

## BALANCE SHEET FOR 2024 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH-GENERAL FUND	-1,699,731.07	27,958,423.97
10	6111	INVESTMENTS	-67,729.23	15,694,318.76
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	2,336.14	6,125.86
10	6134	RECEIVABLE FROM DAYCARE	-1,178,407.78	181,848.94
10	6139	RECEIVABLE FROM FOOD SVC FND	-84,097.64	519,618.69
10	6153	ACCOUNTS RECEIVABLE	.00	24,845.00
10	6180	PREPAID EXPENDITURES	36,876.41	-108,701.97
	<b>TOTAL ASSETS</b>		<b>-2,990,753.17</b>	<b>44,990,164.41</b>
<b>LIABILITIES</b>				
10	7420	OTHER PAYABLES ACCRUED	.00	-105,548.85
10	7421	ACCOUNTS PAYABLE	.00	1,623.10
10	7461	TSA CONSULTING GRP W/H	.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	-1,057.92	-37,641.92
10	7461C	ACC CRITICAL CANCER HOSP WH	-3.61	-171.31
10	7461E	FLEXIBLE SPENDING WH	-29,014.34	-28,633.92
10	7461F	EYEMED VISION INSURANCE W/H	-4.86	5,185.01
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	-6,194.29	-6,404.15
10	7461H	DENTAL INSURANCE WH	-22,766.96	-23,238.39
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	6,145.62	-505.92
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	-.02	51.26
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	-.31	-323.83
10	7461R	UNEMPLOYMENT LIABILITY	-9,800.42	-98,617.03
10	7461T	KY HEALTH INS WH	-210,547.44	-210,278.81
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	-48,639.60	-45,666.15
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,685.98	-37,521.15
10	7470	SYMETRA STD LTD WH	1.14	-765.95
10	7471	FEDERAL INC TAX WITHHOLDINGS	-16,962.31	-14,700.75
10	7472	FICA SS LIABILITY	-20.92	1,761.05
10	7473	KY INCOME TAX WITHHOLDINGS	-489.57	-373.48
10	7474	KTRS LIABILITY	414.61	-402,970.46
10	7475	CERS LIABILITY	-22,220.89	-420,472.38
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-193.97	-3,447.07
10	7603	PURCHASE OBLIGATIONS	-324,492.36	937,772.85
	<b>TOTAL LIABILITIES</b>		<b>-690,534.40</b>	<b>-964,005.05</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,107,740.86	-87,154,789.35
10	7602	EXPENDITURES CONTROL	8,464,536.07	68,664,208.93
10	8753	ASSIGNED-PURCH OBL - CURRENT	324,492.36	-937,772.85
10	8770	UNASSIGNED FUND BALANCE	.00	-24,597,806.09

BALANCE SHEET FOR 2024 9

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	3,681,287.57	-44,026,159.36
	TOTAL LIABILITIES + FUND BALANCE	2,990,753.17	-44,990,164.41

## BALANCE SHEET FOR 2024 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH-SPECIAL REVENUE/GRANTS	50,318.15	1,693,450.67
20	6130	INTERFUND RECEIVABLES	-2,336.14	-7,125.86
20	6153	ACCOUNTS RECEIVABLE	-606,215.00	.00
	<b>TOTAL ASSETS</b>		<b>-558,232.99</b>	<b>1,686,324.81</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	44,871.67	298,176.90
	<b>TOTAL LIABILITIES</b>		<b>44,871.67</b>	<b>300,176.90</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-182,030.88	-7,981,838.82
20	7602	EXPENDITURES CONTROL	740,263.87	6,476,986.06
20	8737	RESTRICTED - OTHER	.00	-183,472.05
20	8753	ASSIGNED-PURCH OBL - CURRENT	-44,871.67	-298,176.90
	<b>TOTAL FUND BALANCE</b>		<b>513,361.32</b>	<b>-1,986,501.71</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>558,232.99</b>	<b>-1,686,324.81</b>

## BALANCE SHEET FOR 2024 9

FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH-GENERAL FUND	-181,530.58	2,144,444.24
21	6130	INTERFUND RECEIVABLES	.00	1,000.00
	<b>TOTAL ASSETS</b>		<b>-181,530.58</b>	<b>2,145,444.24</b>
<b>LIABILITIES</b>				
21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
21	7603	PURCHASE OBLIGATIONS	62,998.29	275,122.90
	<b>TOTAL LIABILITIES</b>		<b>62,998.29</b>	<b>262,223.30</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-113,368.88	-2,286,189.61
21	7602	EXPENDITURES CONTROL	294,899.46	2,260,010.96
21	8737	RESTRICTED OTHER	.00	-2,097,191.61
21	8753	ASSIGNED-PURCH OBL - CURRENT	-62,998.29	-275,122.90
21	8770	UNASSIGNED FUND BALANCE	.00	-9,174.38
	<b>TOTAL FUND BALANCE</b>		<b>118,532.29</b>	<b>-2,407,667.54</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>181,530.58</b>	<b>-2,145,444.24</b>

