

**\*\*WHITLEY COUNTY SCHOOL DISTRICT\*\***



**BALANCE SHEET FOR 2024 7**

| FUND: 1 GENERAL FUND |       |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE    |
|----------------------|-------|---|--------------------------|-----------------------|
| <b>ASSETS</b>        |       |   |                          |                       |
| 10                   | 6101  | CASH IN BANK                            | 639,626.01               | 11,981,837.60         |
|                      |       | <b>TOTAL ASSETS</b>                     | <b>639,626.01</b>        | <b>11,981,837.60</b>  |
| <b>LIABILITIES</b>   |       |   |                          |                       |
| 10                   | 7421  | ACCOUNTS PAYABLE                        | -231.00                  | -231.00               |
| 10                   | 7461  | ACCR SALARIES & BENEFIT PAYABLE         | -25,335.94               | 17,376.47             |
| 10                   | 7461U | UNEMPLOYMENT TAX PAYABLE                | -24,313.62               | -24,731.73            |
| 10                   | 7461W | WORKERS COMPENSATION PAYABLE            | -17,857.30               | -125,934.57           |
| 10                   | 7471  | FEDERAL TAX WITHHELD PAYABLE            | -1,080.46                | -1,080.46             |
| 10                   | 7472  | FICA WITHHELD PAYABLE                   | -1,046.42                | -1,046.42             |
| 10                   | 7473  | STATE TAX WITHHELD PAYABLE              | -248.31                  | -248.31               |
| 10                   | 7474  | KTRS WITHHELD PAYABLE                   | 892.11                   | 1,266.63              |
| 10                   | 7475  | CERS WITHHELD PAYABLE                   | .07                      | 1,290.10              |
| 10                   | 7603  | PURCHASE OBLIGATIONS                    | 169,960.84               | 818,279.44            |
|                      |       | <b>TOTAL LIABILITIES</b>                | <b>100,739.97</b>        | <b>684,940.15</b>     |
| <b>FUND BALANCE</b>  |       |   |                          |                       |
| 10                   | 6302  | REVENUES CONTROL                        | -2,691,688.13            | -26,573,856.30        |
| 10                   | 7602  | EXPENDITURES CONTROL                    | 2,121,282.99             | 15,224,793.99         |
| 10                   | 8742  | COMMITTED - SICK LEAVE PAYABLE          | .00                      | -250,000.00           |
| 10                   | 8747  | COMMITTED - OTHER                       | .00                      | -249,436.00           |
| 10                   | 8753  | ASSIGNED PURCH OBLI-CURRENT             | -169,960.84              | -818,279.44           |
|                      |       | <b>TOTAL FUND BALANCE</b>               | <b>-740,365.98</b>       | <b>-12,666,777.75</b> |
|                      |       | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>-639,626.01</b>       | <b>-11,981,837.60</b> |

**BALANCE SHEET FOR 2024 7**

| FUND: 2 SPECIAL REVENUE |      |   | NET CHANGE FOR PERIOD | ACCOUNT BALANCE    |
|-------------------------|------|---|-----------------------|--------------------|
| <b>ASSETS</b>           |      |   |                       |                    |
| 20                      | 6101 | CASH IN BANK                            | 228,585.58            | -589,749.14        |
|                         |      | <b>TOTAL ASSETS</b>                     | <b>228,585.58</b>     | <b>-589,749.14</b> |
| <b>LIABILITIES</b>      |      |   |                       |                    |
| 20                      | 7603 | PURCHASE OBLIGATIONS                    | 39,324.39             | 367,770.51         |
|                         |      | <b>TOTAL LIABILITIES</b>                | <b>39,324.39</b>      | <b>367,770.51</b>  |
| <b>FUND BALANCE</b>     |      |   |                       |                    |
| 20                      | 6302 | REVENUES CONTROL                        | -1,514,552.76         | -8,295,349.79      |
| 20                      | 7602 | EXPENDITURES CONTROL                    | 1,285,967.18          | 8,885,098.93       |
| 20                      | 8753 | ASSIGNED PURCH OBLI-CURRENT             | -39,324.39            | -367,770.51        |
|                         |      | <b>TOTAL FUND BALANCE</b>               | <b>-267,909.97</b>    | <b>221,978.63</b>  |
|                         |      | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>-228,585.58</b>    | <b>589,749.14</b>  |

