

BALANCE SHEET FOR 2024 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH-GENERAL FUND	-4,185,705.84	20,272,446.47
10	6102	CASH IN PAYROLL CLEARING ACCT	19,031.32	19,031.32
10	6111	INVESTMENTS	-39,786.75	15,775,958.60
10	6121	TAXES RECEIVABLE	.00	713,685.16
10	6130	INTERFUND RECEIVABLES	.00	6,125.86
10	6134	RECEIVABLE FROM DAYCARE	19,390.15	167,642.51
10	6139	RECEIVABLE FROM FOOD SVC FND	143,903.41	658,604.11
10	6180	PREPAID EXPENDITURES	-38,797.88	-184,216.58
	TOTAL ASSETS		-4,081,965.59	37,429,277.45
LIABILITIES				
10	7420	OTHER PAYABLES ACCRUED	.00	-105,548.85
10	7461	TSA CONSULTING GRP W/H	-100.00	-900.00
10	7461B	REFUNDABLE TUITION LIABILITY	-7.00	-37,648.92
10	7461C	ACC CRITICAL CANCER HOSP WH	21,234.68	-161.05
10	7461E	FLEXIBLE SPENDING WH	28,988.48	380.38
10	7461F	EYEMED VISION INSURANCE W/H	5.19	5,191.34
10	7461G	LIFE INS WH (SYMETRA NATWIDE)	6,117.70	-230.15
10	7461H	DENTAL INSURANCE WH	22,653.12	-482.73
10	7461K	KY EDU ASSC (KEA) & KAPE DUES	3,017.24	-505.92
10	7461L	KY ASSOC SCHOOL ADMIN DUES WH	147.12	51.22
10	7461M	UNITED WAY	5.00	5.00
10	7461P	CLASSROOM TEACHERS	.00	-300.00
10	7461Q	MISCELLANEOUS WH	235.96	-88.18
10	7461R	UNEMPLOYMENT LIABILITY	-4,373.61	-9,650.89
10	7461T	KY HEALTH INS WH	210,018.27	-69.84
10	7461W	EMPLR COST OF INSURN COVERAGE	.00	5,669.20
10	7462	FEDERALLY FUNDED BENEFITS PAYB	1,923.63	-37,508.74
10	7469L	LOCAL WITHHOLDING-LAGRANGE	-4,264.35	-46,534.74
10	7470	SYMETRA STD LTD WH	-91.95	-914.36
10	7471	FEDERAL INC TAX WITHHOLDINGS	-246,226.41	-260,927.16
10	7472	FICA SS LIABILITY	252,473.80	254,234.85
10	7473	KY INCOME TAX WITHHOLDINGS	1,039.73	682.86
10	7474	KTRS LIABILITY	-18,280.17	-427,609.25
10	7475	CERS LIABILITY	-8,318.67	-412,243.50
10	7477	COMPENSATED ABSENCES SICK LIAB	.00	-477,586.00
10	7493	INDIANA TAX WITHHOLDING	-1,111.02	-4,351.76
10	7603	PURCHASE OBLIGATIONS	-80,676.60	940,776.09
	TOTAL LIABILITIES		184,410.14	-616,271.10
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,076,740.36	-120,926,748.02
10	7602	EXPENDITURES CONTROL	8,893,619.21	85,054,517.76
10	8753	ASSIGNED-PURCH OBL - CURRENT	80,676.60	-940,776.09
	TOTAL FUND BALANCE		3,897,555.45	-36,813,006.35
	TOTAL LIABILITIES + FUND BALANCE		4,081,965.59	-37,429,277.45

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH-SPECIAL REVENUE/GRANTS	-677,541.79	761,939.40
20	6130	INTERFUND RECEIVABLES	.00	-7,125.86
		TOTAL ASSETS	-677,541.79	754,813.54
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	.00	1,000.00
20	7481	ADVANCES FROM GRANTORS/OTHERS	.00	1,000.00
20	7603	PURCHASE OBLIGATIONS	-183,057.09	257,373.95
		TOTAL LIABILITIES	-183,057.09	259,373.95
FUND BALANCE				
20	6302	REVENUES CONTROL	-334,331.49	-9,006,634.24
20	7602	EXPENDITURES CONTROL	1,011,873.28	8,249,820.70
20	8753	ASSIGNED-PURCH OBL - CURRENT	183,057.09	-257,373.95
		TOTAL FUND BALANCE	860,598.88	-1,014,187.49
		TOTAL LIABILITIES + FUND BALANCE	677,541.79	-754,813.54

