

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 1      GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-275,480.55	6,578,331.49
10	6120	TAXES RECEIVABLE	-165,338.66	.00
10	6153	ACCOUNTS RECEIVABLE	-620.90	.00
TOTAL ASSETS			-441,440.11	6,578,331.49
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	186,956.83	-96.75
10	7461	ACCR SALARIES & BENEFIT PAYABLE	6,174.88	7,486.83
10	7469	LOCAL TAXES PAYABLE	.00	87.91
10	7470	PAYROLL DED AND WITHHOLDING	42,906.54	-5,120.93
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	352.47
10	7472	FICA/MED W/H PAYABLE	-.23	1,084.14
10	7473	STATE TAX WITHHELD PAYABLE	.00	238.63
10	7474	KTRS WITHHELD PAYABLE	.00	-124.95
10	7475	CERS WITHHELD PAYABLE	.00	-1,580.34
10	7603	PURCHASE OBLIGATIONS	107,948.04	107,948.04
TOTAL LIABILITIES			343,986.06	110,275.05
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,204,291.80	-1,204,291.80
10	7602	EXPENDITURES CONTROL	1,409,693.89	1,409,693.89
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	-107,948.04	-107,948.04
10	8770	UNASSIGNED FUND BALANCE	.00	-6,036,060.59
TOTAL FUND BALANCE			97,454.05	-6,688,606.54
TOTAL LIABILITIES + FUND BALANCE			441,440.11	-6,578,331.49

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	149,145.53	173,821.29
20	6153	ACCOUNTS RECEIVABLE	-183,873.45	.00
TOTAL ASSETS			-34,727.92	173,821.29
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	940.97	15.75
20	7481	DEFERRED REVENUE	98,973.85	-.05
20	7603	PURCHASE OBLIGATIONS	36,726.56	36,726.56
TOTAL LIABILITIES			136,641.38	36,742.26
FUND BALANCE				
20	6302	REVENUES CONTROL	-132,795.71	-132,795.71
20	7602	EXPENDITURES CONTROL	67,608.81	67,608.81
20	8731	RESTRICTED GRANTS	.00	-108,650.09
20	8753	ASSIGNED-PURCH OBL - CURRENT	-36,726.56	-36,726.56
TOTAL FUND BALANCE			-101,913.46	-210,563.55
TOTAL LIABILITIES + FUND BALANCE			34,727.92	-173,821.29

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 21 DISTRICT ACTIVITY FUND ANNUAL				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	7600	CASH IN BANK	-2,850.00	30,950.33
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	3,544.35
21	6101	7620	CASH IN BANK	.00	7,180.08
21	6101	7625	CASH IN BANK	.00	3,170.17
21	6101	7635	CASH IN BANK	.00	8,383.25
21	6101	7650	CASH IN BANK	.00	5,170.00
TOTAL ASSETS				-2,850.00	88,646.67
FUND BALANCE					
21	7602		EXPENDITURES CONTROL	2,850.00	2,850.00
21	8737		RESTRICTED - OTHER	.00	-91,496.67
TOTAL FUND BALANCE				2,850.00	-88,646.67
TOTAL LIABILITIES + FUND BALANCE				2,850.00	-88,646.67

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 25 SCHOOL ACTIVITY FUND					NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	25	6106	7710	OTHER CASH IN BANK	.00	385,641.28
	25	6106	7715	OTHER CASH IN BANK	.00	18,350.34
	25	6106	7720	OTHER CASH IN BANK	.00	7,193.73
	25	6106	7725	OTHER CASH IN BANK	.00	2,287.56
	25	6106	7735	OTHER CASH IN BANK	.00	77,743.22
			TOTAL ASSETS		.00	491,216.13
FUND BALANCE						
	25	8737		RESTRICTED - OTHER	.00	-491,216.13
			TOTAL FUND BALANCE		.00	-491,216.13
			TOTAL LIABILITIES + FUND BALANCE		.00	-491,216.13

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	116,466.41	1,012,049.08
			TOTAL ASSETS	116,466.41	1,012,049.08
FUND BALANCE					
	31	6302	REVENUES CONTROL	-116,466.41	-116,466.41
	31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-446,962.42
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-448,620.25
			TOTAL FUND BALANCE	-116,466.41	-1,012,049.08
			TOTAL LIABILITIES + FUND BALANCE	-116,466.41	-1,012,049.08

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	826,878.53	4,399,451.31
			TOTAL ASSETS	826,878.53	4,399,451.31
FUND BALANCE					
	32	6302	REVENUES CONTROL	-826,878.53	-826,878.53
	32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-1,542,502.91
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-2,030,069.87
			TOTAL FUND BALANCE	-826,878.53	-4,399,451.31
			TOTAL LIABILITIES + FUND BALANCE	-826,878.53	-4,399,451.31

