

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



BALANCE SHEET FOR 2025 2

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|-------|---|-----------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 647,546.23 | 14,780,406.48 |
| | | TOTAL ASSETS | 647,546.23 | 14,780,406.48 |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 6,094.50 | .00 |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | -7,732.23 | 153,724.42 |
| 10 | 7461U | UNEMPLOYMENT TAX PAYABLE | -752.84 | 6,173.45 |
| 10 | 7461W | WORKERS COMPENSATION PAYABLE | -13,893.46 | 222,910.67 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | -2,697.13 | -2,697.13 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -573.24 | -460.38 |
| 10 | 7603 | PURCHASE OBLIGATIONS | 155,436.61 | 330,398.21 |
| | | TOTAL LIABILITIES | 135,882.21 | 710,049.24 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -2,856,436.80 | -17,536,775.79 |
| 10 | 7602 | EXPENDITURES CONTROL | 2,228,444.97 | 3,023,314.69 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -296,000.00 |
| 10 | 8747 | COMMITTED - OTHER | .00 | -236,487.00 |
| 10 | 8753 | ASSIGNED PURCH OBLI-CURRENT | -155,436.61 | -330,398.21 |
| 10 | 8770 | UNRESERVED FUND BALANCE | .00 | -114,109.41 |
| | | TOTAL FUND BALANCE | -783,428.44 | -15,490,455.72 |
| | | TOTAL LIABILITIES + FUND BALANCE | -647,546.23 | -14,780,406.48 |

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BALANCE SHEET FOR 2025 2

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -1,571,003.87 | -1,506,873.23 |
| | | TOTAL ASSETS | -1,571,003.87 | -1,506,873.23 |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 202.64 | .00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 440,591.66 | 893,035.05 |
| | | TOTAL LIABILITIES | 440,794.30 | 893,035.05 |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -77,923.18 | -1,240,536.84 |
| 20 | 7602 | EXPENDITURES CONTROL | 1,648,724.41 | 2,747,410.07 |
| 20 | 8753 | ASSIGNED PURCH OBLI-CURRENT | -440,591.66 | -893,035.05 |
| | | TOTAL FUND BALANCE | 1,130,209.57 | 613,838.18 |
| | | TOTAL LIABILITIES + FUND BALANCE | 1,571,003.87 | 1,506,873.23 |

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BALANCE SHEET FOR 2025 2

| FUND: 22 DISTRICT WIDE ACTIVITY FUNDS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 22 | 6101 | CASH IN BANK | -10,430.52 | 108,329.71 |
| | | TOTAL ASSETS | -10,430.52 | 108,329.71 |
| LIABILITIES | | | | |
| 22 | 7603 | PURCHASE OBLIGATIONS | 17,271.38 | 42,023.80 |
| | | TOTAL LIABILITIES | 17,271.38 | 42,023.80 |
| FUND BALANCE | | | | |
| 22 | 6302 | REVENUES CONTROL | -17,185.04 | -19,685.04 |
| 22 | 7602 | EXPENDITURES CONTROL | 27,615.56 | 30,799.78 |
| 22 | 8737 | RESTRICTED - OTHER | .00 | -119,444.45 |
| 22 | 8753 | ASSIGNED PURCH OBLI-CURRENT | -17,271.38 | -42,023.80 |
| | | TOTAL FUND BALANCE | -6,840.86 | -150,353.51 |
| | | TOTAL LIABILITIES + FUND BALANCE | 10,430.52 | -108,329.71 |

BALANCE SHEET FOR 2025 2

| FUND: 25 STUDENT ACTIVITY FUND-SP REV | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | .00 | 364,909.95 |
| | | TOTAL ASSETS | .00 | 364,909.95 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | .00 | 444.83 |
| 25 | 7602 | EXPENDITURES CONTROL | .00 | -11,808.18 |
| 25 | 8737 | RESTRICTED - OTHER | .00 | -353,546.60 |
| | | TOTAL FUND BALANCE | .00 | -364,909.95 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -364,909.95 |

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BALANCE SHEET FOR 2025 2

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 31 | 6101 CASH IN BANK | .00 | 180,000.00 |
| | | TOTAL ASSETS | .00 | 180,000.00 |
| FUND BALANCE | | | | |
| | 31 | 6302 REVENUES CONTROL | .00 | -180,000.00 |
| | | TOTAL FUND BALANCE | .00 | -180,000.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -180,000.00 |

BALANCE SHEET FOR 2025 2

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | .00 | 794,900.00 |
| | | TOTAL ASSETS | .00 | 794,900.00 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | .00 | -794,900.00 |
| | | TOTAL FUND BALANCE | .00 | -794,900.00 |
| | | TOTAL LIABILITIES + FUND BALANCE | .00 | -794,900.00 |

BALANCE SHEET FOR 2025 2

| FUND: 360 CONSTRUCTION FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|------|---|--------------------------|--------------------|
| ASSETS | | | | |
| 36 | 6101 | CASH IN BANK | -98,509.90 | 300,932.23 |
| | | TOTAL ASSETS | -98,509.90 | 300,932.23 |
| FUND BALANCE | | | | |
| 36 | 6302 | REVENUES CONTROL | -1,322.33 | -2,947.60 |
| 36 | 7602 | EXPENDITURES CONTROL | 99,832.23 | 99,832.23 |
| 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -397,816.86 |
| | | TOTAL FUND BALANCE | 98,509.90 | -300,932.23 |
| | | TOTAL LIABILITIES + FUND BALANCE | 98,509.90 | -300,932.23 |

BALANCE SHEET FOR 2025 2

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|---------------------------|---------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 40 | 6101 | CASH IN BANK | -137,990.73 | -137,990.73 |
| 40 | 6105 | CASH WITH FISCAL AGENTS | .00 | 1,643,267.78 |
| | TOTAL ASSETS | | -137,990.73 | 1,505,277.05 |
| FUND BALANCE | | | | |
| 40 | 7602 | EXPENDITURES CONTROL | 137,990.73 | 137,990.73 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -1,643,267.78 |
| | TOTAL FUND BALANCE | | 137,990.73 | -1,505,277.05 |
| TOTAL LIABILITIES + FUND BALANCE | | | 137,990.73 | -1,505,277.05 |

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BALANCE SHEET FOR 2025 2

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------|-------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | 169,224.94 | 803,221.59 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 287,645.73 |
| | | TOTAL ASSETS | 169,224.94 | 1,090,867.32 |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | .00 | 280.01 |
| 51 | 7603 | PURCHASE OBLIGATIONS | -37,403.98 | 413,669.73 |
| | | TOTAL LIABILITIES | -37,403.98 | 413,949.74 |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -357,170.36 | -1,119,375.74 |
| 51 | 7602 | EXPENDITURES CONTROL | 187,945.42 | 315,874.14 |
| 51 | 8739I | RESTRICTED-NET POSITION INVENT | .00 | -287,645.73 |
| 51 | 8753 | ASSIGNED PURCH OBLI-CURRENT | 37,403.98 | -413,669.73 |
| | | TOTAL FUND BALANCE | -131,820.96 | -1,504,817.06 |
| | | TOTAL LIABILITIES + FUND BALANCE | -169,224.94 | -1,090,867.32 |

** END OF REPORT - Generated by Amy Brown **