

\*\*\*CASEY COUNTY SCHOOL DISTRICT\*\*\*



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	6,482,293.00	11,846,823.38
10	6131	RECEIVABLE FROM SPECIAL REV FN	-5,248,128.58	.00
		<b>TOTAL ASSETS</b>	<b>1,234,164.42</b>	<b>11,846,823.38</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	60,189.63	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	125,531.91	-20.57
10	7603	PURCHASE OBLIGATIONS	35,119.95	81,908.16
		<b>TOTAL LIABILITIES</b>	<b>220,841.49</b>	<b>81,887.59</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,728,472.22	-1,728,472.22
10	7602	EXPENDITURES CONTROL	308,586.26	308,586.26
10	8732	RESTRICTE - SICK LEAVE PAYABLE	.00	-72,185.28
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-106,500.00
10	8745	COMMITTED - FUTURE CONSTR	.00	-820,000.00
10	8747	COMMITTED - OTHER	.00	-1,349,000.00
10	8753	ASSIGNED-PURCH OBL - CURRENT	-35,119.95	-81,908.16
10	8770	UNASSIGNED FUND BALANCE	.00	-8,079,231.57
		<b>TOTAL FUND BALANCE</b>	<b>-1,455,005.91</b>	<b>-11,928,710.97</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-1,234,164.42</b>	<b>-11,846,823.38</b>

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BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-366,219.19	-366,219.19
20	6153	ACCOUNTS RECEIVABLE	-6,550,213.78	.00
		<b>TOTAL ASSETS</b>	<b>-6,916,432.97</b>	<b>-366,219.19</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	5,248,128.58	.00
20	7421	ACCOUNTS PAYABLE	238,854.26	-1,009.25
20	7481	DEFERRED REVENUE	.00	-929,951.58
20	7603	PURCHASE OBLIGATIONS	698,224.39	958,708.13
		<b>TOTAL LIABILITIES</b>	<b>6,185,207.23</b>	<b>27,747.30</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	1,358,416.04	1,358,416.04
20	7602	EXPENDITURES CONTROL	71,034.09	71,034.09
20	8731	RESTRICTED GRANTS	.00	-132,270.11
20	8753	ASSIGNED-PURCH OBL - CURRENT	-698,224.39	-958,708.13
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-260,483.74	.00
20	8770	UNASSIGNED FUND BALANCE	260,483.74	.00
		<b>TOTAL FUND BALANCE</b>	<b>731,225.74</b>	<b>338,471.89</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>6,916,432.97</b>	<b>366,219.19</b>

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BALANCE SHEET FOR 2025 1

FUND: 25 SPEC REV STUDENT ACTIVITY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	OTHER CASH	.00	247,580.02
25	6153	ACCOUNTS RECEIVABLE	.00	1,150.00
		TOTAL ASSETS	.00	248,730.02
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	-417.78
		TOTAL LIABILITIES	.00	-417.78
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-248,312.24
		TOTAL FUND BALANCE	.00	-248,312.24
		TOTAL LIABILITIES + FUND BALANCE	.00	-248,730.02

BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	2,185.56
		TOTAL ASSETS	.00	2,185.56
FUND BALANCE				
	31	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-2,185.56
		TOTAL FUND BALANCE	.00	-2,185.56
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,185.56

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BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	300,867.90
		TOTAL ASSETS	.00	300,867.90
FUND BALANCE				
32	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-202,144.45
32	8737	RESTRICTED - OTHER	.00	-98,723.45
		TOTAL FUND BALANCE	.00	-300,867.90
		TOTAL LIABILITIES + FUND BALANCE	.00	-300,867.90

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BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-810,974.81	3,361,242.74
		<b>TOTAL ASSETS</b>	<b>-810,974.81</b>	<b>3,361,242.74</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	259,940.21	.00
36	7603	PURCHASE OBLIGATIONS	.00	38,359.70
		<b>TOTAL LIABILITIES</b>	<b>259,940.21</b>	<b>38,359.70</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-6,943.24	-6,943.24
36	7602	EXPENDITURES CONTROL	557,977.84	557,977.84
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-3,912,277.34
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-38,359.70
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-38,359.70	.00
36	8770	UNASSIGNED FUND BALANCE	38,359.70	.00
		<b>TOTAL FUND BALANCE</b>	<b>551,034.60</b>	<b>-3,399,602.44</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>810,974.81</b>	<b>-3,361,242.74</b>

BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-32,539.88	-32,539.88
		TOTAL ASSETS	-32,539.88	-32,539.88
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	32,539.88	32,539.88
		TOTAL FUND BALANCE	32,539.88	32,539.88
		TOTAL LIABILITIES + FUND BALANCE	32,539.88	32,539.88

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-8,639.04	786,925.61
51	6171	INVENTORIES FOR CONSUMPTION	.00	25,341.45
51	64000	DEFERRED OUTFL OPEB LIABILITY	.00	164,027.00
51	6400P	DEF OUTFLOWS PENSION	.00	324,394.00
	<b>TOTAL ASSETS</b>		<b>-8,639.04</b>	<b>1,300,688.06</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	1,057.46	.00
51	75410	UNFUNDED OPEB LIABILITY	.00	-357,516.00
51	7541P	UNFUNDED LIABILITIES PENSION	.00	-1,309,817.00
51	7603	PURCHASE OBLIGATIONS	415.66	10,041.84
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-194,776.00
51	7700P	DEFERRED INFLOWS PENSION	.00	-162,583.00
	<b>TOTAL LIABILITIES</b>		<b>1,473.12</b>	<b>-2,014,650.16</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-2,618.61	-2,618.61
51	7602	EXPENDITURES CONTROL	10,200.19	10,200.19
51	87370	RESTRICTED OTHER OPEB LIAB	.00	388,265.00
51	8737P	RESTRICTED-OTHER PENSION LIAB	.00	1,148,006.00
51	8739	RESTRICTED-NET ASSETS	.00	-794,507.19
51	8739I	RESTRICTED INVENTORY	.00	-25,341.45
51	8753	ASSIGNED-PURCH OBL - CURRENT	-415.66	-10,041.84
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-9,626.18	.00
51	8770	UNASSIGNED FUND BALANCE	9,626.18	.00
	<b>TOTAL FUND BALANCE</b>		<b>7,165.92</b>	<b>713,962.10</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>8,639.04</b>	<b>-1,300,688.06</b>



