

BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,625,220.57
INVESTMENTS	9,693.61
ACCOUNTS RECEIVABLE	130,901.69
PREPAID EXPENDITURES	95,506.32
TOTAL ASSETS	3,861,322.19
LIABILITIES	
ACCOUNTS PAYABLE	-96,286.02
ACCR SALARIES & BENEFIT PAYABLE	-55,291.28
A/P AMERICAN EXPRESS FINANCIAL NATIONWIDE	-91.65
ANTHEM ACCOUNTS PAYABLE	-3,618.59
A/P KST DEFERRED COMPENSATION	-75,635.78
WORKMAN'S COMPENSATION	-7,860.00
CERS WITHHELD PAYABLE	-63,242.98
SICK LEAVE PAYABLE IN PROCESS	-298.30
TOTAL LIABILITIES	-384,629.60
FUND BALANCE	
NONSPENDABLE-PREPAIDS	-95,506.32
ASSIGNED-PURCH OBL - PRD 13/YE	-24,908.08
UNASSIGNED FUND BALANCE	-3,356,278.19
TOTAL FUND BALANCE FOR FUND 1	-3,476,692.59

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	302,805.91
ACCOUNTS RECEIVABLE	787,551.13
TOTAL ASSETS	1,090,357.04
LIABILITIES	
ACCOUNTS PAYABLE	-644,023.07
DEFERRED REVENUE	-446,433.89
TOTAL LIABILITIES	-1,090,456.96
FUND BALANCE	
RESTRICTED - OTHER	-179,502.06
ASSIGNED-PURCH OBL - PRD 13/YE	179,601.98
TOTAL FUND BALANCE FOR FUND 2	99.92

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DIST ACTIVITY (SPEC REV ANN) (21)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	21,389.58
TOTAL ASSETS	21,389.58
LIABILITIES	
ACCOUNTS PAYABLE	-343.41
TOTAL LIABILITIES	-343.41
FUND BALANCE	
RESTRICTED - OTHER	-21,046.17
TOTAL FUND BALANCE FOR FUND 21	-21,046.17

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SPECIAL REVENUE SAF (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	386,558.31
TOTAL ASSETS	386,558.31
FUND BALANCE	
UNASSIGNED FUND BALANCE	-386,558.31
TOTAL FUND BALANCE FOR FUND 25	-386,558.31

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

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CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,640,819.72
TOTAL ASSETS	3,640,819.72
LIABILITIES	
ACCOUNTS PAYABLE	-852,484.33
TOTAL LIABILITIES	-852,484.33
FUND BALANCE	
RESTRICTED - OTHER	-2,788,335.39
TOTAL FUND BALANCE FOR FUND 360	-2,788,335.39

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FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	3,116,819.48
ACCOUNTS RECEIVABLE	11,011.44
INVENTORIES FOR CONSUMPTION	58,293.86
DEFERRED OUTFLOWS OPEB	77,704.40
DEFERRED OUTFLOWS PENSION	379,163.20
SFS-FUNDED OPEB ASSETS	21,669.00
TOTAL ASSETS	3,664,661.38
LIABILITIES	
ACCOUNTS PAYABLE	3,272.72
SICK LEAVE PAYABLE IN PROCESS	-22,601.00
UNFUNDED PENSION LIABILITIES	-1,244,005.86
DEFERRED INFLOW OPEB	-277,099.09
DEFERRED INFLOW PENSION	-190,904.44
TOTAL LIABILITIES	-1,731,337.67
FUND BALANCE	
UNRESTRICTED NET ASSETS	-3,063,949.14
REST-OTH UNFUNDED PENSION LIAB	1,233,472.79
RESTRICTED-NET ASSETS(FD SVC)	-102,847.36
TOTAL FUND BALANCE FOR FUND 51	-1,933,323.71

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FISCAL AGENT FUND (60)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	36,973.96
TOTAL ASSETS	36,973.96
FUND BALANCE	
RESTRICTED - OTHER	-35,225.00
UNASSIGNED FUND BALANCE	-1,748.96
TOTAL FUND BALANCE FOR FUND 60	-36,973.96

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	ACCOUNT BALANCE
GOVERNMENTAL ASSETS (8)	
ASSETS	
LAND	542,261.00
LAND IMPROVEMENTS	1,177,962.71
BUILDING & BUILD IMPROVEMENTS	46,779,187.69
TECHNOLOGY EQUIPMENT	219,050.80
VEHICLES	4,868,677.44
GENERAL EQUIPMENT	1,206,940.20
CONSTRUCTION IN PROGRESS	4,663,865.65
TOTAL ASSETS	59,457,945.49
LIABILITIES	
ACCUM DEP - LAND IMPROVEMENT	-852,514.96
ACCUM DEP - BUILDING & IMPROVE	-19,794,241.47
ACCUM DEP - TECHNOLOGY	-569,677.20
ACCUM DEP - VEHICLES	-3,938,605.40
ACCUM DEP - GENERAL EQUIPMENT	-754,277.63
TOTAL LIABILITIES	-25,909,316.66
FUND BALANCE	
INVESTMENTS GOVERNMENTAL ASSET	-33,548,628.83
TOTAL FUND BALANCE FOR FUND 8	-33,548,628.83

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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

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