

BALANCE SHEET FOR 2024 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-1,043,370.96	29,658,155.04
10	6102	CASH IN PAYROLL CLEARING ACCT	-1,355.82	.00
10	6111	INVESTMENTS	125,655.56	15,813,156.86
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	.00	3,789.72
10	6134	RECEIVABLE FROM DAYCARE	1,265,715.82	1,360,256.72
10	6139	RECEIVABLE FROM FOOD SVC FND	-147,647.32	603,716.33
10	6153	ACCOUNTS RECEIVABLE	-18,372.05	24,845.00
10	6180	PREPAID EXPENDITURES	-36,375.56	-145,578.38
	TOTAL ASSETS		144,249.67	48,032,026.45
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-105,548.85
10	7421	ACCOUNTS PAYABLE	17,959.20	1,623.10
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	7.59	-167.70
10	7461E	FLEXIBLE SPENDING WH	41.66	380.42
10	7461F	EYEMED VISION INSURANCE W/H	30.56	5,189.87
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	10.17	-209.86
10	7461H	DENTAL INSURANCE WH	22,625.01	-471.43
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	-3,073.44	-6,651.54
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	147.12	51.28
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-20.54	-323.52
10	7461R	UNEMPLOYMENT LIABILITY	-26,835.11	-88,816.61
10	7461T	KY HEALTH INS WH	269.78	268.63
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	-4,577.25	-32,835.17
10	7470	SYMETRA STD LTD WH	91.46	-767.09
10	7471	FEDERAL INC TAX WITHHOLDINGS	.00	2,261.56
10	7472	FICA SS LIABILITY	-224.62	1,781.97
10	7473	KY INCOME TAX WITHHOLDINGS	-27.04	116.09
10	7474	KTRS LIABILITY	-11,110.49	-403,385.07
10	7475	CERS LIABILITY	-13,286.16	-398,251.49
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	201.25	-3,253.10
10	7603	PURCHASE OBLIGATIONS	-996,437.44	1,262,265.21
	TOTAL LIABILITIES		-1,014,208.29	-273,470.65
FUND BALANCE				
10	6302	REVENUES CONTROL	-8,071,259.48	-82,098,157.36
10	7602	EXPENDITURES CONTROL	7,944,780.66	60,199,672.86
10	8753	ASSIGNED-PURCH OBL - CURRENT	996,437.44	-1,262,265.21
10	8770	UNASSIGNED FUND BALANCE	.00	-24,597,806.09

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FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	869,958.62	-47,758,555.80
	TOTAL LIABILITIES + FUND BALANCE	-144,249.67	-48,032,026.45

BALANCE SHEET FOR 2024 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	611,223.86	1,643,132.52
20	6130	INTERFUND RECEIVABLES	-1,000.00	-4,789.72
20	6153	ACCOUNTS RECEIVABLE	.00	606,215.00
	TOTAL ASSETS		610,223.86	2,244,557.80
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	381.81	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	165,638.62	253,305.23
	TOTAL LIABILITIES		166,020.43	255,305.23
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,388,690.44	-7,799,807.94
20	7602	EXPENDITURES CONTROL	778,084.77	5,736,722.19
20	8737	RESTRICTED - OTHER	.00	-183,472.05
20	8753	ASSIGNED-PURCH OBL - CURRENT	-165,638.62	-253,305.23
	TOTAL FUND BALANCE		-776,244.29	-2,499,863.03
	TOTAL LIABILITIES + FUND BALANCE		-610,223.86	-2,244,557.80

BALANCE SHEET FOR 2024 8

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-169,973.07	2,325,974.82
21	6130	INTERFUND RECEIVABLES	1,000.00	1,000.00
	TOTAL ASSETS		-168,973.07	2,326,974.82
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
21	7603	PURCHASE OBLIGATIONS	-86,838.68	212,124.61
	TOTAL LIABILITIES		-86,838.68	199,225.01
FUND BALANCE				
21	6302	REVENUES CONTROL	-165,014.97	-2,172,820.73
21	7602	EXPENDITURES CONTROL	333,988.04	1,965,111.50
21	8737	RESTRICTED OTHER	.00	-2,097,191.61
21	8753	ASSIGNED-PURCH OBL - CURRENT	86,838.68	-212,124.61
21	8770	UNASSIGNED FUND BALANCE	.00	-9,174.38
	TOTAL FUND BALANCE		255,811.75	-2,526,199.83
	TOTAL LIABILITIES + FUND BALANCE		168,973.07	-2,326,974.82

BALANCE SHEET FOR 2024 8

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	2,978.22	501,048.22
		TOTAL ASSETS	2,978.22	501,048.22
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	4,037.77	14,766.88
		TOTAL LIABILITIES	4,037.77	14,766.88
FUND BALANCE				
22	6302	REVENUES CONTROL	-83,895.58	-626,063.93
22	7602	EXPENDITURES CONTROL	80,917.36	597,709.02
22	8737	RESTRICTED - OTHER	.00	-471,864.74
22	8753	ASSIGNED-PURCH OBL - CURRENT	-4,037.77	-14,766.88
22	8770	UNASSIGNED FUND BALANCE	.00	-828.57
		TOTAL FUND BALANCE	-7,015.99	-515,815.10
		TOTAL LIABILITIES + FUND BALANCE	-2,978.22	-501,048.22

