

## BALANCE SHEET FOR 2024 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-1,152,034.13	30,719,898.05
10	6102	CASH IN PAYROLL CLEARING ACCT	2,164.99	1,355.82
10	6111	INVESTMENTS	165,546.99	15,687,501.30
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	.00	3,789.72
10	6134	RECEIVABLE FROM DAYCARE	-33,639.33	94,540.90
10	6139	RECEIVABLE FROM FOOD SVC FND	337,306.36	751,363.65
10	6153	ACCOUNTS RECEIVABLE	.00	24,845.00
10	6180	PREPAID EXPENDITURES	-33,866.34	-109,202.82
	<b>TOTAL ASSETS</b>		<b>-714,521.46</b>	<b>47,887,776.78</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-105,548.85
10	7421	ACCOUNTS PAYABLE	-17,959.20	-16,336.10
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	.00	-36,584.00
10	7461C	ACC CRITICAL CANCER HOSP WH	20,663.09	-175.29
10	7461E	FLEXIBLE SPENDING WH	25,102.70	338.76
10	7461F	EYEMED VISION INSURANCE W/H	4,596.69	5,159.31
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	4,787.45	-220.03
10	7461H	DENTAL INSURANCE WH	-2,179.12	-23,096.44
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	86.24	-3,578.10
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.02	-95.84
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-447.00	-302.98
10	7461R	UNEMPLOYMENT LIABILITY	-54,940.06	-61,981.50
10	7461T	KY HEALTH INS WH	204,734.19	-1.15
10	7461V	KY DEFERRED COMP WH	20,348.70	.00
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	-4,508.27	-28,257.92
10	7470	SYMETRA STD LTD WH	-141.89	-858.55
10	7471	FEDERAL INC TAX WITHHOLDINGS	-5,601.66	2,261.56
10	7472	FICA SS LIABILITY	1,886.38	2,006.59
10	7473	KY INCOME TAX WITHHOLDINGS	.00	143.13
10	7474	KTRS LIABILITY	6,447.30	-392,274.58
10	7475	CERS LIABILITY	11,842.62	-384,965.33
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-289.80	-3,454.35
10	7603	PURCHASE OBLIGATIONS	584,608.34	2,258,702.65
	<b>TOTAL LIABILITIES</b>		<b>799,036.68</b>	<b>740,737.64</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-7,111,051.67	-74,026,897.88
10	7602	EXPENDITURES CONTROL	7,611,144.79	52,254,892.20
10	8753	ASSIGNED-PURCH OBL - CURRENT	-584,608.34	-2,258,702.65
10	8770	UNASSIGNED FUND BALANCE	.00	-24,597,806.09

## BALANCE SHEET FOR 2024 7

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	-84,515.22	-48,628,514.42
	TOTAL LIABILITIES + FUND BALANCE	714,521.46	-47,887,776.78

## BALANCE SHEET FOR 2024 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-103,389.74	1,031,908.66
20	6130	INTERFUND RECEIVABLES	.00	-3,789.72
20	6153	ACCOUNTS RECEIVABLE	.00	606,215.00
	<b>TOTAL ASSETS</b>		<b>-103,389.74</b>	<b>1,634,333.94</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	403,848.13	618.19
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-4,045.46	87,666.61
	<b>TOTAL LIABILITIES</b>		<b>399,802.67</b>	<b>89,284.80</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,035,125.26	-6,411,117.50
20	7602	EXPENDITURES CONTROL	734,666.87	4,958,637.42
20	8753	ASSIGNED-PURCH OBL - CURRENT	4,045.46	-87,666.61
20	8770	UNASSIGNED FUND BALANCE	.00	-183,472.05
	<b>TOTAL FUND BALANCE</b>		<b>-296,412.93</b>	<b>-1,723,618.74</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>103,389.74</b>	<b>-1,634,333.94</b>

**BALANCE SHEET FOR 2024 7**

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-42,556.69	2,495,947.89
		<b>TOTAL ASSETS</b>	<b>-42,556.69</b>	<b>2,495,947.89</b>
<b>LIABILITIES</b>				
21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
21	7603	PURCHASE OBLIGATIONS	130,266.46	298,963.29
		<b>TOTAL LIABILITIES</b>	<b>130,266.46</b>	<b>286,063.69</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-108,533.30	-2,007,805.76
21	7602	EXPENDITURES CONTROL	151,089.99	1,631,123.46
21	8737	RESTRICTED OTHER	.00	-1,889,909.45
21	8753	ASSIGNED-PURCH OBL - CURRENT	-130,266.46	-298,963.29
21	8770	UNASSIGNED FUND BALANCE	.00	-216,456.54
		<b>TOTAL FUND BALANCE</b>	<b>-87,709.77</b>	<b>-2,782,011.58</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>42,556.69</b>	<b>-2,495,947.89</b>

