

BALANCE SHEET FOR 2024 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	31,183,978.50	29,786,821.20
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,044.72	.00
10	6111	INVESTMENTS	51,153.25	15,386,884.20
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6131	RECEIVABLE FROM SPEC REV/GRANT	68.29	.00
10	6134	RECEIVABLE FROM DAYCARE	-21,104.42	35,799.43
10	6139	RECEIVABLE FROM FOOD SVC FND	-127,094.20	514,110.45
10	6153	ACCOUNTS RECEIVABLE	.00	24,845.00
10	6180	PREPAID EXPENDITURES	-51,263.72	-219,121.46
	TOTAL ASSETS		31,034,692.98	46,243,023.98
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	1,623.10	1,623.10
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	8,271.00	-47,612.00
10	7461C	ACC CRITICAL CANCER HOSP WH	-20,707.30	-20,861.56
10	7461E	FLEXIBLE SPENDING WH	466.15	-24,927.52
10	7461F	EYEMED VISION INSURANCE W/H	35.59	5,188.90
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	8,233.82	-4,940.09
10	7461H	DENTAL INSURANCE WH	21,329.98	-342.63
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	109.72	-3,636.16
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.02	-95.80
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	.00	144.03
10	7461R	UNEMPLOYMENT LIABILITY	-3,335.90	-5,862.60
10	7461T	KY HEALTH INS WH	889.88	-206,493.15
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	.00	2,973.45
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,387.40	-19,192.47
10	7470	SYMETRA STD LTD WH	21,792.22	-554.93
10	7471	FEDERAL INC TAX WITHHOLDINGS	-775.50	2,923.91
10	7472	FICA SS LIABILITY	-135.08	1,782.77
10	7473	KY INCOME TAX WITHHOLDINGS	-48.02	-356.87
10	7474	KTRS LIABILITY	-417,158.78	-405,707.58
10	7475	CERS LIABILITY	-8,104.86	-412,897.49
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-358.49	-3,155.14
10	7603	PURCHASE OBLIGATIONS	-30,548.49	2,030,281.24
	TOTAL LIABILITIES		-422,808.38	415,164.61
FUND BALANCE				
10	6302	REVENUES CONTROL	-39,170,842.66	-56,655,498.15
10	7602	EXPENDITURES CONTROL	8,528,409.57	36,625,396.89
10	8753	ASSIGNED-PURCH OBL - CURRENT	30,548.49	-2,030,281.24
10	8770	UNASSIGNED FUND BALANCE	.00	-24,597,806.09

BALANCE SHEET FOR 2024 5

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	-30,611,884.60	-46,658,188.59
	TOTAL LIABILITIES + FUND BALANCE	-31,034,692.98	-46,243,023.98

BALANCE SHEET FOR 2024 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-369,280.64	1,110,034.65
20	6130	INTERFUND RECEIVABLES	-68.29	.00
20	6150	OTHER RECEIVABLES	.00	1,000.00
	TOTAL ASSETS		-369,348.93	1,111,034.65
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	12,696.16	.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-19,270.54	44,011.92
	TOTAL LIABILITIES		-6,574.38	45,011.92
FUND BALANCE				
20	6302	REVENUES CONTROL	-370,874.91	-5,054,086.16
20	7602	EXPENDITURES CONTROL	727,527.68	3,519,308.56
20	8753	ASSIGNED-PURCH OBL - CURRENT	19,270.54	-44,011.92
20	8770	UNASSIGNED FUND BALANCE	.00	422,742.95
	TOTAL FUND BALANCE		375,923.31	-1,156,046.57
	TOTAL LIABILITIES + FUND BALANCE		369,348.93	-1,111,034.65

BALANCE SHEET FOR 2024 5

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-54,225.72	2,486,047.50
		TOTAL ASSETS	-54,225.72	2,486,047.50
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
21	7421	ACCOUNTS PAYABLE	2,820.00	.00
21	7603	PURCHASE OBLIGATIONS	-7,361.44	182,789.45
		TOTAL LIABILITIES	-4,541.44	169,889.85
FUND BALANCE				
21	6302	REVENUES CONTROL	-166,945.58	-1,680,839.80
21	7602	EXPENDITURES CONTROL	218,351.30	1,314,057.89
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	7,361.44	-182,789.45
21	8770	UNASSIGNED FUND BALANCE	.00	-216,456.54
		TOTAL FUND BALANCE	58,767.16	-2,655,937.35
		TOTAL LIABILITIES + FUND BALANCE	54,225.72	-2,486,047.50