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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	-1,105,504.80
		TOTAL FUND BALANCE	.00	-1,105,504.80
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,160,096.95

BALANCE SHEET FOR 2024 8

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

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FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-1,125,549.93	25,421,288.18
	TOTAL ASSETS		-1,125,549.93	25,421,288.18
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-21,191,615.00
32	7602	EXPENDITURES CONTROL	1,125,549.93	11,782,981.92
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		1,125,549.93	-25,421,288.18
TOTAL LIABILITIES + FUND BALANCE			1,125,549.93	-25,421,288.18

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-945,685.05	-2,089,537.87
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	52,041.83	2,074,809.07
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
TOTAL ASSETS			-893,643.22	3,845,402.48
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-108,475.00
36	7421	ACCOUNTS PAYABLE	.00	2,489.63
36	7603	PURCHASE OBLIGATIONS	24,852.84	1,224,820.17
TOTAL LIABILITIES			24,852.84	1,118,834.80
FUND BALANCE				
36	6302	REVENUES CONTROL	-52,041.83	-399,441.76
36	7602	EXPENDITURES CONTROL	945,685.05	13,832,032.26
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,007.61
36	8753	ASSIGNED-PURCH OBL - CURRENT	-24,852.84	-1,224,820.17
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-774,406.68
TOTAL FUND BALANCE			868,790.38	-4,964,237.28
TOTAL LIABILITIES + FUND BALANCE			893,643.22	-3,845,402.48

BALANCE SHEET FOR 2024 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH-DEBT SERVICE FUND	192,387.54	569,519.58
	TOTAL ASSETS		192,387.54	569,519.58
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,125,549.93	-11,782,981.92
40	7602	EXPENDITURES CONTROL	933,162.39	11,590,594.39
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		-192,387.54	-569,519.58
	TOTAL LIABILITIES + FUND BALANCE		-192,387.54	-569,519.58

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-207,133.43	4,236,035.94
51	6130	INTERFUND RECEIVABLES	147,647.32	-603,716.33
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
TOTAL ASSETS			-59,486.11	5,032,486.37
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	211,944.55	.00
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	447.50	65,076.41
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
TOTAL LIABILITIES			212,392.05	-4,528,333.59
FUND BALANCE				
51	6302	REVENUES CONTROL	-548,960.40	-4,050,046.30
51	7602	EXPENDITURES CONTROL	396,501.96	4,703,711.11
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	811,556.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,551,849.00
51	8739	RESTRICTED-NET POSITION	.00	-4,225,482.42
51	8739I	RSTRCTD NET POSITION INVENTORY	.00	-230,663.76
51	8753	ASSIGNED-PURCH OBL - CURRENT	-447.50	-65,076.41
TOTAL FUND BALANCE			-152,905.94	-504,152.78
TOTAL LIABILITIES + FUND BALANCE			59,486.11	-5,032,486.37

BALANCE SHEET FOR 2024 8

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	213,128.96	5,541,804.90
52	6130	INTERFUND RECEIVABLES	-1,265,715.82	-1,271,635.52
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
	TOTAL ASSETS		-1,052,586.86	4,356,555.38
LIABILITIES				
52	7420	OTHER PAYABLES ACCRUED	.00	-4,829.72
52	7421	ACCOUNTS PAYABLE	.00	-88,621.20
52	75410	UNFUNDED OPEBen LIABILITY	.00	-55,681.00
52	7541P	UNFUNDED PENSION LIABILITY	.00	-203,934.00
52	7603	PURCHASE OBLIGATIONS	-1,215,701.10	44,168.74
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
	TOTAL LIABILITIES		-1,215,701.10	-371,887.18
FUND BALANCE				
52	6302	REVENUES CONTROL	-306,669.86	-6,803,731.99
52	7602	EXPENDITURES CONTROL	1,359,256.72	2,757,009.08
52	8712	UNRESTRICTED NET ASSETS	.00	-94,825.27
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	56,997.00
52	8737P	RESTRICTED OTHER PENSION	.00	179,222.00
52	8739	RESTRICTED-NET POSITION	.00	-35,170.28
52	8753	ASSIGNED-PURCH OBL - CURRENT	1,215,701.10	-44,168.74
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-18,581.39
	TOTAL FUND BALANCE		2,268,287.96	-3,984,668.20
	TOTAL LIABILITIES + FUND BALANCE		1,052,586.86	-4,356,555.38

BALANCE SHEET FOR 2024 8

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 8

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	.00	10,212,201.46
80	6232	ACCUM DEPREC-TECH EQUIPMENT	.00	-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 8

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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