

ELIZABETHTOWN INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	41,696.42	9,652,706.95
TOTAL ASSETS			41,696.42	9,652,706.95
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	249,704.78	-96.75
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	7,486.83
10	7469	LOCAL TAXES PAYABLE	.00	87.91
10	7470	PAYROLL DED AND WITHHOLDING	.00	-2,286.25
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	-124.95
10	7475	CERS WITHHELD PAYABLE	.00	-1,631.22
10	7603	PURCHASE OBLIGATIONS	4,408.63	27,000.31
TOTAL LIABILITIES			254,113.41	31,215.83
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,706,843.33	-23,868,338.81
10	7602	EXPENDITURES CONTROL	1,415,442.13	14,961,416.34
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-100,000.00
10	8745	COMMITTED - FUTURE CONSTR	.00	-650,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-4,408.63	-27,000.31
TOTAL FUND BALANCE			-295,809.83	-9,683,922.78
TOTAL LIABILITIES + FUND BALANCE			-41,696.42	-9,652,706.95

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	43,007.21	126,400.62
		TOTAL ASSETS	43,007.21	126,400.62
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	11,691.55	15.75
	20	7481 DEFERRED REVENUE	.00	-.05
	20	7603 PURCHASE OBLIGATIONS	362.65	22,175.27
		TOTAL LIABILITIES	12,054.20	22,190.97
FUND BALANCE				
	20	6302 REVENUES CONTROL	-235,748.66	-2,750,976.44
	20	7602 EXPENDITURES CONTROL	181,049.90	2,735,375.40
	20	8731 RESTRICTED GRANTS	.00	-110,815.28
	20	8753 ASSIGNED-PURCH OBL - CURRENT	-362.65	-22,175.27
		TOTAL FUND BALANCE	-55,061.41	-148,591.59
		TOTAL LIABILITIES + FUND BALANCE	-43,007.21	-126,400.62

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FUND: 21 DISTRICT ACTIVITY FUND ANNUAL				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	7600	CASH IN BANK	.00	34,292.96
21	6101	7605	CASH IN BANK	.00	6,279.24
21	6101	7610	CASH IN BANK	.00	23,969.25
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	-40.98	13,048.25
21	6101	7650	CASH IN BANK	.00	5,170.00
TOTAL ASSETS				-40.98	95,600.94
LIABILITIES					
21	7421		ACCOUNTS PAYABLE	40.98	.00
21	7603		PURCHASE OBLIGATIONS	1,254.00	1,254.00
TOTAL LIABILITIES				1,294.98	1,254.00
FUND BALANCE					
21	6302		REVENUES CONTROL	.00	-26,611.00
21	7602		EXPENDITURES CONTROL	.00	26,294.20
21	8737		RESTRICTED - OTHER	.00	-95,284.14
21	8753		ASSIGNED-PURCH OBL - CURRENT	-1,254.00	-1,254.00
TOTAL FUND BALANCE				-1,254.00	-96,854.94
TOTAL LIABILITIES + FUND BALANCE				40.98	-95,600.94

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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	-470,092.36
			TOTAL FUND BALANCE		.00	-470,092.36
			TOTAL LIABILITIES + FUND BALANCE		.00	-470,092.36

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BALANCE SHEET FOR 2025 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	-950,378.59	940,631.22
		TOTAL ASSETS	-950,378.59	940,631.22
FUND BALANCE				
	31	6302 REVENUES CONTROL	-954,038.01	-1,130,425.81
	31	7602 EXPENDITURES CONTROL	952,208.30	952,208.30
	31	8734 RESTRICTED-SFCC ESCROW-PRIOR	952,208.30	.00
	31	8737 RESTRICTED - OTHER	.00	-315,451.29
	31	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-446,962.42
		TOTAL FUND BALANCE	950,378.59	-940,631.22
		TOTAL LIABILITIES + FUND BALANCE	950,378.59	-940,631.22

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-2,133,237.32	2,787,804.76
		TOTAL ASSETS	-2,133,237.32	2,787,804.76
FUND BALANCE				
	32	6302 REVENUES CONTROL	-2,140,650.99	-4,242,747.36
	32	7602 EXPENDITURES CONTROL	2,139,551.78	3,999,324.32
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	2,134,336.53	.00
	32	8737 RESTRICTED - OTHER	.00	-1,001,878.81
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,542,502.91
		TOTAL FUND BALANCE	2,133,237.32	-2,787,804.76
		TOTAL LIABILITIES + FUND BALANCE	2,133,237.32	-2,787,804.76

