

## BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
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
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-96,286.02
ACCR SALARIES & BENEFIT PAYABLE	-55,291.28
A/P AMERICAN EXPRESS FINANCIAL	-91.65
NATIONWIDE	-3,618.59
ANTHEM ACCOUNTS PAYABLE	-75,635.78
A/P KST DEFERRED COMPENSATION	-7,860.00
WORKMAN'S COMPENSATION	-63,242.98
CERS WITHHELD PAYABLE	-298.30
SICK LEAVE PAYABLE IN PROCESS	-82,305.00
TOTAL LIABILITIES	-384,629.60
<b>FUND BALANCE</b>	
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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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



## BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL ASSETS (8)		ACCOUNT BALANCE
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 IMPROVMENT		-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

## BALANCE SHEET REPORT FOR FY2025

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

## BALANCE SHEET REPORT FOR FY2025

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

BALANCE SHEET REPORT FOR FY2025

LONG TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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\*\* END OF REPORT - Generated by Brandi Burnett \*\*