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**BALANCE SHEET FOR 2024 7**

| FUND: 22 DISTRICT WIDE ACTIVITY FUNDS |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                         |      |                                  |                          |                    |
| 22                                    | 6101 | CASH IN BANK                     | -5,870.10                | 113,416.34         |
|                                       |      | TOTAL ASSETS                     | -5,870.10                | 113,416.34         |
| <b>LIABILITIES</b>                    |      |                                  |                          |                    |
| 22                                    | 7603 | PURCHASE OBLIGATIONS             | -7,626.49                | 16,158.25          |
|                                       |      | TOTAL LIABILITIES                | -7,626.49                | 16,158.25          |
| <b>FUND BALANCE</b>                   |      |                                  |                          |                    |
| 22                                    | 6302 | REVENUES CONTROL                 | -9,306.08                | -102,871.21        |
| 22                                    | 7602 | EXPENDITURES CONTROL             | 15,176.18                | 114,649.21         |
| 22                                    | 8737 | RESTRICTED - OTHER               | .00                      | -125,194.34        |
| 22                                    | 8753 | ASSIGNED PURCH OBLI-CURRENT      | 7,626.49                 | -16,158.25         |
|                                       |      | TOTAL FUND BALANCE               | 13,496.59                | -129,574.59        |
|                                       |      | TOTAL LIABILITIES + FUND BALANCE | 5,870.10                 | -113,416.34        |

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**BALANCE SHEET FOR 2024 7**

| FUND: 25 STUDENT ACTIVITY FUND-SP REV |      |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|------|---|--------------------------|--------------------|
| <b>ASSETS</b>                         |      |   |                          |                    |
| 25                                    | 6101 | CASH IN BANK                            | .00                      | 341,496.21         |
|                                       |      | <b>TOTAL ASSETS</b>                     | <b>.00</b>               | <b>341,496.21</b>  |
| <b>FUND BALANCE</b>                   |      |   |                          |                    |
| 25                                    | 6302 | REVENUES CONTROL                        | .00                      | 258.95             |
| 25                                    | 7602 | EXPENDITURES CONTROL                    | .00                      | -691.38            |
| 25                                    | 8737 | RESTRICTED - OTHER                      | .00                      | -341,063.78        |
|                                       |      | <b>TOTAL FUND BALANCE</b>               | <b>.00</b>               | <b>-341,496.21</b> |
|                                       |      | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>.00</b>               | <b>-341,496.21</b> |

**BALANCE SHEET FOR 2024 7**

| FUND: 310 CAPITAL OUTLAY FUND |      |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|------|---|--------------------------|--------------------|
| <b>ASSETS</b>                 |      |   |                          |                    |
| 31                            | 6101 | CASH IN BANK                            | .00                      | 167,269.65         |
|                               |      | <b>TOTAL ASSETS</b>                     | <b>.00</b>               | <b>167,269.65</b>  |
| <b>FUND BALANCE</b>           |      |   |                          |                    |
| 31                            | 6302 | REVENUES CONTROL                        | .00                      | -179,500.00        |
| 31                            | 7602 | EXPENDITURES CONTROL                    | .00                      | 12,230.35          |
|                               |      | <b>TOTAL FUND BALANCE</b>               | <b>.00</b>               | <b>-167,269.65</b> |
|                               |      | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>.00</b>               | <b>-167,269.65</b> |

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**BALANCE SHEET FOR 2024 7**

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |                                  |                          |                    |
|                                       | 32 | 6101 CASH IN BANK                | .00                      | 1,190,766.00       |
|                                       |    | TOTAL ASSETS                     | .00                      | 1,190,766.00       |
| FUND BALANCE                          |    |                                  |                          |                    |
|                                       | 32 | 6302 REVENUES CONTROL            | .00                      | -1,190,766.00      |
|                                       |    | TOTAL FUND BALANCE               | .00                      | -1,190,766.00      |
|                                       |    | TOTAL LIABILITIES + FUND BALANCE | .00                      | -1,190,766.00      |