**BALANCE SHEET FOR 2024 7**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	12,418.52	498,070.00
		<b>TOTAL ASSETS</b>	<b>12,418.52</b>	<b>498,070.00</b>
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	1,898.23	10,729.11
		<b>TOTAL LIABILITIES</b>	<b>1,898.23</b>	<b>10,729.11</b>
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-80,723.99	-542,168.35
22	7602	EXPENDITURES CONTROL	68,305.47	516,791.66
22	8737	RESTRICTED - OTHER	.00	-448,785.08
22	8753	ASSIGNED-PURCH OBL - CURRENT	-1,898.23	-10,729.11
22	8770	UNASSIGNED FUND BALANCE	.00	-23,908.23
		<b>TOTAL FUND BALANCE</b>	<b>-14,316.75</b>	<b>-508,799.11</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-12,418.52</b>	<b>-498,070.00</b>

**BALANCE SHEET FOR 2024 7**

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

**BALANCE SHEET FOR 2024 7**

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 7**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH-SPECIAL VOTED BLDG FUND	-192,387.55	26,546,838.11
		<b>TOTAL ASSETS</b>	<b>-192,387.55</b>	<b>26,546,838.11</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-21,191,615.00
	32	7602 EXPENDITURES CONTROL	192,387.55	10,657,431.99
	32	8734 RESTRICTED-SFCC ESCROW-PRIOR	.00	-5,025,773.55
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-10,986,881.55
		<b>TOTAL FUND BALANCE</b>	<b>192,387.55</b>	<b>-26,546,838.11</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>192,387.55</b>	<b>-26,546,838.11</b>

**BALANCE SHEET FOR 2024 7**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-717,445.54	-1,143,852.82
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	58,966.78	2,022,767.24
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
	<b>TOTAL ASSETS</b>		<b>-658,478.76</b>	<b>4,739,045.70</b>
<b>LIABILITIES</b>				
36	7420	OTHER PAYABLES ACCRUED	.00	-108,475.00
36	7421	ACCOUNTS PAYABLE	.00	2,489.63
36	7603	PURCHASE OBLIGATIONS	132,211.48	1,199,967.33
	<b>TOTAL LIABILITIES</b>		<b>132,211.48</b>	<b>1,093,981.96</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-58,966.78	-347,399.93
36	7602	EXPENDITURES CONTROL	717,445.54	12,886,347.21
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,817.98
36	8753	ASSIGNED-PURCH OBL - CURRENT	-132,211.48	-1,199,967.33
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-773,596.31
	<b>TOTAL FUND BALANCE</b>		<b>526,267.28</b>	<b>-5,833,027.66</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>658,478.76</b>	<b>-4,739,045.70</b>

**BALANCE SHEET FOR 2024 7**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.04
	TOTAL ASSETS		.00	377,132.04
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-192,387.55	-10,657,431.99
40	7602	EXPENDITURES CONTROL	192,387.55	10,657,432.00
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 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	58,619.10	4,443,169.37
51	6130	INTERFUND RECEIVABLES	-337,306.36	-751,363.65
51	6153	ACCOUNTS RECEIVABLE	.00	16,870.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	153,291.76
51	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	435,022.00
51	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	794,983.00
<b>TOTAL ASSETS</b>			<b>-278,687.26</b>	<b>5,091,972.48</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-130,179.42	-211,944.55
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	-1,974.28	64,628.91
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
<b>TOTAL LIABILITIES</b>			<b>-132,153.70</b>	<b>-4,740,725.64</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-473,640.60	-3,501,085.90
51	7602	EXPENDITURES CONTROL	882,507.28	4,307,209.15
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	1,974.28	-64,628.91
51	8770	UNASSIGNED FUND BALANCE	.00	-95,170.37
<b>TOTAL FUND BALANCE</b>			<b>410,840.96</b>	<b>-351,246.84</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>278,687.26</b>	<b>-5,091,972.48</b>

**BALANCE SHEET FOR 2024 7**

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	203,486.12	5,328,675.94
52	6130	INTERFUND RECEIVABLES	33,639.33	-94,540.90
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
	<b>TOTAL ASSETS</b>		<b>237,125.45</b>	<b>5,320,521.04</b>
<b>LIABILITIES</b>				
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	758,522.00	1,259,869.84
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
	<b>TOTAL LIABILITIES</b>		<b>758,522.00</b>	<b>932,435.12</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-331,666.35	-6,497,062.13
52	7602	EXPENDITURES CONTROL	94,540.90	1,397,752.36
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	-80,000.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-758,522.00	-1,259,869.84
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-325,668.67
	<b>TOTAL FUND BALANCE</b>		<b>-995,647.45</b>	<b>-6,252,956.16</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-237,125.45</b>	<b>-5,320,521.04</b>

**BALANCE SHEET FOR 2024 7**

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 7

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 IMPROVMNTS	.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	-495.50	10,212,201.46
80	6232	ACCUM DEPREC-TECH EQUIPMENT	495.50	-7,859,287.18
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 7**

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

\*\* END OF REPORT - Generated by Alexander, Kerri \*\*