TOTAL FUND BALANCE			.00	-30,751,772.67
TOTAL LIABILITIES + FUND BALANCE			.00	-30,751,772.67

## BALANCE SHEET FOR 2025 1

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS AND BUILD IMPROVE	.00	339,450.00
81	6222	ACC DEPRECIATION BUILDINGS	.00	-339,450.00
81	6251	GENERAL	.00	1,135,932.56
81	6252	ACCUM DEPRECIATION GENERAL	.00	-1,004,442.22
	TOTAL ASSETS		.00	131,490.34
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-131,490.34
	TOTAL FUND BALANCE		.00	-131,490.34
	TOTAL LIABILITIES + FUND BALANCE		.00	-131,490.34

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