**BALANCE SHEET FOR 2024 9**

FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
22	6101	CASH-DISTRICT ACTIVITY	19,098.34	520,146.56
		TOTAL ASSETS	19,098.34	520,146.56
<b>LIABILITIES</b>				
22	7603	PURCHASE OBLIGATIONS	1,485.33	16,252.21
		TOTAL LIABILITIES	1,485.33	16,252.21
<b>FUND BALANCE</b>				
22	6302	REVENUES CONTROL	-101,826.72	-727,890.65
22	7602	EXPENDITURES CONTROL	82,728.38	680,437.40
22	8737	RESTRICTED - OTHER	.00	-471,864.74
22	8753	ASSIGNED-PURCH OBL - CURRENT	-1,485.33	-16,252.21
22	8770	UNASSIGNED FUND BALANCE	.00	-828.57
		TOTAL FUND BALANCE	-20,583.67	-536,398.77
		TOTAL LIABILITIES + FUND BALANCE	-19,098.34	-520,146.56

**BALANCE SHEET FOR 2024 9**

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	-1,105,504.80
		<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 9

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 9**

FUND: 320 BLDING FUND (5CNT LEVY-DT SVC)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101	CASH-SPECIAL VOTED BLDG FUND	-2,446,525.00	23,167,150.73
		<b>TOTAL ASSETS</b>	<b>-2,446,525.00</b>	<b>23,167,150.73</b>
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-21,191,615.00
32	7602	EXPENDITURES CONTROL	2,446,525.00	14,037,119.37
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>2,446,525.00</b>	<b>-23,167,150.73</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,446,525.00</b>	<b>-23,167,150.73</b>

**BALANCE SHEET FOR 2024 9**

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH-CONSTRUCTION FUND	-2,650,704.69	-4,740,242.56
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	52,238.23	2,127,047.30
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
	<b>TOTAL ASSETS</b>		<b>-2,598,466.46</b>	<b>1,246,936.02</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	-634,311.32	590,508.85
	<b>TOTAL LIABILITIES</b>		<b>-634,311.32</b>	<b>484,523.48</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-52,238.23	-451,679.99
36	7602	EXPENDITURES CONTROL	2,650,704.69	16,482,736.95
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,007.61
36	8753	ASSIGNED-PURCH OBL - CURRENT	634,311.32	-590,508.85
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-774,406.68
	<b>TOTAL FUND BALANCE</b>		<b>3,232,777.78</b>	<b>-1,731,459.50</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>2,598,466.46</b>	<b>-1,246,936.02</b>

**BALANCE SHEET FOR 2024 9**

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.03
	TOTAL ASSETS		.00	377,132.03
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	-2,446,525.00	-14,037,119.37
40	7602	EXPENDITURES CONTROL	2,446,525.00	14,037,119.39
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		.00	-377,132.03
TOTAL LIABILITIES + FUND BALANCE			.00	-377,132.03

**BALANCE SHEET FOR 2024 9**

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH-FOOD SERVICE	-19,931.55	4,216,104.39
51	6130	INTERFUND RECEIVABLES	84,097.64	-519,618.69
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>64,166.09</b>	<b>5,096,652.46</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	-1,569.29	63,507.12
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>-1,569.29</b>	<b>-4,529,902.88</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-588,834.89	-4,638,881.19
51	7602	EXPENDITURES CONTROL	524,668.80	5,228,379.91
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	1,569.29	-63,507.12
<b>TOTAL FUND BALANCE</b>			<b>-62,596.80</b>	<b>-566,749.58</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-64,166.09</b>	<b>-5,096,652.46</b>

## BALANCE SHEET FOR 2024 9

FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH-DAYCARE	-1,068,692.38	4,473,112.52
52	6130	INTERFUND RECEIVABLES	1,178,407.78	-93,227.74
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
TOTAL ASSETS			<b>109,715.40</b>	<b>4,466,270.78</b>
<b>LIABILITIES</b>				
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	12,331.47	56,500.21
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
TOTAL LIABILITIES			<b>12,331.47</b>	<b>-359,555.71</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-291,414.34	-7,095,146.33
52	7602	EXPENDITURES CONTROL	181,698.94	2,938,708.02
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	-12,331.47	-56,500.21
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-18,581.39
TOTAL FUND BALANCE			<b>-122,046.87</b>	<b>-4,106,715.07</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-109,715.40</b>	<b>-4,466,270.78</b>

**BALANCE SHEET FOR 2024 9**

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 9**

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	-3,500.00	10,208,701.46
80	6232	ACCUM DEPREC-TECH EQUIPMENT	3,500.00	-7,855,787.18
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 9**

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 \*\*