

BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		5,685,701.12
INVESTMENTS		2,750,000.00
INTERFUND RECEIVABLES		504,880.15
ACCOUNTS RECEIVABLE		161,189.40
TOTAL ASSETS		9,101,770.67
LIABILITIES		
ACCOUNTS PAYABLE		-46,450.40
ACCR SALARIES & BENEFIT PAYABLE		-10,950.30
TOTAL LIABILITIES		-57,400.70
FUND BALANCE		
RESTRICTED SICK LV PAYABLE		-258,300.00
ASSIGNED SBDM CARRY FORWARD		-101,000.00
UNASSIGNED FUND BALANCE		-8,685,069.97
TOTAL FUND BALANCE FOR FUND 1		-9,044,369.97

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SPECIAL REVENUE (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	611,559.64
TOTAL ASSETS	611,559.64
LIABILITIES	
INTERFUND PAYABLES	-465,604.51
DEFERRED REVENUE	-94,266.20
TOTAL LIABILITIES	-559,870.71
FUND BALANCE	
RESTRICTED FOR GRANT BALANCES	-51,688.93
TOTAL FUND BALANCE FOR FUND 2	-51,688.93

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DISTRICT ACTIVITY FUNDS (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		90,433.14
ACCOUNTS RECEIVABLE		3,986.06
TOTAL ASSETS		94,419.20
FUND BALANCE		
RESTRICTED FUND BALANCE		-94,419.20
TOTAL FUND BALANCE FOR FUND 21		-94,419.20

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SCHOOL ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
OTHER CASH	303,297.19
TOTAL ASSETS	303,297.19
FUND BALANCE	
RESTRICTED FUND BALANCE	-303,297.19
TOTAL FUND BALANCE FOR FUND 25	-303,297.19

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CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	91,531.29
TOTAL ASSETS	91,531.29
FUND BALANCE	
RESTRICTED FOR KSFCC ESCROW	9,483.85
SFCC ESCROW - CURRENT OFFER	-101,015.14
TOTAL FUND BALANCE FOR FUND 310	-91,531.29

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BUILDING FUND (5 CENT LEVY) (320)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		150,810.50
TOTAL ASSETS		150,810.50
FUND BALANCE		
RESTRICTED FOR KSFCC ESCROW		-150,810.50
TOTAL FUND BALANCE FOR FUND 320		-150,810.50

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CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,120,630.51
TOTAL ASSETS		3,120,630.51
FUND BALANCE		
RESTRICTED-FUTURE CONSTR BG-1		-3,120,630.51
TOTAL FUND BALANCE FOR FUND 360		-3,120,630.51

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DEBT SERVICE FUND (400)	ACCOUNT BALANCE
LIABILITIES	
INTERFUND PAYABLES	-39,275.64
TOTAL LIABILITIES	-39,275.64
FUND BALANCE	
RESTRICTED - DEBT SERVICE	39,275.64
TOTAL FUND BALANCE FOR FUND 400	39,275.64

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FOOD SERVICE FUND (51)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		837,542.48
ACCOUNTS RECEIVABLE		59,876.75
INVENTORIES FOR CONSUMPTION		60,636.97
DEFERRED OUTFLOWS OF RESOURCES		59,341.67
DEFERRED OUTFLOWS OF RESOURCES		202,422.20
TOTAL ASSETS		1,219,820.07
LIABILITIES		
ACCOUNTS PAYABLE		-8,988.22
UNFUNDED PENSION LIABILITIES-		-80,384.98
UNFUNDED PENSION LIABILITIES-P		-736,006.27
COMPENSATED ABSENCES		-10,636.45
DEFERRED INFLOW OF RESOURCES -		-164,868.49
DEFERRED INFLOW OF RESOURCES -		-168,675.88
TOTAL LIABILITIES		-1,169,560.29
FUND BALANCE		
UNASSIGNED FUND BALANCE		-938,431.53
RESTRICTED - OTHER POST EMPLOY		185,911.80
RESTRICTED-OTHER PENSION		702,259.95
TOTAL FUND BALANCE FOR FUND 51		-50,259.78

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DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	282,091.87
ACCOUNTS RECEIVABLE	-690.00
DEFERRED OUTFLOWS OF RESOURCES	22,645.45
DEFERRED OUTFLOWS OF RESOURCES	55,756.66
TOTAL ASSETS	359,803.98
LIABILITIES	
UNFUNDED PENSION LIABILITIES-	-23,687.11
UNFUNDED PENSION LIABILITIES-P	-195,893.21
DEFERRED INFLOW OF RESOURCES -	-63,952.63
DEFERRED INFLOW OF RESOURCES -	-58,926.70
TOTAL LIABILITIES	-342,459.65
FUND BALANCE	
UNRESTRICTED NET POSITION	-281,399.87
RESTRICTED - OTHER POST EMPLOY	64,993.29
RESTRICTED-OTHER PENSION	199,062.25
TOTAL FUND BALANCE FOR FUND 52	-17,344.33

BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
ASSETS	
LAND	300,850.00
LAND IMPROVEMENTS	525,896.78
ACCUM DEPREC LAND IMPROVEMENTS	-131,879.81
BUILDINGS & BUIDLING IMPROVE	46,002,477.42
ACCUMULATED DEPRECIATION BLDGS	-15,496,362.47
TECHNOLOGY EQUIPMENT	869,009.48
ACCUMULATED DEPREC TECH EQUIP	-800,739.96
VEHICLES	4,106,512.36
ACCUMULATED DEPREC VEHICLES	-2,816,661.90
GENERAL EQUIPMENT	1,376,126.91
ACCUMULATED DEPREC GENERAL EQU	-1,090,364.74
CONSTRUCTION WORK IN PROGRESS	15,753,207.78
ACCUMULATED DEPREC CONSTINPROG	-2,865,660.12
TOTAL ASSETS	45,732,411.73
FUND BALANCE	
INVESTMENTS IN GOVERNMENTAL AS	-45,732,411.73
TOTAL FUND BALANCE FOR FUND 8	-45,732,411.73

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FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
BUILDINGS & BUIDLING IMPROVE		1,440,338.00
ACCUMULATED DEPRECIATION BLDGS		-734,572.26
TECHNOLOGY EQUIPMENT		6,377.75
ACCUMULATED DEPREC TECH EQUIP		-6,377.76
GENERAL EQUIPMENT		472,653.00
ACCUMULATED DEPREC GENERAL EQU		-309,327.50
TOTAL ASSETS		869,091.23
FUND BALANCE		
INVEST IN BUSINESS TYPE ASSETS		-869,091.23
TOTAL FUND BALANCE FOR FUND 81		-869,091.23

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LONG-TERM DEBT ACCOUNT GROUP (9)		ACCOUNT BALANCE
ASSETS		
AMT AVAILABLE IN DEBT SERVICE		15,118,939.83
AMT RETIRE LONG-TERM DEBT		121,686.00
TOTAL ASSETS		15,240,625.83
LIABILITIES		
COMPENSATED ABSENCES		-325,626.00
OTHER LONG-TERM LIABILITIES		-14,914,999.83
TOTAL LIABILITIES		-15,240,625.83

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LONG-TERM DEBT ACCOUNT GROUP (9)	ACCOUNT BALANCE
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