## BALANCE SHEET REPORT FOR FY2025

| GENERAL FUND (1) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH IN BANK | 26,493,357.39 |
| SUMMER PAYROLLS NOT DISTRIBUTE | 3,197,595.48 |
| CASH-W/C SELF-INS ACCOUNT | 144,507.35 |
| RECEIVABLE FROM CONST FND | 307,183.99 |
| ACCOUNTS RECEIVABLE | 1,014,529.30 |
| TOTAL ASSETS | 31,157,173.51 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -721,301.93 |
| ACCR SALARIES & BENEFT PAYABLE | -25,134.89 |
| SUMMER PAYROLLS NOT DISTRIBUTE | -3,197,595.48 |
| OTHER CURRENT LIABILITIES | -15,578.79 |
| TOTAL LIABILITIES | -3,959,611.09 |
| FUND BALANCE | |
| COMMITTED - SITE-BASED CFWD | -169,631.52 |
| COMMITTED - SICK LEAVE | -584,000.00 |
| COMMITTED - OTHER-w/c | -1,100,000.00 |
| ASSIGNED-PURCH OBL - PRD 13/YE | -422,077.88 |
| UNASSIGNED FUND BALANCE | -24,921,853.02 |
| TOTAL FUND BALANCE FOR FUND 1 | -27,197,562.42 |

## BALANCE SHEET REPORT FOR FY2025

| SPECIAL REVENUE (2) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH IN BANK | -4,840,870.41 |
| ACCOUNTS RECEIVABLE | 6,173,261.02 |
| TOTAL ASSETS | 1,332,390.61 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -193,002.19 |
| ACCR SALARIES & BENEFT PAYABLE | -171,881.02 |
| ADVANCES FROM GRANTORS | -967,507.40 |
| TOTAL LIABILITIES | -1,332,390.61 |
| FUND BALANCE | |
| ASSIGNED-PURCH OBL - CURRENT | 241,260.99 |
| ASSIGNED-PURCH OBL - PRD 13/YE | -241,260.99 |
| TOTAL FUND BALANCE FOR FUND 2 | .00 |

## BALANCE SHEET REPORT FOR FY2025

| DISTRICT ACTIVITY FD (ANNUAL) (21) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH IN BANK | 190,082.24 |
| TOTAL ASSETS | 190,082.24 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -8,083.09 |
| TOTAL LIABILITIES | -8,083.09 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -181,999.15 |
| TOTAL FUND BALANCE FOR FUND 21 | -181,999.15 |

## BALANCE SHEET REPORT FOR FY2025

| FUND 25-STUDENT ACTIVITY FUNDS (25) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH IN BANK | -44,015.78 |
| OTHER CASH-STU ACTIVITY FUNDS | 1,290,909.99 |
| ACCOUNTS RECEIVABLE | 5,263.61 |
| TOTAL ASSETS | 1,252,157.82 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -43,011.54 |
| TOTAL LIABILITIES | -43,011.54 |
| FUND BALANCE | |
| RESTRICTED - OTHER | -1,209,146.28 |
| TOTAL FUND BALANCE FOR FUND 25 | -1,209,146.28 |

## BALANCE SHEET REPORT FOR FY2025

| CONSTRUCTION FUND (360) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH IN BANK | 1,282,102.05 |
| INVESTMENTS | 15,153,517.52 |
| TOTAL ASSETS | 16,435,619.57 |
| LIABILITIES | |
| INTERFUND PAYABLES | -307,183.99 |
| ACCOUNTS PAYABLE | -167,898.66 |
| TOTAL LIABILITIES | -475,082.65 |
| FUND BALANCE | |
| RESTRICTED-FUTURE CONSTR BG-1 | -15,960,536.92 |
| TOTAL FUND BALANCE FOR FUND 360 | -15,960,536.92 |

