

**BALANCE SHEET REPORT FOR FY2024**

GENERAL FUND (1)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	7,450,739.97
DA INVESTMENTS	313,160.51
ACCOUNTS RECEIVABLE	393,789.94
TOTAL ASSETS	8,157,690.42
<b>LIABILITIES</b>	
ACCOUNTS PAYABLE	-16,058.06
ACCR SALARIES & BENEFIT PAYABLE	-29,937.75
TOTAL LIABILITIES	-45,995.81
<b>FUND BALANCE</b>	
NONSPENDABLE-OTHER	-313,000.00
RESTRICTED-SICK LEAVE PAYABLE	-50,300.00
RESTRICTED-FUTURE CONSTR BG-1	-26,068.00
COMMITTED FUND BALANCE	-27,696.97
COMMITTED - SITE-BASED CFWD	-15,609.21
ASSIGNED-PURCH OBL - PRD 13/YE	-281,004.00
ASSIGNED - OTHER	-735,601.00
UNASSIGNED FUND BALANCE	-6,662,415.43
TOTAL FUND BALANCE FOR FUND 1	-8,111,694.61

**BALANCE SHEET REPORT FOR FY2024**

SPECIAL REVENUE (2)		ACCOUNT
		BALANCE
ASSETS		
CASH IN BANK		76,402.60
ACCOUNTS RECEIVABLE		561,488.41
TOTAL ASSETS		637,891.01
LIABILITIES		
ACCOUNTS PAYABLE		-109.26
DEFERRED REVENUE		-637,781.75
TOTAL LIABILITIES		-637,891.01

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SCHOOL ACTIVITY (25)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	201,989.69
TOTAL ASSETS	201,989.69
FUND BALANCE	
RESTRICTED - OTHER	-201,989.69
TOTAL FUND BALANCE FOR FUND 25	-201,989.69

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CAPITAL OUTLAY FUND (310)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		495,706.00
TOTAL ASSETS		495,706.00
FUND BALANCE		
RESTRICTED-SFCC ESCROW-PRIOR		-335,638.93
RESTRICTED-SFCC ESCROW-CURRENT		-160,067.07
TOTAL FUND BALANCE FOR FUND 310		-495,706.00

BALANCE SHEET REPORT FOR FY2024

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,247,673.42
TOTAL ASSETS	2,247,673.42
FUND BALANCE	
RESTRICTED-SFCC ESCROW-PRIOR	-1,784,369.45
RESTRICTED-SFCC ESCROW-CURRENT	-463,303.97
TOTAL FUND BALANCE FOR FUND 320	-2,247,673.42

**BALANCE SHEET REPORT FOR FY2024**

DEBT SERVICE FUND (400)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	99.09
TOTAL ASSETS	99.09
FUND BALANCE	
RESTRICTED - DEBT SERVICE	-99.09
TOTAL FUND BALANCE FOR FUND 400	-99.09

**BALANCE SHEET REPORT FOR FY2024**

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	296,219.65
ACCOUNTS RECEIVABLE	670.52
PURCHASED FOOD INVENTORY	21,494.49
DEFERRED OUTFLOWS OF RESOUR	24,123.84
DEF OUTFLOW OF RES-PL	75,540.53
TOTAL ASSETS	418,049.03
<b>LIABILITIES</b>	
UNFUNDED OPEB LIABILITY	5,136.85
UNFUNDED NET PENSION LIABILITY	-238,718.52
DEFERRED INFLOWS OF RESOURCES	-93,495.18
DEF INF OF RES-PL	-52,055.58
TOTAL LIABILITIES	-379,132.43
<b>FUND BALANCE</b>	
RESTRICTED OTHER OPEB	64,234.48
RESTRICTED OTHER PENSIONS	215,233.58
RESTRICTED NET POSITION	-318,384.66
TOTAL FUND BALANCE FOR FUND 51	-38,916.60

