

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



BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	3,592,739.02	14,132,860.25
10	6130	INTERFUND RECEIVABLES	-2,632,616.28	.00
10	6153	ACCOUNTS RECEIVABLE	-179,714.36	134,989.77
	TOTAL ASSETS		780,408.38	14,267,850.02
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	90,891.71	-6,094.50
10	7461	ACCR SALARIES & BENEFIT PAYABLE	263,937.86	161,456.65
10	7461U	UNEMPLOYMENT TAX PAYABLE	7,252.03	6,926.29
10	7461W	WORKERS COMPENSATION PAYABLE	250,221.38	236,804.13
10	7475	CERS WITHHELD PAYABLE	112.86	112.86
10	7603	PURCHASE OBLIGATIONS	165,361.60	174,961.60
	TOTAL LIABILITIES		777,777.44	574,167.03
FUND BALANCE				
10	6302	REVENUES CONTROL	-14,815,328.76	-14,815,328.76
10	7602	EXPENDITURES CONTROL	794,869.72	794,869.72
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-296,000.00
10	8747	COMMITTED - OTHER	.00	-236,487.00
10	8753	ASSIGNED PURCH OBLI-CURRENT	-165,361.60	-174,961.60
10	8770	UNRESERVED FUND BALANCE	12,627,634.82	-114,109.41
	TOTAL FUND BALANCE		-1,558,185.82	-14,842,017.05
	TOTAL LIABILITIES + FUND BALANCE		-780,408.38	-14,267,850.02

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BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	64,130.64	64,130.64
20	6153	ACCOUNTS RECEIVABLE	-3,760,280.08	.00
		TOTAL ASSETS	-3,696,149.44	64,130.64
LIABILITIES				
20	7400	INTERFUND PAYABLES	2,632,616.28	.00
20	7421	ACCOUNTS PAYABLE	255,665.88	-202.64
20	7481	DEFERRED REVENUE	871,795.28	.00
20	7603	PURCHASE OBLIGATIONS	283,695.94	499,677.81
		TOTAL LIABILITIES	4,043,773.38	499,475.17
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,162,613.66	-1,162,613.66
20	7602	EXPENDITURES CONTROL	1,098,685.66	1,098,685.66
20	8753	ASSIGNED PURCH OBLI-CURRENT	-283,695.94	-499,677.81
20	8755	PRIOR YEAR ENCUMBRANCES	-215,981.87	.00
20	8770	UNRESERVED FUND BALANCE	215,981.87	.00
		TOTAL FUND BALANCE	-347,623.94	-563,605.81
		TOTAL LIABILITIES + FUND BALANCE	3,696,149.44	-64,130.64

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BALANCE SHEET FOR 2025 1

FUND: 22 DISTRICT WIDE ACTIVITY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH IN BANK	-10,770.74	118,760.23
		TOTAL ASSETS	-10,770.74	118,760.23
LIABILITIES				
22	7421	ACCOUNTS PAYABLE	10,086.52	.00
22	7603	PURCHASE OBLIGATIONS	24,752.42	24,752.42
		TOTAL LIABILITIES	34,838.94	24,752.42
FUND BALANCE				
22	6302	REVENUES CONTROL	-2,500.00	-2,500.00
22	7602	EXPENDITURES CONTROL	3,184.22	3,184.22
22	8737	RESTRICTED - OTHER	.00	-119,444.45
22	8753	ASSIGNED PURCH OBLI-CURRENT	-24,752.42	-24,752.42
		TOTAL FUND BALANCE	-24,068.20	-143,512.65
		TOTAL LIABILITIES + FUND BALANCE	10,770.74	-118,760.23

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BALANCE SHEET FOR 2025 1

FUND: 25 STUDENT ACTIVITY FUND-SP REV			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	364,909.95
25	6153	ACCOUNTS RECEIVABLE	-444.83	.00
		TOTAL ASSETS	-444.83	364,909.95
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	11,808.18	.00
		TOTAL LIABILITIES	11,808.18	.00
FUND BALANCE				
25	6302	REVENUES CONTROL	444.83	444.83
25	7602	EXPENDITURES CONTROL	-11,808.18	-11,808.18
25	8737	RESTRICTED - OTHER	.00	-353,546.60
		TOTAL FUND BALANCE	-11,363.35	-364,909.95
		TOTAL LIABILITIES + FUND BALANCE	444.83	-364,909.95

BALANCE SHEET FOR 2025 1

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

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BALANCE SHEET FOR 2025 1

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

BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,625.27	399,442.13
		TOTAL ASSETS	1,625.27	399,442.13
FUND BALANCE				
36	6302	REVENUES CONTROL	-1,625.27	-1,625.27
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-397,816.86
		TOTAL FUND BALANCE	-1,625.27	-399,442.13
		TOTAL LIABILITIES + FUND BALANCE	-1,625.27	-399,442.13

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BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6105 CASH WITH FISCAL AGENTS	.00	1,643,267.78
		TOTAL ASSETS	.00	1,643,267.78
FUND BALANCE				
	40	8736 RESTRICTED - DEBT SERVICE	.00	-1,643,267.78
		TOTAL FUND BALANCE	.00	-1,643,267.78
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,643,267.78

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BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-30,299.40	633,996.65
51	6153	ACCOUNTS RECEIVABLE	-138,820.17	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	287,645.73
	TOTAL ASSETS		-169,119.57	921,642.38
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	43,770.49	280.01
51	7603	PURCHASE OBLIGATIONS	451,073.71	451,073.71
	TOTAL LIABILITIES		494,844.20	451,353.72
FUND BALANCE				
51	6302	REVENUES CONTROL	-762,205.38	-762,205.38
51	7602	EXPENDITURES CONTROL	127,928.72	127,928.72
51	8739	RESTRICTED-NET POSITION (SFS)	759,625.74	.00
51	8739I	RESTRICTED-NET POSITION INVENT	.00	-287,645.73
51	8753	ASSIGNED PURCH OBLI-CURRENT	-451,073.71	-451,073.71
	TOTAL FUND BALANCE		-325,724.63	-1,372,996.10
	TOTAL LIABILITIES + FUND BALANCE		169,119.57	-921,642.38

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