BALANCE SHEET FOR 2024 5

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	3,720.01	501,731.91
		TOTAL ASSETS	3,720.01	501,731.91
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-7,068.98	11,834.02
		TOTAL LIABILITIES	-7,068.98	11,834.02
FUND BALANCE				
22	6302	REVENUES CONTROL	-95,481.17	-384,456.80
22	7602	EXPENDITURES CONTROL	91,761.16	355,418.20
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	7,068.98	-11,834.02
22	8770	UNASSIGNED FUND BALANCE	.00	-23,908.23
		TOTAL FUND BALANCE	3,348.97	-513,565.93
		TOTAL LIABILITIES + FUND BALANCE	-3,720.01	-501,731.91

BALANCE SHEET FOR 2024 5

FUND: 25 SCHOOL ACTIVITY FUND 25			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106	CASH - OTHER	.00	1,159,871.08
25	6153	ACCOUNTS RECEIVABLE	.00	225.87
		TOTAL ASSETS	.00	1,160,096.95
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
		TOTAL LIABILITIES	.00	-54,592.15
FUND BALANCE				
25	8737	RESTRICTED OTHER	.00	-1,162,869.39
25	8770	UNASSIGNED FUND BALANCE	.00	57,364.59
		TOTAL FUND BALANCE	.00	-1,105,504.80
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,160,096.95

BALANCE SHEET FOR 2024 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	.00	3,374,891.48
		TOTAL ASSETS	.00	3,374,891.48
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-586,720.00
31	8734	RESTRICTED-SFCC ESCROW-PRIOR	.00	-4,307,520.52
31	8738	RESTRICTED SFCC ESCROW CURRENT	.00	1,519,349.04
		TOTAL FUND BALANCE	.00	-3,374,891.48
		TOTAL LIABILITIES + FUND BALANCE	.00	-3,374,891.48

BALANCE SHEET FOR 2024 5

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH-SPECIAL VOTED BLDG FUND	17,585,801.00	26,739,225.66
		TOTAL ASSETS	17,585,801.00	26,739,225.66
FUND BALANCE				
	32	6302 REVENUES CONTROL	-18,185,176.00	-21,191,615.00
	32	7602 EXPENDITURES CONTROL	599,375.00	10,465,044.44
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-10,986,881.55
		TOTAL FUND BALANCE	-17,585,801.00	-26,739,225.66
		TOTAL LIABILITIES + FUND BALANCE	-17,585,801.00	-26,739,225.66

BALANCE SHEET FOR 2024 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-2,065,937.79	531,125.21
36	6101J	CASH-OCMS RENOV FY13	.00	99,478.08
36	6101M	CASH-SOMS RENOVATION	.00	738,086.90
36	6101N	CASH-NEXT GEN H.S.	.00	1,123,685.56
36	6101P	CASH-CAMDEN ES RENOVATION	53,196.93	1,912,176.00
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
	TOTAL ASSETS		-2,012,740.86	6,303,432.49
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-108,475.00
36	7421	ACCOUNTS PAYABLE	2,489.63	2,489.63
36	7603	PURCHASE OBLIGATIONS	588,204.45	1,069,206.23
	TOTAL LIABILITIES		590,694.08	963,220.86
FUND BALANCE				
36	6302	REVENUES CONTROL	-53,196.93	-236,808.69
36	7602	EXPENDITURES CONTROL	2,063,448.16	11,211,369.18
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,817.98
36	8753	ASSIGNED-PURCH OBL - CURRENT	-588,204.45	-1,069,206.23
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-773,596.31
	TOTAL FUND BALANCE		1,422,046.78	-7,266,653.35
	TOTAL LIABILITIES + FUND BALANCE		2,012,740.86	-6,303,432.49

BALANCE SHEET FOR 2024 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.04
	TOTAL ASSETS		.00	377,132.04
FUND BALANCE				
40	6302	REVENUES CONTROL	-599,375.00	-10,465,044.44
40	7602	EXPENDITURES CONTROL	599,375.00	10,465,044.45
40	8723	NONSPENDABLE-PREPAIDS	.00	-377,132.05
	TOTAL FUND BALANCE		.00	-377,132.04
TOTAL LIABILITIES + FUND BALANCE			.00	-377,132.04