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FUND: 21 DISTRICT ACTIVITY FUND 21 AY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH-GENERAL FUND	-120,228.43	1,797,555.87
21	6130	INTERFUND RECEIVABLES	.00	1,000.00
	TOTAL ASSETS		-120,228.43	1,798,555.87
LIABILITIES				
21	7420	OTHER PAYABLES ACCRUED	.00	-12,899.60
21	7603	PURCHASE OBLIGATIONS	-57,623.72	207,058.72
	TOTAL LIABILITIES		-57,623.72	194,159.12
FUND BALANCE				
21	6302	REVENUES CONTROL	-163,790.88	-2,542,223.02
21	7602	EXPENDITURES CONTROL	284,019.31	2,862,932.74
21	8737	RESTRICTED OTHER	.00	-2,097,191.61
21	8753	ASSIGNED-PURCH OBL - CURRENT	57,623.72	-207,058.72
21	8770	UNASSIGNED FUND BALANCE	.00	-9,174.38
	TOTAL FUND BALANCE		177,852.15	-1,992,714.99
	TOTAL LIABILITIES + FUND BALANCE		120,228.43	-1,798,555.87

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FUND: 22 DISTRICT ACTIVITY FUND 22 MY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
22	6101	CASH-DISTRICT ACTIVITY	-13,255.87	518,984.13
		TOTAL ASSETS	-13,255.87	518,984.13
LIABILITIES				
22	7603	PURCHASE OBLIGATIONS	-10,315.33	6,972.44
		TOTAL LIABILITIES	-10,315.33	6,972.44
FUND BALANCE				
22	6302	REVENUES CONTROL	-65,692.14	-878,067.51
22	7602	EXPENDITURES CONTROL	78,948.01	831,776.69
22	8737	RESTRICTED - OTHER	.00	-471,864.74
22	8753	ASSIGNED-PURCH OBL - CURRENT	10,315.33	-6,972.44
22	8770	UNASSIGNED FUND BALANCE	.00	-828.57
		TOTAL FUND BALANCE	23,571.20	-525,956.57
		TOTAL LIABILITIES + FUND BALANCE	13,255.87	-518,984.13

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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
		TOTAL ASSETS	.00	1,159,871.08
LIABILITIES				
25	7420	OTHER PAYABLES ACCRUED	.00	-54,592.15
		TOTAL LIABILITIES	.00	-54,592.15
FUND BALANCE				
25	6302	REVENUES CONTROL	.00	225.87
25	8737	RESTRICTED OTHER	.00	-1,105,504.80
		TOTAL FUND BALANCE	.00	-1,105,278.93
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,159,871.08

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH-CAPITAL OUTLAY	564,378.00	3,939,269.48
		TOTAL ASSETS	564,378.00	3,939,269.48
FUND BALANCE				
31	6302	REVENUES CONTROL	-564,378.00	-1,151,098.00
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	-564,378.00	-3,939,269.48
		TOTAL LIABILITIES + FUND BALANCE	-564,378.00	-3,939,269.48

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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	-1,289,375.00	12,946,531.01
		TOTAL ASSETS	-1,289,375.00	12,946,531.01
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-21,191,615.00
32	7602	EXPENDITURES CONTROL	1,289,375.00	24,257,739.09
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	1,289,375.00	-12,946,531.01
		TOTAL LIABILITIES + FUND BALANCE	1,289,375.00	-12,946,531.01