## BALANCE SHEET REPORT FOR FY2025

| DEBT SERVICE FUND (400) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH WITH FISCAL AGENTS | 1,633,427.79 |
| CASH WITH FISCAL AGENT-2 | 747,340.21 |
| TOTAL ASSETS | 2,380,768.00 |
| FUND BALANCE | |
| RESTRICTED - DEBT SERVICE | -2,380,768.00 |
| TOTAL FUND BALANCE FOR FUND 400 | -2,380,768.00 |

## BALANCE SHEET REPORT FOR FY2025

| FOOD SERVICE FUND (51) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| CASH IN BANK | 1,911,326.16 |
| CASH IN BANK - FOOD SERV CLEAR | 6,386.59 |
| ACCOUNTS RECEIVABLE | 1,163,167.52 |
| INVENTORIES FOR CONSUMPTION | 236,767.95 |
| OPEB-DEFERRED OUTFLOWS | 428,566.00 |
| DEFERRED OUTFLOWS-PENSION | 856,198.00 |
| TOTAL ASSETS | 4,602,412.22 |
| LIABILITIES | |
| ACCOUNTS PAYABLE | -162,816.12 |
| OPEB-LIABILITY | 64,030.00 |
| PENISON LIABILITY | -3,267,260.00 |
| OPEB-DEFERRED INFLOWS | -1,272,310.00 |
| DEFERRED INFLOWS - PENSION | -851,364.00 |
| TOTAL LIABILITIES | -5,489,720.12 |
| FUND BALANCE | |
| RESTRICTED NET ASSETS-OPEB | 779,714.00 |
| RESTRICTED NET ASSETS-P | 3,262,426.00 |
| RESTRICTED-NET ASSETS | -3,154,832.10 |
| TOTAL FUND BALANCE FOR FUND 51 | 887,307.90 |

## BALANCE SHEET REPORT FOR FY2025

| GOVERNMENTAL ASSETS (8) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| LAND | 9,641,518.43 |
| ACCUM DEP - LAND | -4,133.92 |
| LAND IMPROVEMENTS | 17,202,579.60 |
| ACCUM DEP - LAND IMPROVEMENTS | -11,408,025.98 |
| BUILDING AND BUILDING IMPROVE | 243,102,279.29 |
| ACCUM DEP - BUILDING IMPROVEME | -104,616,373.43 |
| TECHNOLOGY EQUIPMENT | 10,481,726.98 |
| ACCUM DEP - TECHNOLOGY | -8,424,036.35 |
| VEHICLES | 17,773,827.34 |
| ACCUM DEP - VEHICLES | -11,780,624.97 |
| GENERAL EQUIPMENT | 4,358,141.17 |
| ACCUM DEP - GENERAL EQUIPMENT | -3,768,840.51 |
| CONSTRUCTION WORK IN PROGRESS | 7,749,690.03 |
| INFRASTRUCTURE | 89,638.02 |
| ACCUM DEP - INFRASTRUCTURE | -76,565.80 |
| TOTAL ASSETS | 170,320,799.90 |
| FUND BALANCE | |
| INVESTMENTS IN GOVT ASSETS | -170,320,799.90 |
| TOTAL FUND BALANCE FOR FUND 8 | -170,320,799.90 |

## BALANCE SHEET REPORT FOR FY2025

| FOOD SERVICE ASSETS (81) | ACCOUNT BALANCE |
|---|---|
| ASSETS | |
| TECHNOLOGY EQUIPMENT | 95,510.08 |
| ACCUM DEP - TECHNOLOGY | -84,878.92 |
| VEHICLES | 62,505.77 |
| ACCUM DEP - VEHICLES | -62,505.76 |
| GENERAL EQUIPMENT | 2,330,258.96 |
| ACCUM DEP - GENERAL EQUIPMENT | -2,288,368.60 |
| TOTAL ASSETS | 52,521.53 |
| FUND BALANCE | |
| INVESTMENTS BUSINESS ASSETS | -52,521.53 |
| TOTAL FUND BALANCE FOR FUND 81 | -52,521.53 |

## BALANCE SHEET REPORT FOR FY2025

| FOOD SERVICE ASSETS (81) | ACCOUNT BALANCE |
|---|---|

** END OF REPORT - Generated by NANCY S. RATLIFF **