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BALANCE SHEET FOR 2025 1

FUND: 52 DAY CARE OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	24,793.78	495,852.28
52	64000	DEFERRED OUTFL OPEB LIABILITY	.00	18,922.00
52	6400P	DEF OUTFLOWS PENSION	.00	37,421.00
	<b>TOTAL ASSETS</b>		<b>24,793.78</b>	<b>552,195.28</b>
<b>LIABILITIES</b>				
52	75410	UNFUNDED OPEB LIABILITY	.00	-41,241.00
52	7541P	UNFUNDED LIABILITIES PENSION	.00	-151,095.00
52	7603	PURCHASE OBLIGATIONS	.00	137.00
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-22,468.00
52	7700P	DEFERRED INFLOWS PENSION	.00	-18,755.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-233,422.00</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-24,793.78	-24,793.78
52	87370	RESTRICTED OTHER OPEB LIAB	.00	44,787.00
52	8737P	RESTRICTED-OTHER PENSION LIAB	.00	132,429.00
52	8739	RESTRICTED-NET ASSETS	.00	-471,058.50
52	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-137.00
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-137.00	.00
52	8770	UNASSIGNED FUND BALANCE	137.00	.00
	<b>TOTAL FUND BALANCE</b>		<b>-24,793.78</b>	<b>-318,773.28</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-24,793.78</b>	<b>-552,195.28</b>

\*\*\*CASEY COUNTY SCHOOL DISTRICT\*\*\*



BALANCE SHEET FOR 2025 1

FUND: 54 COMMUNITY ED OPERATIONS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
54	6101	CASH IN BANK	.00	12,560.01
54	64000	DEFERRED OUTFL OPEB LIABILITY	.00	37.00
54	6400P	DEF OUTFLOWS PENSION	.00	93.00
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>12,690.01</b>
<b>LIABILITIES</b>				
54	75410	UNFUNDED OPEB LIABILITY	.00	-99.00
54	7541P	UNFUNDED LIABILITIES PENSION	.00	-414.00
54	77000	DEFERRED INFLOW OPEB LIAB	.00	-43.00
54	7700P	DEFERRED INFLOWS PENSION	.00	-29.00
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-585.00</b>
<b>FUND BALANCE</b>				
54	87370	RESTRICTED OTHER OPEB LIAB	.00	105.00
54	8737P	RESTRICTED-OTHER PENSION LIAB	.00	350.00
54	8739	RESTRICTED-NET ASSETS	.00	-12,560.01
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-12,105.01</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-12,690.01</b>

**BALANCE SHEET FOR 2025 1**

FUND: 7000 FIDUCIARY - PENSION, INVEST, PRI			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH IN BANK	.00	2,913.75
		TOTAL ASSETS	.00	2,913.75
FUND BALANCE				
	70	8737 RESTRICTED - OTHER	.00	-2,913.75
		TOTAL FUND BALANCE	.00	-2,913.75
		TOTAL LIABILITIES + FUND BALANCE	.00	-2,913.75

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BALANCE SHEET FOR 2025 1

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	914,397.00
80	6211	LAND IMPROVEMENTS	.00	1,731,505.11
80	6212	ACCUM DEPR LAND IMPROVEMENTS	.00	-1,312,015.45
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	49,920,129.00
80	6222	ACCUM DEPR BUILDINGS	.00	-19,293,513.85
80	6231	TECHNOLOGY EQUIPMENT	.00	133,021.08
80	6232	ACCUM DEPR TECH EQUIPMENT	.00	-155,207.88
80	6241	FIXED ASSETS - VEHICLES	.00	4,364,020.39
80	6242	ACCUM. DEPREC.-MACHINERY/EQUIP	.00	-3,572,075.85
80	6251	GENERAL EQUIPMENT	.00	980,226.11
80	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-581,930.64
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,873,383.44
TOTAL ASSETS			.00	35,001,938.46
FUND BALANCE				
80	8710	INVESTMENT GOVERNMENTAL ASSET	.00	-35,001,938.46
TOTAL FUND BALANCE			.00	-35,001,938.46
TOTAL LIABILITIES + FUND BALANCE			.00	-35,001,938.46

**BALANCE SHEET FOR 2025 1**

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6251	GENERAL EQUIPMENT	.00	879,006.21
81	6252	ACCUM DEPR GENERAL EQUIPMENT	.00	-695,236.77
		TOTAL ASSETS	.00	183,769.44
FUND BALANCE				
81	8711	INVESTMENT BUSINESS ASSETS	.00	-183,769.44
		TOTAL FUND BALANCE	.00	-183,769.44
		TOTAL LIABILITIES + FUND BALANCE	.00	-183,769.44

\*\* END OF REPORT - Generated by Hagen Williams \*\*