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH-CONSTRUCTION FUND	-2,018,876.39	-940,915.12
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	56,285.03	2,241,192.06
36	6101Q	CASH-EOMS/BES RENOVATIONS	.00	1,898,880.74
TOTAL ASSETS			-1,962,591.36	5,160,408.22
LIABILITIES				
36	7420	OTHER PAYABLES ACCRUED	.00	-108,475.00
36	7603	PURCHASE OBLIGATIONS	36,778.69	538,081.97
TOTAL LIABILITIES			36,778.69	429,606.97
FUND BALANCE				
36	6302	REVENUES CONTROL	-56,285.03	-7,565,824.75
36	7602	EXPENDITURES CONTROL	2,018,876.39	19,685,899.14
36	8735	RESTRICTED-FUTURE CONSTRUCTION	.00	-17,172,007.61
36	8753	ASSIGNED-PURCH OBL - CURRENT	-36,778.69	-538,081.97
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	774,406.68
36	8770	UNASSIGNED FUND BALANCE	.00	-774,406.68
TOTAL FUND BALANCE			1,925,812.67	-5,590,015.19
TOTAL LIABILITIES + FUND BALANCE			1,962,591.36	-5,160,408.22

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH-DEBT SERVICE FUND	.00	377,132.03
	TOTAL ASSETS		.00	377,132.03
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,289,375.00	-17,257,739.09
40	7602	EXPENDITURES CONTROL	1,289,375.00	17,257,739.11
40	8737	RESTRICTED - OTHER	.00	-377,132.05
	TOTAL FUND BALANCE		.00	-377,132.03
TOTAL LIABILITIES + FUND BALANCE			.00	-377,132.03

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH-FOOD SERVICE	-62,244.50	4,261,931.43
51	6130	INTERFUND RECEIVABLES	-143,903.41	-658,604.11
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		-206,147.91	4,986,624.08
LIABILITIES				
51	75410	UNFUNDED OPEBen LIABILITY	.00	-792,813.00
51	7541P	UNFUNDED PENSION LIABILITY	.00	-2,903,711.00
51	7603	PURCHASE OBLIGATIONS	-126.00	62,204.57
51	77000	DEFERRED INFLOW OPEB LIAB	.00	-453,765.00
51	7700P	DEFERRED INFLOW PENSION LIAB	.00	-443,121.00
	TOTAL LIABILITIES		-126.00	-4,531,205.43
FUND BALANCE				
51	6302	REVENUES CONTROL	-549,228.68	-10,253,896.92
51	7602	EXPENDITURES CONTROL	755,376.59	6,497,277.84
51	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	811,556.00
51	8737P	RESTRICTED OTHER PENSION	.00	2,551,849.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	126.00	-62,204.57
	TOTAL FUND BALANCE		206,273.91	-455,418.65
	TOTAL LIABILITIES + FUND BALANCE		206,147.91	-4,986,624.08

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FUND: 52 DAYCARE PROGRAM			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH-DAYCARE	357,655.39	4,965,299.40
52	6130	INTERFUND RECEIVABLES	-19,390.15	-167,642.51
52	64000	DEFRD OUTFLOWS OPEBen LIAB	.00	30,553.00
52	6400P	DEFRD OUTFLOWS PENSION LIAB	.00	55,833.00
TOTAL ASSETS			338,265.24	4,884,042.89
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	22,847.45	85,324.16
52	77000	DEFERRED INFLOW OPEB LIAB	.00	-31,869.00
52	7700P	DEFERRED INFLOW PENSION LIAB	.00	-31,121.00
TOTAL LIABILITIES			22,847.45	-242,110.56
FUND BALANCE				
52	6302	REVENUES CONTROL	-505,607.75	-8,047,130.06
52	7602	EXPENDITURES CONTROL	167,342.51	3,254,302.89
52	87370	RESTRICTED OPEBen LIAB ENTPRIS	.00	56,997.00
52	8737P	RESTRICTED OTHER PENSION	.00	179,222.00
52	8753	ASSIGNED-PURCH OBL - CURRENT	-22,847.45	-85,324.16
52	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	18,581.39
52	8770	UNASSIGNED FUND BALANCE	.00	-18,581.39
TOTAL FUND BALANCE			-361,112.69	-4,641,932.33
TOTAL LIABILITIES + FUND BALANCE			-338,265.24	-4,884,042.89

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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

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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	-4,172.00	10,204,130.46
80	6232	ACCUM DEPREC-TECH EQUIPMENT	4,172.00	-7,851,216.18
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

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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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