BALANCE SHEET FOR 2024 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-172,071.05	4,459,335.33
51	6130	INTERFUND RECEIVABLES	127,094.20	-514,110.45
51	6153	ACCOUNTS RECEIVABLE	.00	16,870.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	230,663.76
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	435,022.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	794,983.00
TOTAL ASSETS			-44,976.85	5,422,763.64
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	108,762.46	.00
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	5,531.91	67,839.19
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
TOTAL LIABILITIES			114,294.37	-4,525,570.81
FUND BALANCE				
51	6302	REVENUES CONTROL	-719,638.48	-2,590,535.96
51	7602	EXPENDITURES CONTROL	655,852.87	2,931,295.50
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	774,325.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,718,454.00
51	8739	RESTRICTED-NET POSITION	.00	-4,259,686.05
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-230,663.76
51	8753	ASSIGNED-PURCH OBL - CURRENT	-5,531.91	-67,839.19
51	8770	UNASSIGNED FUND BALANCE	.00	-172,542.37
TOTAL FUND BALANCE			-69,317.52	-897,192.83
TOTAL LIABILITIES + FUND BALANCE			44,976.85	-5,422,763.64

BALANCE SHEET FOR 2024 5

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	238,516.34	5,048,113.42
52	6130	INTERFUND RECEIVABLES	21,104.42	-143,410.82
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
TOTAL ASSETS			259,620.76	4,991,088.60
LIABILITIES				
52	7420	OTHER PAYABLES ACCRUED	.00	-4,829.72
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	-1,027.15	32,020.81
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
TOTAL LIABILITIES			-1,027.15	-295,413.91
FUND BALANCE				
52	6302	REVENUES CONTROL	-293,873.94	-5,947,103.56
52	7602	EXPENDITURES CONTROL	34,253.18	1,177,226.23
52	8712	UNRESTRICTED NET ASSETS	.00	-94,825.27
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	130,385.00
52	8737P	RESTRICTED OTHER PENSION	.00	457,751.00
52	8739	RESTRICTED-NET POSITION	.00	-40,000.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,027.15	-32,020.81
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-365,668.67
TOTAL FUND BALANCE			-258,593.61	-4,695,674.69
TOTAL LIABILITIES + FUND BALANCE			-259,620.76	-4,991,088.60

BALANCE SHEET FOR 2024 5

FUND: 7000 FIDUCIARY - PENS/INVST/PRIVATE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	70	6101 CASH-CUNDIFF DONATION	.00	4,931.05
		TOTAL ASSETS	.00	4,931.05
FUND BALANCE				
	70	8737 RESTRICTED - OTHER	.00	-4,931.05
		TOTAL FUND BALANCE	.00	-4,931.05
		TOTAL LIABILITIES + FUND BALANCE	.00	-4,931.05

BALANCE SHEET FOR 2024 5

FUND: 8 GOVERNMENTAL CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	13,696,302.00
80	6211	LAND IMPROVEMENTS	.00	5,337,919.04
80	6212	ACCUM DEPREC-LAND IMPROVMENTS	.00	-2,606,730.86
80	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	306,872,366.07
80	6222	ACCUM DEPREC-BUILDINGS	.00	-118,264,804.50
80	6231	TECHNOLOGY EQUIPMENT	-1,100.00	10,212,696.96
80	6232	ACCUM DEPREC-TECH EQUIPMENT	1,100.00	-7,859,782.68
80	6241	VEHICLES	.00	17,449,941.53
80	6242	ACCUM DEPREC-VEHICLES	.00	-13,050,412.36
80	6251	MACHINERY AND EQUIPMENT	.00	6,004,783.44
80	6252	ACCUM DEPR-MACHINERY & EQUIP	.00	-3,354,091.76
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	14,458,618.00
80	6271	INFRASTRUCTURE	.00	2,724,429.07
80	6272	ACCUM DEPREC-INFRASTRUCTURE	.00	-1,938,132.14
	TOTAL ASSETS		.00	229,683,101.81
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMTL ASSETS	.00	-229,683,101.81
	TOTAL FUND BALANCE		.00	-229,683,101.81
	TOTAL LIABILITIES + FUND BALANCE		.00	-229,683,101.81

BALANCE SHEET FOR 2024 5

FUND: 81 FOOD SERVICE CAPITAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & BLDG IMPROVEMENTS	.00	7,294,748.00
81	6222	ACCUM DEPREC-BUILDINGS	.00	-2,900,160.12
81	6231	TECHNOLOGY EQUIPMENT	.00	13,549.00
81	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-13,536.33
81	6241	VEHICLES	.00	106,725.68
81	6242	ACCUM DEPREC-VEHICLES	.00	-43,158.75
81	6251	MACHINERY AND EQUIPMENT	.00	2,587,488.09
81	6252	ACCUM DEPREC-MACHINERY & EQUIP	.00	-1,593,296.44
	TOTAL ASSETS		.00	5,452,359.13
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-5,452,359.13
	TOTAL FUND BALANCE		.00	-5,452,359.13
	TOTAL LIABILITIES + FUND BALANCE		.00	-5,452,359.13

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