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**BALANCE SHEET FOR 2024 7**

| FUND: 360 CONSTRUCTION FUND |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|------|----------------------------------|--------------------------|--------------------|
| <b>ASSETS</b>               |      |                                  |                          |                    |
| 36                          | 6101 | CASH IN BANK                     | -1,127.87                | 65,208.89          |
|                             |      | TOTAL ASSETS                     | -1,127.87                | 65,208.89          |
| <b>LIABILITIES</b>          |      |                                  |                          |                    |
| 36                          | 7603 | PURCHASE OBLIGATIONS             | -87,794.92               | 361,016.13         |
|                             |      | TOTAL LIABILITIES                | -87,794.92               | 361,016.13         |
| <b>FUND BALANCE</b>         |      |                                  |                          |                    |
| 36                          | 6302 | REVENUES CONTROL                 | .00                      | -639,041.48        |
| 36                          | 7602 | EXPENDITURES CONTROL             | 1,127.87                 | 2,055,868.75       |
| 36                          | 8735 | RESTRICTED-FUTURE CONSTR BG-1    | .00                      | -1,482,036.16      |
| 36                          | 8753 | ASSIGNED PURCH OBLI-CURRENT      | 87,794.92                | -361,016.13        |
|                             |      | TOTAL FUND BALANCE               | 88,922.79                | -426,225.02        |
|                             |      | TOTAL LIABILITIES + FUND BALANCE | 1,127.87                 | -65,208.89         |

**BALANCE SHEET FOR 2024 7**

| FUND: 400 DEBT SERVICE FUND      |                    |                           | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------------------|---------------------------|--------------------------|--------------------|
| <b>ASSETS</b>                    |                    |                           |                          |                    |
| 40                               | 6101               | CASH IN BANK              | .00                      | -1,184,765.04      |
| 40                               | 6105               | CASH WITH FISCAL AGENTS   | .00                      | 1,643,267.78       |
|                                  | TOTAL ASSETS       |                           | .00                      | 458,502.74         |
| <b>FUND BALANCE</b>              |                    |                           |                          |                    |
| 40                               | 7602               | EXPENDITURES CONTROL      | .00                      | 1,286,064.15       |
| 40                               | 8736               | RESTRICTED - DEBT SERVICE | .00                      | -1,744,566.89      |
|                                  | TOTAL FUND BALANCE |                           | .00                      | -458,502.74        |
| TOTAL LIABILITIES + FUND BALANCE |                    |                           | .00                      | -458,502.74        |



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**BALANCE SHEET FOR 2024 7**

| FUND: 51 FOOD SERVICE FUND |       |   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|----------------------------|-------|---|--------------------------|----------------------|
| <b>ASSETS</b>              |       |   |                          |                      |
| 51                         | 6101  | CASH IN BANK                            | -33,474.08               | 1,113,816.76         |
| 51                         | 6171  | INVENTORIES FOR CONSUMPTION             | .00                      | 172,105.81           |
|                            |       | <b>TOTAL ASSETS</b>                     | <b>-33,474.08</b>        | <b>1,285,922.57</b>  |
| <b>LIABILITIES</b>         |       |   |                          |                      |
| 51                         | 7603  | PURCHASE OBLIGATIONS                    | 896.13                   | 221,446.33           |
|                            |       | <b>TOTAL LIABILITIES</b>                | <b>896.13</b>            | <b>221,446.33</b>    |
| <b>FUND BALANCE</b>        |       |   |                          |                      |
| 51                         | 6302  | REVENUES CONTROL                        | -265,540.47              | -3,400,377.63        |
| 51                         | 7602  | EXPENDITURES CONTROL                    | 299,014.55               | 2,286,560.87         |
| 51                         | 8739I | RESTRICTED-NET POSITION INVENT          | .00                      | -172,105.81          |
| 51                         | 8753  | ASSIGNED PURCH OBLI-CURRENT             | -896.13                  | -221,446.33          |
|                            |       | <b>TOTAL FUND BALANCE</b>               | <b>32,577.95</b>         | <b>-1,507,368.90</b> |
|                            |       | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>33,474.08</b>         | <b>-1,285,922.57</b> |

\*\* END OF REPORT - Generated by Alicia Logan \*\*