**BALANCE SHEET REPORT FOR FY2024**

CHILD CARE CENTERS (52)	ACCOUNT BALANCE
<b>ASSETS</b>	
CASH IN BANK	379,058.51
DEFERRED OUTFLOWS OF RESOUR	6.53
DEF OUTFLOW OF RES-PL	20.62
TOTAL ASSETS	379,085.66
<b>LIABILITIES</b>	
UNFUNDED OPEB LIABILITY	1.21
UNFUNDED NET PENSION LIABILITY	-65.60
DEFERRED INFLOWS OF RESOURCES	-25.44
DEF INF OF RES-PL	-14.57
TOTAL LIABILITIES	-104.40
<b>FUND BALANCE</b>	
RESTRICTED OTHER OPEB	17.71
RESTRICTED OTHER PENSIONS	59.55
RESTRICTED-NEW ASSETS(FD SVC)	-379,058.52
TOTAL FUND BALANCE FOR FUND 52	-378,981.26



**BALANCE SHEET REPORT FOR FY2024**

GOVERNMENTAL ASSETS (8)	ACCOUNT BALANCE
<b>ASSETS</b>	
LAND	277,903.60
ACCUM DEP - LAND	-12.54
LAND IMPROVEMENTS	1,782,444.92
ACCUM DEP - LAND IMPROVEMENTS	-1,517,388.09
BUILDING & BUILD IMPROVEMENTS	35,950,962.68
ACCUM DEP - BUILDINGS & IMPROV	-15,063,481.70
TECHNOLOGY EQUIPMENT	1,897,169.52
ACCUM DEP - TECHNOLOGY	-1,807,240.39
VEHICLES	1,830,258.01
ACCUM DEP - VEHICLES	-1,381,800.46
GENERAL EQUIPMENT	864,878.42
ACCUM DEP - GEN EQUIPMENT	-549,045.27
CONSTRUCTION WORK IN PROGRESS	957,133.74
TOTAL ASSETS	23,241,782.44
<b>FUND BALANCE</b>	
INVESTMENTS GOVERNMENTAL ASSET	-23,241,782.44
TOTAL FUND BALANCE FOR FUND 8	-23,241,782.44

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FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
BUILDING & BUILD IMPROVEMENTS	175,025.86
ACCUM DEP - BUILDINGS & IMPROV	-16,335.74
TECHNOLOGY EQUIPMENT	56,817.91
ACCUM DEP - TECHNOLOGY	-20,237.09
GENERAL EQUIPMENT	603,353.33
ACCUM DEP - GEN EQUIPMENT	-450,871.72
TOTAL ASSETS	347,752.55
FUND BALANCE	
INVESTMENTS BUSINESS ASSETS	-347,752.55
TOTAL FUND BALANCE FOR FUND 81	-347,752.55

**BALANCE SHEET REPORT FOR FY2024**

LONG-TERM DEBT (9)	ACCOUNT BALANCE
<b>ASSETS</b>	
BOND PREMIUM/DISCOUNT	124,169.97
AMT RETIRE LONG-TERM DEBT	17,641,258.05
DEFERRED INFLOW OF RESOURCES	-2,824,968.88
<b>TOTAL ASSETS</b>	<b>14,940,459.14</b>
<b>LIABILITIES</b>	
DEFERRED OUTFLOWS OF RESOURCES	1,818,861.06
BONDS PAYABLE (LONG TERM)	-10,310,000.00
ACCRUED INTEREST	-33,631.64
LEASE OBLIGATION (LONG TERM)	-45,989.00
UNFUNDED OPEB LIABILITY	-2,774,572.23
UNFUNDED NET PENSION LIABILITY	-3,577,227.33
COMPENSATED ABSENCES	-17,900.00
<b>TOTAL LIABILITIES</b>	<b>-14,940,459.14</b>

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LONG-TERM DEBT (9)	ACCOUNT BALANCE
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