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
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	8524	CASH IN BANK	.00	28,015.00
36	6101	8525	CASH IN BANK	3,086,494.83	1,721,703.69
36	6105	8414	CASH WITH FISCAL AGENTS	.00	3.00
TOTAL ASSETS				3,086,494.83	1,954,841.40
FUND BALANCE					
36	6302		REVENUES CONTROL	-3,086,544.83	-3,707,680.71
36	7602		EXPENDITURES CONTROL	50.00	801,222.52
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	951,616.79
TOTAL FUND BALANCE				-3,086,494.83	-1,954,841.40
TOTAL LIABILITIES + FUND BALANCE				-3,086,494.83	-1,954,841.40

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BALANCE SHEET FOR 2025 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
40	6101	CASH IN BANK	-434,279.94		.00
40	6105	CASH WITH FISCAL AGENTS	.00		47,457.57
40	6111	INVESTMENTS	.00		5,903,009.52
40	6153	ACCOUNTS RECEIVABLE	.00		173,827.26
	TOTAL ASSETS		-434,279.94		6,124,294.35
LIABILITIES					
40	7421	ACCOUNTS PAYABLE	50,253.13		.00
	TOTAL LIABILITIES		50,253.13		.00
FUND BALANCE					
40	6302	REVENUES CONTROL	-50,253.13		-1,539,887.38
40	7602	EXPENDITURES CONTROL	434,279.94		1,984,686.07
40	8736	RESTRICTED - DEBT SERVICE	.00		-6,569,093.04
	TOTAL FUND BALANCE		384,026.81		-6,124,294.35
	TOTAL LIABILITIES + FUND BALANCE		434,279.94		-6,124,294.35

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-3,793.52	677,574.75
51	6106	CASH - SCHOOL FOOD SERVICE	2,653.02	96,493.96
51	6171	INVENTORIES FOR CONSUMPTION	.00	35,518.73
51	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	124,832.00
51	6400P	Deferred Outflows of resources	.00	342,800.00
51	65410	OPED ASSETS	.00	99,759.00
TOTAL ASSETS			-1,140.50	1,376,978.44
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	77,634.94	.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,141,475.00
51	77000	DEFERRED INFLOWS OF RESOURCES	.00	-519,997.00
51	7700P	DEFERRED INFLOW OF RESOURCES	.00	-289,334.00
TOTAL LIABILITIES			77,634.94	-1,950,806.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-147,748.38	-1,104,002.84
51	7602	EXPENDITURES CONTROL	71,253.94	1,318,685.10
51	87370	RESTRICTED - OTHER	.00	295,406.00
51	8737P	RESTRICTED-OTHER	.00	1,088,009.00
51	8739	RESTRICTED NET ASSETS	.00	-1,024,269.70
TOTAL FUND BALANCE			-76,494.44	573,827.56
TOTAL LIABILITIES + FUND BALANCE			1,140.50	-1,376,978.44

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FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	.00	11,540.68
52	64000	DEFERRED OUTFLOWS OF RESOURCES	.00	30,406.00
52	6400P	Deferred Outflows of resources	.00	104,797.00
TOTAL ASSETS			.00	146,743.68
LIABILITIES				
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	-30,669.00
52	7700P	DEFERRED INFLOW OF RESOURCES	.00	-62,381.00
TOTAL LIABILITIES			.00	-409,139.00
FUND BALANCE				
52	7602	EXPENDITURES CONTROL	.00	-35.00
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
TOTAL FUND BALANCE			.00	262,395.32
TOTAL LIABILITIES + FUND BALANCE			.00	-146,743.68

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FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
76	6101	0077	CASH IN BANK	.00	3,400.00
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	463.41	113,666.71
76	6101	0088	CASH IN BANK	.00	7,073.51
76	6101	0089	CASH IN BANK	.00	178,350.87
TOTAL ASSETS				463.41	312,958.71
FUND BALANCE					
76	6302		REVENUES CONTROL	-463.41	-32,817.98
76	7602		EXPENDITURES CONTROL	.00	34,140.00
76	8737		RESTRICTED - OTHER	.00	-314,280.73
TOTAL FUND BALANCE				-463.41	-312,958.71
TOTAL LIABILITIES + FUND BALANCE				-463.41	-312,958.71

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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	1,184,754.50
TOTAL ASSETS			.00	30,693,769.07
FUND BALANCE				
80	8710	INVESTMENT IN GOVERN ASSETS	.00	-30,693,769.07
TOTAL FUND BALANCE			.00	-30,693,769.07
TOTAL LIABILITIES + FUND BALANCE			.00	-30,693,769.07

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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

** END OF REPORT - Generated by denise morgan **