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

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	-57,748.29	656,798.26
36	6105	8414	CASH WITH FISCAL AGENTS	.00	3.00
36	6106	8525	OTHER CASH IN BANK	-552,518.45	23,136,987.48
TOTAL ASSETS				-610,266.74	24,026,923.45
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	595,034.13	.00
TOTAL LIABILITIES				595,034.13	.00
FUND BALANCE					
36	7602		EXPENDITURES CONTROL	15,232.61	15,232.61
36	8735		RESTRICTED-FUTURE CONSTR BG-1	.00	-24,042,156.06
TOTAL FUND BALANCE				15,232.61	-24,026,923.45
TOTAL LIABILITIES + FUND BALANCE				610,266.74	-24,026,923.45

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6105	CASH WITH FISCAL AGENTS	.00	55,146.06
	40	6111	INVESTMENTS	.00	6,894,860.37
	40	6153	ACCOUNTS RECEIVABLE	.00	225,558.31
		TOTAL ASSETS		.00	7,175,564.74
FUND BALANCE					
	40	8736	RESTRICTED - DEBT SERVICE	.00	-7,175,564.74
		TOTAL FUND BALANCE		.00	-7,175,564.74
		TOTAL LIABILITIES + FUND BALANCE		.00	-7,175,564.74



# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	38,021.58	595,588.35
51	6106	CASH - SCHOOL FOOD SERVICE	407.39	104,143.07
51	6153	ACCOUNTS RECEIVABLE	.00	65,740.34
51	6171	INVENTORIES FOR CONSUMPTION	.00	26,736.72
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			38,428.97	1,359,599.48
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	251.78	.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			251.78	-1,950,806.00
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-69,853.31	-69,853.31
51	7602	EXPENDITURES CONTROL	31,172.56	31,172.56
51	87370	RESTRICTED - OTHER	.00	295,406.00
51	8737P	RESTRICTED-OTHER	.00	1,088,009.00
51	8739	RESTRICTED NET ASSETS	.00	-753,527.73
TOTAL FUND BALANCE			-38,680.75	591,206.52
TOTAL LIABILITIES + FUND BALANCE			-38,428.97	-1,359,599.48

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

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	87370	RESTRICTED - OTHER	.00	61,262.00
	52	8737P	RESTRICTED-OTHER	.00	212,674.00
	52	8739	Restricted Net Assets	.00	-11,540.68
	TOTAL FUND BALANCE			.00	262,395.32
	TOTAL LIABILITIES + FUND BALANCE			.00	-146,743.68

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 1

FUND: 7011 FIDUCIARY FUND - PRIVATE PURPO				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
76	6101	0077	CASH IN BANK	-2,700.00	2,400.00
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	-1,009.30	114,175.23
76	6101	0088	CASH IN BANK	.00	7,073.51
76	6101	0089	CASH IN BANK	3,834.97	188,151.14
76	6153		ACCOUNTS RECEIVABLE	-12,334.97	.00
TOTAL ASSETS				-12,209.30	322,267.50
FUND BALANCE					
76	6302		REVENUES CONTROL	-990.70	-990.70
76	7602		EXPENDITURES CONTROL	13,200.00	13,200.00
76	8737		RESTRICTED - OTHER	.00	-334,476.80
TOTAL FUND BALANCE				12,209.30	-322,267.50
TOTAL LIABILITIES + FUND BALANCE				12,209.30	-322,267.50

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 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	-565,260.92
80	6221	BUILDINGS AND BUILD IMPROVE	143,350.00	58,941,431.82
80	6222	ACC DEPRECIATION BUILDINGS	.00	-31,251,970.81
80	6231	TECHNOLOGY EQUIPMENT	.00	1,931,510.72
80	6232	ACCUM DEPRECIATION TECH EQUIP	.00	-1,897,440.52
80	6241	VEHICLES	.00	1,924,982.00
80	6242	ACCUM DEPRECIATION VEHICLES	.00	-1,336,281.70
80	6251	GENERAL	.00	1,444,227.23
80	6252	ACCUM DEPRECIATION GENERAL	.00	-1,085,234.68
80	6261	CONSTRUCTION IN PROGRESS	.00	3,855,947.41
TOTAL ASSETS			143,350.00	32,797,938.55
FUND BALANCE				
80	8710	INVESTMENT IN GOVERN ASSETS	-143,350.00	-32,797,938.55
TOTAL FUND BALANCE			-143,350.00	-32,797,938.55
TOTAL LIABILITIES + FUND BALANCE			-143,350.00	-32,797,938.55

# ELIZABETHTOWN INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2026 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	1,173,972.56
81	6252	ACCUM DEPRECIATION GENERAL	.00	-1,012,913.74
TOTAL ASSETS			.00	161,058.82
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-161,058.82
TOTAL FUND BALANCE			.00	-161,058.82
TOTAL LIABILITIES + FUND BALANCE			.00	-161,058.82

\*\* END OF REPORT - Generated by Adam Hinton \*\*